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

Submis	sion Identification Number (SID)		-	
Taxpayer	's name	Social securit	y numb	er
VENK	ATA RAMESHCHANDRA BHARGAVA AVANCHA	500-31-	-2624	1
Spouse's	name	Spouse's soc	ial secu	rity number
Part	Tax Return Information — Tax Year Ending December 31, 2023 (Enter	year you a	re aut	horizing.)
	hole dollars only on lines 1 through 5.			
	form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.			
1 .	Adjusted gross income		1	96,325.
	Total tax		2	13,452.
	Federal income tax withheld from Form(s) W-2 and Form(s) 1099		3	19 , 853.
	Amount you want refunded to you		4	6,401.
	Amount you owe		5	
Part I	Taxpayer Declaration and Signature Authorization (Be sure you get and k enalties of perjury, I declare that I have examined a copy of the income tax return (original or amended)			
return (c to send for any c Agent to payment authorize payment business taxes to persona Electron	wledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above riginal or amended) I am now authorizing. I consent to allow my intermediate service provider, transmit my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejected processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indict of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution ation is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate t, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requises days prior to the payment (settlement) date. I also authorize the financial institutions involved in the payment confidential information necessary to answer inquiries and resolve issues related to the pay it identification number (PIN) below is my signature for the income tax return (original or amended) I amic Funds Withdrawal Consent.	ter, or electroction of the tr S. Treasury are ated in the tan to debit the authorizates must be processing of ayment. I furt	onic retonic retonic retonic retonic retonic retonic retonic received the electric receivers and retonic receivers retonic	urn originator (ERO) sion, (b) the reason lesignated Financial aration software for o this account. This for evoke (cancel) a ved no later than 2 ectronic payment of knowledge that the
	-	1	2 6	5 2 4
×	I authorize GLOBAL TAXES LLC to enter or generate n ERO firm name signature on the income tax return (original or amended) I am now authorizing.	ř Ent		digits, but 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 and your return is filed using the Practitioner PIN methodelow.			
Your sig	gnature ▶ Date ▶			
Spouse	e's PIN: check one box only			
	I authorize to enter or generate n	nv PIN		as my
Ш	ERO firm name	_	er five	digits, but
	signature on the income tax return (original or amended) I am now authorizing.	dor	n't ente	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 and your return is filed using the Practitioner PIN methodelow.			
Spouse	o's signature ▶ Date ▶			
	Practitioner PIN Method Returns Only—continue below			
Part II	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	2 4 9 Don't ente	6 0 er all ze	8 2 7 1 ros
authoriz	that the above numeric entry is my PIN, which is my signature for the electronic individual income tax ed to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am subminents of the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS e-file Providers of Indicated IRS e-file Providers of IRS e-file IRS e-	tting this retu	ırn in a	ccordance with the
FRO'e	signature ▶ Date ▶			
	ERO Must Retain This Form — See Instructions			

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 Jar	1. 1–D	ec. 31, 2023, or other tax year beginn	ing		_ , 2023,	ending	,	20	instructions.		
Your first name and middle initial									our identifying number ee instructions)		
VENKATA RAMESHCHANDRA BHARGAVA A				СНА	500-	500-31-2624					
Home address (number and street). If you have a P.O. box, see instructions.							Apt. no.				
955 W PRESIDENT GEORGE BUSH HWY								5308			
City, town, or post office. If you have a foreign address, also complete spaces below.							- :	ZIP code			
RICHARDSON								75080			
Foreign country	oreign country name Foreign province/state/county Foreign posta							postal coc	le		
Filing Status	☑ Single ☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS) ☐ If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent.							Esta	ate 🗌 Trust		
Check only one box.	in you checked the QOO box, enter the child's name it 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, e	_ ~		
Dependents							(4) Ch	eck the box	if qualifies for (see inst.):		
(see instructions):		(1) First name Last name		(2) Depende identifying nu		(3) Relationship to yo	Chi	ld tax credit	Credit for other dependents		
		(i) i i ot mario		,		(b) Holationomp to yo			Серенаетьз		
If more than four											
dependents, see instructions and											
check here											
Income	1a	Total amount from Form(s) W-2, box	(1 (see i	nstructions) .				. 1a	110,625.		
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		•				. 1d			
Trade or	е	Taxable dependent care benefits fro		. ,		•		. 1e			
Business	f	Employer-provided adoption benefit		*				. 1f			
	g Wages from Form 8919, line 6							. 1g			
Attach	h Other earned income (see instructions)										
Form(s) W-2, 1042-S,	i	Reserved for future use				1i					
SSA-1042-S,	j	Reserved for future use						. 1j			
RRB-1042-S, and 8288-A	k	Total income exempt by a treaty from line 1(e)									
here. Also attach	z	Add lines 1a through 1h				<u>IK</u>		. 1z	110,625.		
Form(s)	2a	Tax-exempt interest 2a	1		h Tay	able interest		. 2b	110,020.		
1099-R if	3a	Qualified dividends 3a				linary dividends					
tax was withheld.	4a	IRA distributions 4a				able amount					
If you did not	5a	Pensions and annuities 5a	_			able amount					
get a Form	6 Reserved for future use										
W-2, see instructions.	7 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here										
instructions.	8	Additional income from Schedule 1	,	, ,		•			-14,300.		
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8							96,325.		
	10	Adjustments to income from Sched income	ule 1 (Fo	orm 1040), line 2	26. These	e are your total adju	stments	to			
	11	Subtract line 10 from line 9. This is y							96,325.		
	12	Itemized deductions (from Schedu							33,323.		
	-	deduction (see instructions)	,	,,				I	13,850.		
	13a	Qualified business income deduction						1	1,222.		
	b	Exemptions for estates and trusts or									
	c	Add lines 13a and 13b	• '	•		L		. 13c	1		
	14								13,850.		
	14 Add lines 12 and 13c							82,475.			

