## 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	nission Identification Number (SID)		
Taxpay	Social securit	y number	
MAN	NOJ KUMAR HARINATH	403-99-	-0720
Spouse	e's name	Spouse's soci	ial security number
Par	Tax Return Information — Tax Year Ending December 31, 2023 (En	ter year you a	re 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.		
1	Adjusted gross income		<b>1</b> 49,649
2	Total tax		<b>2</b> 4,073
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099		3 8,084
4	Amount you want refunded to you		4 4,011
5	Amount you owe		5
Part	Taxpayer Declaration and Signature Authorization (Be sure you get an	d keep a cop	y of your return)
return to sen for an Agent payme author payme busine taxes persor	nowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I al (original or amended) I am now authorizing. I consent to allow my intermediate service provider, tran and my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for y delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account it ent of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institivization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminent, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation reses days prior to the payment (settlement) date. I also authorize the financial institutions involved in to receive confidential information necessary to answer inquiries and resolve issues related to the nal identification number (PIN) below is my signature for the income tax return (original or amended) onic Funds Withdrawal Consent.	smitter, or electrorejection of the trace U.S. Treasury are ndicated in the taution to debit the nate the authorizate quests must be the processing of a payment. I furti-	onic return originator (ERG ansmission, (b) the reasond its designated Financiax preparation software fentry to this account. Thation. To revoke (cancel) received no later than the electronic payment her acknowledge that the
	ayer's PIN: check one box only		
	■ I authorize GLOBAL TAXES LLC to enter or genera	te my PIN	0 7 2 0 as m
	ERO firm name signature on the income tax return (original or amended) I am now authorizing.	ř Ent	er five digits, but 't enter all zeros
	I will enter my PIN as my signature on the income tax return (original or amended) I and if you are entering your own PIN <b>and</b> your return is filed using the Practitioner PIN me below.		
Your	signature ▶ Date ▶	•	
Spau	ise's PIN: check one box only		
Spou		to my DINI	
L	I authorize to enter or genera to enter or genera	_	er five digits, but
	signature on the income tax return (original or amended) I am now authorizing.		n't enter all zeros
	I will enter my PIN as my signature on the income tax return (original or amended) I and if you are entering your own PIN <b>and</b> your return is filed using the Practitioner PIN me below.		
Spou	se's signature ▶ Date ▶		
	Practitioner PIN Method Returns Only—continue belo	)W	
Part	Certification and Authentication — Practitioner PIN Method Only		
ERO'	's <b>EFIN/PIN.</b> Enter your six-digit EFIN followed by your five-digit self-selected PIN.		6 0 8 2 7 1 er all zeros
author	fy that the above numeric entry is my PIN, which is my signature for the electronic individual income rized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am su ements of the Practitioner PIN method and <b>Pub. 1345,</b> Handbook for Authorized IRS e-file Providers of	bmitting this retu	rn in accordance with the
EDO,	o cignaturo N		
EUO.	s signature ► Date ► ERO Must Retain This Form — See Instructions		
	ENU IVIUSI NEIGIII ITIIS FOTIII — See ITISTRUCTIONS		

