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

Submission Identification Number (SID)		•		
Taxpayer's name	Social securit	y numbe	er	
SRIDHAR CHIRUKURI	889-18-	-0605		
Spouse's name	Spouse's soc	ial secur	ity number	
Part I Tax Return Information — Tax Year Ending December 31, 2023 (En	 ter year you a	re auth	norizing.))
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	87	,062.
2 Total tax		2	11	,417.
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099		3		,318.
4 Amount you want refunded to you		4	2	,901.
5 Amount you owe		5	r rot	
Part II Taxpayer Declaration and Signature Authorization (Be sure you get and Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amend				
return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, tran to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account in payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institia authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to termin payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation repusiness days prior to the payment (settlement) date. I also authorize the financial institutions involved in taxes to receive confidential information necessary to answer inquiries and resolve issues related to the personal identification number (PIN) below is my signature for the income tax return (original or amended) Electronic Funds Withdrawal Consent.	rejection of the treatment of the U.S. Treasury andicated in the taution to debit the late the authorizate the authorizate the processing of payment. I furt	ansmiss and its de ax prepa entry to ation. To receive the ele her ack	sion, (b) the esignated laration soft of this accoording to late ctronic paymowledge	e reason Financial tware for unt. This cancel) a r than 2 yment of that the
Taxpayer's PIN: check one box only				
	to my PINI	0 6	0 5	as my
ERO firm name signature on the income tax return (original or amended) I am now authorizing.	ř Ent		igits, but all zeros	as my
I will enter my PIN as my signature on the income tax return (original or amended) I an if you are entering your own PIN and your return is filed using the Practitioner PIN me below.				
Your signature ► Date ►				
Spouse's PIN: check one box only				
I authorize to enter or genera	te mv PIN			as my
ERO firm name	_	er five d	igits, but	ao my
signature on the income tax return (original or amended) I am now authorizing.			all zeros	
I will enter my PIN as my signature on the income tax return (original or amended) I an if you are entering your own PIN and your return is filed using the Practitioner PIN me below.				
Spouse's signature ▶ Date ▶				
Practitioner PIN Method Returns Only—continue belo	w			
Part III Certification and Authentication — Practitioner PIN Method Only				
ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.	2 2 4 9	6 0	8 2 7	1
	Don't ente	er all zer	os	
I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am su requirements of the Practitioner PIN method and Pub. 1345 , Handbook for Authorized IRS <i>e-file</i> Providers of	bmitting this retu	rn in ac	cordance	
ERO's signature ▶ Date ▶				
ERO Must Retain This Form — See Instructions Don't Submit This Form to the IRS Unless Requested To	Do So			

Department of the Treasury-Internal Revenue Service U.S. Nonresident Alien Income Tax Return 2023 OMB No. 1545-0074