Form 1040-NR (2023)										Page 2
Tax and	16	Tax (see instructions). Check if an	y from For	rm(s): 1 88	314 2	4972	2 3			16	13,452.
Credits	17	Amount from Schedule 2 (Form	1040), line	3						17	0.
	18	Add lines 16 and 17								18	13,452.
	19	Child tax credit or credit for other	r depende	ents from Sched	ule 8812 (F	orm 104	10) .			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 z	ero or less	s, enter -0						22	13,452.
	23a	Tax on income not effectively co	nnected w	rith a U.S. trade	or business	from					
		Schedule NEC (Form 1040-NR),	line 15 .				23a				
	b	Other taxes, including self-emple	oyment ta	x, from Schedul	e 2 (Form 1	1040),					
		line 21					23b				
	С	Transportation tax (see instruction	ons)				23c				
	d	Add lines 23a through 23c								23d	
	24	Add lines 22 and 23d. This is you	ur total ta	x						24	13,452.
Payments	25	Federal income tax withheld from	n:								
	а	Form(s) W-2					25a	1	9,853.		
	b	Form(s) 1099					25b				
	С	Other forms (see instructions) .					25c				
	d	Add lines 25a through 25c								25d	19,853.
	е	Form(s) 8805								25e	
	f	Form(s) 8288-A								25f	
	g	Form(s) 1042-S								25g	
	26	2023 estimated tax payments ar								26	
	27	Reserved for future use					27				
	28	Additional child tax credit from S		,			28				
	29	Credit for amount paid with Forn					29				
	30	Reserved for future use					30			4	
	31	Amount from Schedule 3 (Form					31				
	 Add lines 28, 29, and 31. These are your total other payments and refundable credits Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your total payments 									32	
	33									33	19,853.
Refund	34	If line 33 is more than line 24, su					•	-		34 35a	6,401.
	35a										6,401.
Direct deposit? See instructions.	b					e: 🗶	Check	ing L	Savings		
occ manactions.	d	Account number 1 4 2 3									
	е	If you want your refund check m							. •		
		enter it here.				т	1			-	
	36	Amount of line 34 you want app				•	36				
Amount	37	Subtract line 33 from line 24. Thi For details on how to pay, go to		-		tione				27	
You Owe	20	Estimated tax penalty (see instru		-		, ilons	20			37	
Thind	38	bu want to allow another person to				o inotru	38		es. Comp	loto bol	ow. 🗵 No
Third Party	,	'	เ นเรเนธร เเ			= IIISII uC	, lions.				ow.
Designee	Designee's Phone Personal identifi name no. number (PIN)							cation			
	Under	penalties of perjury, I declare that I have they are true, correct, and complete. D		d this return and a				statement	s, and to th		
Sign				Date	Your occu	•	. J. ull	5			ent you an Identity
Your signature Here				Date	Tour occi	ирашоп			I .		PIN, enter it here
11616					CLOUD	SUPPO	DRT I	ENGINE		inst.)	,
İ	Phone	e no.		Email address							
Paid	Prepa	rer's name	Preparer'	's signature			Date		PTIN		Check if:
Preparer	SYAM	PRIYA RAM SAGAR GUPTA TALLAM	SYAM PR	IYA RAM SAGAI	R GUPTA T	ALLAM	03/0	3/2024	P02082	2703	Self-employed
-	Firm's	s name GLOBAL TAXES	LLC						Phone n	o. (6	78)965-9522
Use Only	Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816 Firm's E								4-3171965		

SCHEDULE 1 (Form 1040)

Additional Income and Adjustments to Income

2023
Attachment
Sequence No. 01

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

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

VENKATA RAMESHCHANDRA BHARGAVA AVANCHA

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form1040 for instructions and the latest information.