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

# E1040-NR 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 Jan	ı. 1–C	ec. 31, 2023, or other tax year beginn	ing	, 2023,	ending	,	20	See separate instructions.
Your first name	and i	niddle initial					Your iden	tifying number
			(s					ictions)
MANOJ KUM	ÍAR		HARINATH					9-0720
Home address (	(numl	per and street). If you have a P.O. box	, see ins	tructions.				Apt. no.
18790 LLO	YD	DR						311
City, town, or po	ost o	fice. If you have a foreign address, als	so comp	lete spaces below.		State	ZI	P code
DALLAS						TX		5252
Foreign country	nam	e	Foreigr	n province/state/county		Foreign p	ostal code	
Filing	×	Single	arately (N	MFS) Qualifyir	ng surviving spouse (	QSS)	☐ Estat	e 🗌 Trust
Status	1	you checked the QSS box, enter the o			0 ,	,	ndent:	
Check only								
one box.	۸۰						(la) a a II	-1
Digital Assets		ny time during 2023, did you: (a) recei rwise dispose of a digital asset (or a f					(b) sell, ex	
Dependents					, , ,			qualifies for (see inst.):
(see instructions):			(2) Dependent's			Chile	d tax credit	Credit for other
(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(1) First name Last name		identifying number	(3) Relationship to yo	u		dependents
If more than four								
dependents, see								
instructions and check here								
	4.	Total amount from Form(a) W. O. hay	. 1 (000 :	not musticens)			4.	57 <b>,</b> 188.
Income	1a b	Total amount from Form(s) W-2, box Household employee wages not rep	•	•				37,100.
Effectively Connected	C	Tip income not reported on line 1a (s		` '				
With U.S.	d	Medicaid waiver payments not report		,			1d	
Trade or	e	Taxable dependent care benefits fro		` '	,		1e	
Business	f	Employer-provided adoption benefit		·			1f	
Duomioco	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	k	Total income exempt by a treaty from	n Sched	ule OI (Form 1040-NR), i	tem L,			
here. Also		line 1(e)			1k			
attach Form(s)	Z	Add lines 1a through 1h	7 .				. 1z	57,188.
1099-R if	2a	Tax-exempt interest 2a	_				2b	
tax was	3a	Qualified dividends 3a			linary dividends		3b	
withheld.	4a	IRA distributions 4a Pensions and annuities 5a	_		able amount able amount			
If you did not get a Form	5a 6		_					
W-2, see	7	Reserved for future use				_		
instructions.	8	Additional income from Schedule 1	•					<b>-</b> 7 <b>,</b> 539.
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8	•	•				49,649.
	10	Adjustments to income from Sched		-				13,7013.
	10	income	,	**				
	11	Subtract line 10 from line 9. This is y						49,649.
	12	Itemized deductions (from Schedu						
		deduction (see instructions)						13,850.
	13a	Qualified business income deduction	n from F	orm 8995 or Form 8995-	A . <b>13a</b>			
	b	Exemptions for estates and trusts or	nly (see i	nstructions)	13b			
	С	Add lines 13a and 13b					13c	
	14							13,850.
	15	Subtract line 14 from line 11. If zero	or less,	enter -0 This is your <b>ta</b> :	xable income		. 15	35 <b>,</b> 799.

Form 1040-NR (	2023)							Page <b>2</b>
Tax and	16	Tax (see instructions). Check if any from Form(s): 1 8814 2	497	'2 <b>3</b>			16	4,073.
Credits	17	Amount from Schedule 2 (Form 1040), line 3					17	0.
	18	Add lines 16 and 17					18	4,073.
	19	Child tax credit or credit for other dependents from Schedule 8812	(Form 10	40) .			19	
	20	Amount from Schedule 3 (Form 1040), line 8					20	
	21	Add lines 19 and 20					21	
	22	Subtract line 21 from line 18. If zero or less, enter -0					22	4,073.
	23a	Tax on income not effectively connected with a U.S. trade or busine Schedule NEC (Form 1040-NR), line 15		23a				
	b	Other taxes, including self-employment tax, from Schedule 2 (Form	n 1040),					
		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 <b>total tax</b>					24	4,073.
<b>Payments</b>	25	Federal income tax withheld from:						
	а	Form(s) W-2		25a		8,084.		
	b	Form(s) 1099		25b				
	С	Other forms (see instructions)		25c				
	d	Add lines 25a through 25c					25d	8,084.
	е	Form(s) 8805					25e	
	f	Form(s) 8288-A					25f	
	g	Form(s) 1042-S					25g	
	26	2023 estimated tax payments and amount applied from 2022 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 15								
	32	Add lines 28, 29, and 31. These are your <b>total other payments and</b>					32	
	33	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your total payn					33	8,084.
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the		-	-		34 35a	4,011.
	35a	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here						4,011.
Direct deposit? See instructions.	b	Routing number 0 4 1 0 0 0 1 2 4 c Type: Checking Saving						
occ manactions.	d	Account number 4 1 6 3 4 2 7 9 3 9						
	е	If you want your refund check mailed to an address outside the Un						
		enter it here.		11			-	
	36	Amount of line 34 you want applied to your 2024 estimated tax		36				
Amount	37	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to www.irs.gov/Payments or see instr	uctions				27	
You Owe	38	Estimated tax penalty (see instructions)		38			37	
Third		u want to allow another person to discuss this return with the IRS? S				es. Compl	eta hal	ow. 🗵 No
Party	•	·	oce msuu	Cuons.				OW.
Designee	Designee's Phone Persona name no. number						cation	
	Under	penalties of perjury, I declare that I have examined this return and accompany they are true, correct, and complete. Declaration of preparer (other than taxpa			tatement	s, and to the		
Sign	Your	signature Date Your oc	cupation			If the	RS s	ent you an Identity
Here		July 1 00.1 00.1	oupuno					PIN, enter it here
		SOFT	WARE E	NGINE	ER	(see	inst.)	
	Phone			T _		T		
Paid	Prepa	rer's name Preparer's signature		Date		PTIN		Check if:
Preparer	SYAM	PRIYA RAM SAGAR GUPTA TALLAM   SYAM PRIYA RAM SAGAR GUPTA	TALLAM	02/09	/2024	P02082	2703	Self-employed
Use Only	Firm's	sname GLOBAL TAXES LLC				Phone n		78)965-9522
	Firm's	address 245 ROONEY CT E BRUNSWICK NJ 0883	16			Firm's El	N 8	4-3171965