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

For the year Jar	n. 1–D	ec. 31, 2023, or other tax year beginn	ing	, 2023,	ending	,	20		ee separate nstructions.
Your first name	and r	niddle initial	Last na	ame			Your id (see ins	entifyi	ing number
SRIDHAR			CHIR	UKURI			889-	18-0)605
Home address	(numb	per and street). If you have a P.O. box	, see ins	tructions.					Apt. no.
4490 ELDC	RAD	O PARKWAY							2136
City, town, or p	ost of	fice. If you have a foreign address, als	so comp	lete spaces below.		State		ZIP cc	ode
MCKINNEY						TX		7507	70
Foreign country	nam	e	Foreigr	n province/state/county		Foreign	oostal co	de	
-									
Filing Status		Single Married filing sepa		,	ng surviving spouse	,		tate	☐ Trust
Check only one box. If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent:									
Digital Assets		ny time during 2023, did you: (a) recei rwise dispose of a digital asset (or a f					r (b) sell, 		
Dependents						(4) Ch	eck the box	k if quali	ifies for (see inst.):
(see instructions):		(1) First name		(2) Dependent's identifying number	(3) Relationship to yo	Chil	d tax cred	it C	Credit for other
		(1) First name Last name		identifying flumber	neiationship to yo	Ju			dependents
If more than four									
dependents, see									
instructions and check here									
	1a	Total amount from Form(s) W-2, box	1 (see i	netructions)			. la	T^{L}	97,115.
Income Effectively	b	Household employee wages not rep	•	,					
Connected	C	Tip income not reported on line 1a (s		• •					
With U.S.	d	Medicaid waiver payments not report		,					
Trade or	e	Taxable dependent care benefits fro		, ,	*		. 1e		
Business	f	Employer-provided adoption benefit		•			. 1f		
Dusiness	g	Wages from Form 8919, line 6		·			. 1g		
Attach	h	Other earned income (see instruction					. 1h		
Form(s) W-2, 1042-S,	i	Reserved for future use	,						
SSA-1042-S,	j	Reserved for future use					. 1j		
RRB-1042-S, and 8288-A here. Also	k	Total income exempt by a treaty from line 1(e)							
attach	z	Add lines 1a through 1h					. 1z		97,115.
Form(s) 1099-R if	2a	Tax-exempt interest 2a	1	b Tax	able interest		. 2b		
tax was	За	Qualified dividends 3a	ı	b Ord	inary dividends .		. 3b		
withheld.	4a	IRA distributions 4a	1	b Tax	able amount		. 4b		
If you did not	5a	Pensions and annuities 5a	1	b Tax	able amount		. 5b		
get a Form W-2, see	6	Reserved for future use					. 6		
instructions.	7	Capital gain or (loss). Attach Schedu	•		•				
	8	Additional income from Schedule 1 (-10,053.
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8	3. This is	your total effectively c	onnected income		. 9		87,062.
	10	Adjustments to income from Schedincome	,	, ·					
	11	Subtract line 10 from line 9. This is y	our adju	sted gross income			. 11		87,062.
	12	Itemized deductions (from Schedu deduction (see instructions)							13,850.
	13a	Qualified business income deduction	n from Fo	orm 8995 or Form 8995-	A . 13a				
	b	Exemptions for estates and trusts or	nly (see i	nstructions)	13b				
	С	Add lines 13a and 13b					. 13c	:	
	14	Add lines 12 and 13c					. 14		13,850.
	15	Subtract line 14 from line 11. If zero	or less, e	enter -0 This is your ta x	cable income .	<u> </u>	. 15		73,212.

Form 1040-NR (2023)								Page ∠
Tax and	16	Tax (see instructions). Check if ar	y from For	m(s): 1 88	314 2 497	2 3 🗌 _		16	11,417.
Credits	17	Amount from Schedule 2 (Form	1040), line	3				17	0.
	18	Add lines 16 and 17						18	11,417.
	19	Child tax credit or credit for other						19	
	20	Amount from Schedule 3 (Form						20	
	21	Add lines 19 and 20						21	
	22	Subtract line 21 from line 18. If z						22	11,417.
	23a	Tax on income not effectively co Schedule NEC (Form 1040-NR),				23a			
	b	Other taxes, including self-empl	oyment ta	x, from Schedul	e 2 (Form 1040),				
		line 21				23b			
	С	Transportation tax (see instruction				23c			
	d	Add lines 23a through 23c						23d	
	24	Add lines 22 and 23d. This is yo		x				24	11,417.
Payments	25	Federal income tax withheld from							
	a	Form(s) W-2					4,318.		
Refund Direct deposit? See instructions. Amount You Owe Third Party	b	Form(s) 1099				25b			
	С.	Other forms (see instructions) .				25c			14 210
	d	Add lines 25a through 25c						25d	14,318.
	e	Form(s) 8805						25e	
	f	Form(s) 8288-A						25f	
	g	Form(s) 1042-S						25g 26	
	26 27	2023 estimated tax payments ar Reserved for future use				27		20	
	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	,.					32	
	33	Add lines 25d, 25e, 25f, 25g, 26						33	14,318.
Refund	34	If line 33 is more than line 24, su						34	2,901.
riciana	35a	Amount of line 34 you want refu				•	_	35a	2,901.
Direct deposit?	b	Routing number 1 0 1 1			_	_	Savings		_,,,,,
	d	Account number 5 1 8 (_			
	е	If you want your refund check m				es not shown o	n page 1,		
		antar it have							
	36	Amount of line 34 you want app				36			
Amount	37	Subtract line 33 from line 24. Th	is is the ar	nount you owe.					
Direct deposit? See instructions. Amount You Owe Third Party		For details on how to pay, go to	www.irs.g	ov/Payments or	see instructions .			37	
	38	Estimated tax penalty (see instru	ıctions) .			38			
Third	Do yo	ou want to allow another person to	discuss t	his return with th	ne IRS? See instruc	ctions. 🗌 🕽	es. Comple	ete bel	low. 🛛 No
	Desig	nee's		Phone		Perso	onal identific	cation	
Designee	name						er (PIN)		
		penalties of perjury, I declare that I ha they are true, correct, and complete. I							
	Your	signature		Date	Your occupation				ent you an Identity
Here				GENTLEME					PIN, enter it here
	Disco			Empile delega	STUDENT		(see	ıııst.)	
	Phone	e no. arer's name	Preparer*	Email address 's signature		Date	PTIN		Chook if:
Paid				-	איי דיים מחמונים		P02082	702	Check if: Self-employed
Preparer		PRIYA RAM SAGAR GUPTA TALLAM		LIA KAM SAGAI	R GUPTA TALLAM	03/12/2024			
Use Only		s name GLOBAL TAXES		ייי אין אין אין	T 00016		Phone no		78)965-9522 4-3171965
	TIIII S	s address 245 ROONEY (т в Вк	KUNSWICK N	J 08816		Firm's El	N 8	4-3171965

SCHEDULE 1 (Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2023

Attachment
Sequence No. 01

Department of the Treasury Internal Revenue Service

SRIDHAR CHIRUKURI

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.

	Sequence No. 01
Your soci	ial security number
999_19	_0605

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	ach Sche	dule E .	5	-10,053.
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	l .			
	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	Wages earned while incarcerated	8u			
Z	Other income. List type and amount:				
_		8z			
9	Total other income. Add lines 8a through 8z			9	
10	Combine lines 1 through 7 and 9. This is your additional income . Ente	r here and	d on Form		
	1040, 1040-SR, or 1040-NR, line 8			10	-10,053.

Page **2** Schedule 1 (Form 1040) 2023

Par	Adjustments to Income				
11	Educator expenses			11	
12	Certain business expenses of reservists, performing artists, and fee				
	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 8l from the				
	rental of personal property engaged in for profit	24b			
С	Nontaxable amount of the value of Olympic and Paralympic medals				
	and USOC prize money reported on line 8m	24c			
d	Reforestation amortization and expenses	24d			
е	Repayment of supplemental unemployment benefits under the Trade				
	Act of 1974	24e		_	
f	Contributions to section 501(c)(18)(D) pension plans	24f		-	
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)	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				
_	tax law violations	24i		-	
J	Housing deduction from Form 2555	24j		-	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form				
	1041)	24k			
Z	Other adjustments. List type and amount:	04-			
0E	Total ather adjustments Add lines 04s through 04s	24z		05	
25 26	Total other adjustments. Add lines 24a through 24z			25	
26	Add lines 11 through 23 and 25. These are your adjustments to income Form 1040, 1040-SR, or 1040-NR, line 10	. ⊏nter	nere and on	26	
					le 4 (Farme 4040) 0000
	BAA	REV 03/	04/24 PRO	ocnedu	le 1 (Form 1040) 2023

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

Attach to Form 1040-NR. Go to www.irs.gov/Form1040NR for instructions and the latest information. Sequence No. 7B

Name shown on Form 1040-NR Your identifying number SRIDHAR CHIRUKURI 889-18-0605 Enter **amount of income** under the appropriate rate of tax. See instructions.