BAA

## SCHEDULE 1 (Form 1040)

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

OMB No. 1545-0074

2023

Attachment
Seguence No. 01

Department of the Treasury Internal Revenue Service

MANOJ KUMAR HARINATH

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. <b>01</b>
Your soc	ial security number
403-99	-0720

Par	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 Schedule E .	5	-7,539.
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 (	4	
t	Pension or annuity from a nonqualifed deferred compensation plan or	Q.		
	a nongovernmental section 457 plan	8t		
u -	Wages earned while incarcerated	8u	_	
Z	Other income. List type and amount:	8z		
0	Total other income. Add lines to through the		9	
9 10	Total other income. Add lines 8a through 8z		9	
10	1040, 1040-SR, or 1040-NR, line 8		10	-7,539.
	· · · · · · · · · · · · · · · · · · ·			,

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

Par	t II 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	, , , , , , , , , , , , , , , , , , ,	24a			
b	Deductible expenses related to income reported on line 8l from the				
		24b			
С	Nontaxable amount of the value of Olympic and Paralympic medals	04			
_1	· · · · · · · · · · · · · · · · · · ·	24c		_	
d		24d		-	
е	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e			
f		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				
	<b>-</b>	24i			
j		24j			
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form				
		24k			
Z	Other adjustments. List type and amount:	24z			
				-	
25	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	nere and on		
	Form 1040, 1040-SR, or 1040-NR, line 10			26	

#### **SCHEDULE NEC** (Form 1040-NR)

### Tax on Income Not Effectively Connected With a U.S. Trade or Business

Attachment

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Name shown on Form 1040-NR

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

Your identifying number

403-99-0720 MANOJ KUMAR HARINATH Enter **amount of income** under the appropriate rate of tax. See instructions. (d) Other (specify) Nature of Income (a) 10% **(b)** 15% (c) 30% % % 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 C 3 4 5 Real property income and natural resources royalties . . . 6 7 7 8 9 10 Gambling-Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-. Winnings \_\_\_\_\_ 10c Losses Gambling-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 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 15 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 on Schedule D (Form 1040). 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 Form 4797, or both.

## SCHEDULE OI (Form 1040-NR)

#### **Other Information**

Attach to Form 1040-NR.

the Treasury ue Service Go to www.irs.gov/Form1040NR for instructions and the latest information.

Answer all questions.

OMB No. 1545-0074

2023

Attachment
Sequence No. 7C

Department of the Treasury Internal Revenue Service

	snown on Form 1040-NR	Your identifying number								
	OJ KUMAR HARINATH			403-99-07						
Α	Of what country or countries were you a citizen or national during the tax year? INDIA									
В	In what country did you claim residence for tax purposes during the tax year? United States									
С	Have you ever applied to be a green card holder (lawful		☐ Yes	⊠ No						
D	Were you ever:									
-	A U.S. citizen?				☐ Yes	⊠ No				
2	A green card holder (lawful permanent resident) of the L		Yes	⊠ No						
	If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.									
E	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. immigration status on the last day of the tax yearF1									
F	Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?									
G	List all dates you entered and left the United States duri									
	Note: If you're a resident of Canada or Mexico AND co			ent intervals,						
	check the box for Canada or Mexico and skip to item	<u>н.</u> <u></u>	🗌 Canada	Mexico						
	Date entered United States Date departed United States mm/dd/yy mm/dd/yy	ates Da	te entered United State mm/dd/yy		ted Unite m/dd/yy	nited States /vv				
Н	Give number of days (including vacation, nonworkdays, ar	nd partial days) you were	present in the United S	States during:						
	2021, 2022	, and 20	<b>23</b> 365	·						
I	Did you file a U.S. income tax return for any prior year?				⊠ Yes	☐ No				
	If "Yes," give the latest year and form number you filed:	104	10NR		□ <b>v</b>	⊠ N -				
J	Are you filing a return for a trust?				☐ Yes	⊠ No				
	U.S. person, or receive a contribution from a U.S. perso				☐ Yes	□No				
K	Did you receive total compensation of \$250,000 or more				☐ Yes	□ No ⊠ No				
N.	If "Yes," did you use an alternative method to determine				□ Yes	□ No				
L	Income Exempt From Tax—If you are claiming exempt									
-	complete (1) through (3) below. See Pub. 901 for more in			ax troaty with	a loroigii	oountry,				
1	Enter the name of the country, the applicable tax treaty a	rticle, the number of mo	onths in prior years you	claimed the tre	aty benefi	t, and the				
	amount of exempt income in the columns below. Attach I	Form 8833 if required. S	ee instructions.							
	(a) Country	(b) Tax treaty article	(c) Number of month	s (d) Amo	ount of exe	empt				
			claimed in prior tax ye	ars income in	current to	ax year				
						_				
			<u> </u>							
_	(e) Total. Enter this amount on Form 1040-NR, line 1k.	•								
2	, , ,				∐ Yes	∐ No				
3	Are you claiming treaty benefits pursuant to a Competer	-			∐ Yes	⊠ No				
	If "Yes," attach a copy of the Competent Authority deter	mination letter to your i	return.							
М	Check the applicable box if: This is the first year you are making an election to treat	incomo from roal arese	uty loggtod in the limits	nd States as aff	ootivol	onnostad				
1	This is the first year you are making an election to treat with a U.S. trade or business under section 871(d). See					$\square$				
2	You have made an election in a previous year that ha					ne United				
	States as effectively connected with a U.S. trade or bus									