			Nature of Income			(a) 10%	(b) 15%	(c) 30%	(d) Other	(specify)
	_		Nature of income			(a) 10%	(b) 15%	(6) 30%	%	%
1	Dividends and divide	end eq	uivalents:							
а	Dividends paid by U.	S. co	rporations		1a					
b	Dividends paid by fo	reign (corporations		1b					
С	Dividend equivalent p	aymer	nts received with respect to section 871(m)	transactions	1c					
2	Interest:	•								
а	Mortgage				2a				,	
b			ns		2b					
С					2c					
3			s, trademarks, etc.)		3					
4	• "		right royalties		4					
5	Other royalties (copy	rights	, recording, publishing, etc.)		5					
6	Real property income	e and	natural resources royalties		6					
7	Pensions and annuiti	ies .			7					
8					8					
9	Capital gain from line	e 18 b	elow		9					
10		s of C	canada only. Enter net income in column (
а	Winnings								!	
b	Losses				10c				!	
11	Gambling—Resident Note: Enter winnings	s of c	ountries other than Canada. Losses aren't allowed		11					
12										
					12					
13			columns (a) through (d)		13					
14	Multiply line 13 by r	ate of	tax at top of each column		14					
15	Tax on income not e	ffectiv	ely connected with a U.S. trade or busine						-NR, line 23a 15	
			Capital Gains ar	nd Losses F	rom	Sales or Excha	inges of Proper	ty		
losses f	nly the capital gains and 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 acqu 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).
	ely connected with a U.S. ss. Do not include a gain									
or loss	on disposing of a U.S. real									
gains a	nd losses on Schedule D									
(Form 1	•									
exchan	property sales or ges that are effectively									
connec	ted with a U.S. business edule D (Form 1040),								()	
	797, or both.	18	Capital gain. Combine columns (f) and	d (g) of line 17	'. Ente	er the net gain her	e and on line 9 ab	ove. If a loss, ente	r -0 18	

SCHEDULE OI (Form 1040-NR)

Department of the Treasury

Internal Revenue Service

Other Information

Attach to Form 1040-NR.

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

OMB No. 1545-0074

Attachment Sequence No. **7C**

Name sl	nown on Form 1040-NR				Your identifying number	
SRII	DHAR CHIRUKURI				889-18-0605	
Α	Of what country or countries we	ere you a citizen or nationa	al during the tax ye	ear? INDIA		
В	In what country did you claim re	esidence for tax purposes	during the tax ye	ar? United States		
С	Have you ever applied to be a g	reen card holder (lawful p	ermanent resident) of the United States? .	🗌 Yes 🗵	No
D	Were you ever:					
1.	A U.S. citizen?				🗌 Yes 🗵	No
2.	A green card holder (lawful pern	nanent resident) of the Un	ited States?		🗌 Yes 🗵	No
	If you answer "Yes" to (1) or (2),	see Pub. 519, chapter 4,	for expatriation ru	les that apply to you.		
E	If you had a visa on the last da immigration status on the last da			ou didn't have a visa, er	•	
F	Have you ever changed your vis If you answered "Yes," indicate	sa type (nonimmigrant stat the date and nature of the	us) or U.S. immigr	ration status?	🗌 Yes 🔀	No
G	List all dates you entered and le Note: If you're a resident of Ca check the box for Canada or I	eft the United States during nada or Mexico AND con	g 2023. See instru nmute to work in t	ctions. the United States at frequ		
	Date entered United States mm/dd/yy	Date departed United State mm/dd/yy	es	Date entered United State mm/dd/yy	s Date departed United Sta	ates
		, ,	\dashv	, ,		
			-			
Н	Give number of days (including va	acation, nonworkdays, and	 l partial days) you v	were present in the United	States during:	
	2021	, 2022	, and	12023 365	·	
I	Did you file a U.S. income tax re If "Yes," give the latest year and	eturn for any prior year?.			🗵 Yes 🗌	No
J	Are you filing a return for a trust	?			🗌 Yes 🗵	No
	If "Yes," did the trust have a U. U.S. person, or receive a contrib					No
K	Did you receive total compensa					No
IX.	If "Yes," did you use an alternat					No
L	Income Exempt From Tax—If y					
_	complete (1) through (3) below.	See Pub. 901 for more inf	ormation on tax tr	eaties.		
1.	Enter the name of the country, the amount of exempt income in the				cialmed the treaty benefit, an	ia tne
	(a) Count	try	(b) Tax treaty artic	cle (c) Number of month claimed in prior tax ye	` '	
	(e) Total. Enter this amount on		-			
	Were you subject to tax in a fore	• •		` '		No
3.	Are you claiming treaty benefits		-		🗌 Yes 🛚 🗵	No
	If "Yes," attach a copy of the Co	ompetent Authority detern	nination letter to yo	our return.		
M	Check the applicable box if:		_			
	This is the first year you are mal with a U.S. trade or business un	nder section 871(d). See in	structions			
2.	You have made an election in States as effectively connected					Inited

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.

Attachment Sequence No. 13

OMB No. 1545-0074

Name(s) shown on return Your social security number SRIDHAR CHIRUKURI 889-18-0605 Part I Income or Loss From Rental Real Estate and Royalties

rait	Note: If you a	ire in the business of renting personal proper or loss from Form 4835 on page 2, line 40.			C. See	instru	ctions. If you a	are an indiv	idual, rep	ort farr	n
A [payments in 2023 that would require you	to file	Form(s) 1	099? 5	See ins	structions .		. Ye	s X	No
		will you file required Form(s) 1099? .		. ,							
1a		s of each property (street, city, state, ZII									
	T Trysical address	s or each property (street, city, state, 211									
A B											
C											
1b	Type of Property	2 For each rental real estate prope	rtv lio	tod		Fo	ir Rental	Doroon	ol Hoo		
ID	(from list below)	2 For each rental real estate prope above, report the number of fair				Га	Days		Personal Use QJV		
Α	3	personal use days. Check the Q	JV bo	x only	Α		365		0	Г	\neg
В		if you meet the requirements to f			В		3 3 3				╤
С		qualified joint venture. See instru	ictions	S.	С					Ī	=
vpe	of Property:								ı		
	Single Family Resi	dence 3 Vacation/Short-Term Ren	tal	5 Land		7	Self-Rental				
	Multi-Family Resid			6 Roya	lties	8	Other (desc	ribe)			
				<u> </u>							
					A		Properti	es:		С	
ncon 3			3		Α	81.	В			<u> </u>	
4		d	4			от.					
	ises:	u	-								
лреі 5			5								
6	_	eee instructions)	6								
7	,	ntenance	7		1,3	26.					
8			8								
9			9								
10		professional fees	10								
11		S	11		7	96.					
12	-	t paid to banks, etc. (see instructions)	12								
13			13								
14			14		1,3	25.					
15	Supplies		15		1,5	48.					
16	Taxes		16								
17	Utilities		17		2,0						
18	· ·	ense or depletion	18		3,6	27.					
19	Other (list)	Add lines 5 through 19	19								
20			20		10,6	34.					
21		rom line 3 (rents) and/or 4 (royalties). If									
		see instructions to find out if you must			10 0	F 2					
	file Form 6198 .		21	_	10,0	53.					
22		real estate loss after limitation, if any, ee instructions)	00	, .	10 05	. , \	,) (
000	•	•	22		10,05		(581.			
23a		nts reported on line 3 for all rental prope			•	23a 23b		301.			
b		nts reported on line 4 for all royalty properts reported on line 12 for all properties	ei iles		•	23c					
d		nts reported on line 18 for all properties				23d	2	3,627.			
e		nts reported on line 20 for all properties				23e		,634.			
24		sitive amounts shown on line 21. Do not	inclu					. 24			
25		ty losses from line 21 and rental real estat		-		· · nter to	tal losses her			10,0	 53
26	•	estate and royalty income or (loss).								, -	
		II, and IV, and line 40 on page 2 do no									
		1040), line 5. Otherwise, include this ar						. 26	-	-10,	053.