#### **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.

OMB No. 1545-0074

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

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

Attachment Sequence No. 13

Your social security number

MANO	J KUMAR HARINATH						403-99	403-99-0720		
Part	Income or Loss From Rental Real Esta Note: If you are in the business of renting personal			le C. See	instruc	rtions If you	are an individ	dual ren	ort farm	
	rental income or loss from <b>Form 4835</b> on page 2, I	ine 40.	oc <b>concaa</b>	<b>.</b> 0. 000	ii ioti ac	niono. Il you c	are arr irrarvit	addi, rop	or raini	
	Did you make any payments in 2023 that would requi								s 🛚 No	
ВІ	f "Yes," did you or will you file required Form(s) 109	9?						Ye	s U No	
1a	Physical address of each property (street, city, sta	ate, ZIP co	de)							
Α	NO.30,C7BLOCK,PWD QUARTERS TODD H	UNTER N	AGAR SA	IDAPE	Γ, CH	HENNAI,	[AMILNAI	OU IN	600015	
В										
C					ı					
1b	(from list below) above, report the number	above, report the number of fair renta			Fair Rental Days			Personal Use Days		
Α	g personal use days. Check if you meet the requirement			Α		365		0		
В	qualified joint venture. See			В						
C				С						
	of Property:									
	Single Family Residence 3 Vacation/Short-Ter	m Rental	5 Lan			Self-Rental				
2	Multi-Family Residence 4 Commercial		6 Roy	alties	8	Other (desc	ribe)			
						Propert	es:			
Incon	ne:			Α		В			С	
3	Rents received	. 3		5	52.					
4	Royalties received	. 4								
Exper										
5	Advertising									
6	Auto and travel (see instructions)		_							
7	Cleaning and maintenance			1,0	25.					
8	Commissions									
9	Insurance		_							
10	Legal and other professional fees		-							
11	Management fees			9	58.					
12	Mortgage interest paid to banks, etc. (see instructi									
13	Other interest		_	2 (	20					
14	Repairs			2,6						
15 16	Supplies		-	1,9	52.					
17	Utilities			1,5	26					
18	Depreciation expense or depletion			1,0	20.					
19	Other (list)	19								
20	Total expenses. Add lines 5 through 19			8,0	91.					
21	Subtract line 20 from line 3 (rents) and/or 4 (royalti			, -						
	result is a (loss), see instructions to find out if you									
	file Form 6198	. 21	ı	<b>-7,</b> 5	39.					
22	Deductible rental real estate loss after limitation, if	f any,								
	on Form 8582 (see instructions)	. 22	2 (	-7 <b>,</b> 53	9.)	·	)(		,	
23a	Total of all amounts reported on line 3 for all rental				23a		552.			
b	Total of all amounts reported on line 4 for all royalt		es		23b					
С	Total of all amounts reported on line 12 for all prop				23c					
d	Total of all amounts reported on line 18 for all prop				23d					
е	Total of all amounts reported on line 20 for all prop				23e	8	,091.			
24	Income. Add positive amounts shown on line 21. I		-				. 24		B 500	
25	Losses. Add royalty losses from line 21 and rental rea								7,539.	
26	Total rental real estate and royalty income or (									
	here. If Parts II, III, and IV, and line 40 on page 2						on l		_7 530	