Attachment Sequence No. 01 Your social security number

500-31-2624

Par	t I Additional Income			
1	Taxable refunds, credits, or offsets of state and local income taxes		1	
2a	Alimony received		2 a	
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		5	-14,300.
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		
I	Income from the rental of personal property if you engaged in the rental			
	for profit but were not in the business of renting such property	81		
m	Olympic and Paralympic medals and USOC prize money (see			
	instructions)	8m		
n	Section 951(a) inclusion (see instructions)	8n		
0	Section 951A(a) inclusion (see instructions)	80		
р	Section 461(I) excess business loss adjustment	8p		
q	Taxable distributions from an ABLE account (see instructions)	8q		
r	Scholarship and fellowship grants not reported on Form W-2	8r		
S	Nontaxable amount of Medicaid waiver payments included on Form			
	1040, line 1a or 1d	8s ()	
t	Pension or annuity from a nonqualifed deferred compensation plan or			
	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. Enter	here and on Form		
	1040, 1040-SR, or 1040-NR, line 8		10	-14,300.

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				
	-	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			
0 -					
25	Total other adjustments. Add lines 24a through 24z	 E		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income .	. ∟nter	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

VENKATA RAMESHCHANDRA BHARGAVA AVANCHA 500-31-2624 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 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.

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

OMB No. 1545-0074 Attachment Sequence No. **7C**

Internal Revenue Service

	Ime snown on Form 1040-NR								
VEN	KATA RAMESHCHANDRA BI				500-31-2	624			
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		☐ Yes	⊠ No					
D	Were you ever:								
1.						Yes	⊠ No		
2	A green card holder (lawful per					Yes	⊠ No		
	If you answer "Yes" to (1) or (2								
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 tay year = =1								
F									
	Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?								
^	List all dates you entered and		·						
G	Note: If you're a resident of C		•		ant intervals				
	check the box for Canada or				☐ Mexico				
	Date entered United States	Date departed United State	es	Date entered United State		arted Unite	d States		
	mm/dd/yy	mm/dd/yy		mm/dd/yy	ſ	nm/dd/yy			
Н	Give number of days (including	vacation, nonworkdays, and	l partial days) you	were present in the United S	States during:				
	2021	, 2022	, and	d 2023 365					
ı	Did you file a U.S. income tax	return for any prior year?.				⊠ Yes	☐ No		
	If "Yes," give the latest year ar	nd form number you filed:		1040NR					
J	Are you filing a return for a trus	st?				☐ Yes	⊠ No		
	If "Yes," did the trust have a l	J.S. or foreign owner unde	r the grantor trust	rules, make a distribution	or loan to a				
	U.S. person, or receive a contr	ribution from a U.S. person	?			☐ Yes	☐ No		
Κ	Did you receive total compens	ation of \$250,000 or more	during the tax yea	r?		☐ Yes	⊠ No		
	If "Yes," did you use an alterna					☐ Yes	☐ No		
L	Income Exempt From Tax-If					a foreign	country,		
	complete (1) through (3) below				•	ŭ	•		
1.	Enter the name of the country,	the applicable tax treaty art	icle, the number o	f months in prior years you	claimed the tre	eaty benefi	t, and the		
	amount of exempt income in th					,	,		
	(a) Cou	ntrv	(b) Tax treaty arti	cle (c) Number of month	ns (d) Am	nount of exempt			
	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	(-, ,	claimed in prior tax ye	, ,		ent tax year		
	(e) Total. Enter this amount or	n Form 1040-NR. line 1k. D	o not enter it anv	where else on line 1					
2			•			Yes	No		
	Are you claiming treaty benefit					☐ Yes	⊠ No		
J.	If "Yes," attach a copy of the C		-			03	<u></u> 110		
М	Check the applicable box if:	Dompetent Authority determ	manon letter to y	our return.					
	This is the first year you are man	aking an election to troot in	come from roal or	operty located in the Unite	ad States as of	factivaly a	onnected		
1.	with a U.S. trade or business u								
9							ne Unitod		
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							
	States as should very confidence	a 5.5. ii ado oi basiii	200 4.1401 3001101	. c. man coo mondonono.			· · <u> </u>		

SCHEDULE E (Form 1040)

Name(s) shown on return

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,

Your social security number

Department of the Treasury Go to www.irs.gov/ScheduleE for instructions and the latest information. Internal Revenue Service

Attachment Sequence No. 13

OMB No. 1545-0074

VENKATA RAMESHCHANDRA BHARGAVA AVANCHA 500-31-2624 Part I Income or Loss From Rental Real Estate and Royalties **Note:** If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40. Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions 1a Physical address of each property (street, city, state, ZIP code) MADDIRALA, CHILAKALURIPET GUNTUR DISTRICT ANDHRA PRADESH IN 522616 Α В C 1b Type of Property For each rental real estate property listed **Fair Rental Personal Use** QJV (from list below) above, report the number of fair rental and **Davs Davs** personal use days. Check the QJV box only Α Α 365 0 if you meet the requirements to file as a В В qualified joint venture. See instructions. С C Type of Property: 3 Vacation/Short-Term Rental 1 Single Family Residence 5 Land 7 Self-Rental 8 Other (describe) 2 Multi-Family Residence 4 Commercial 6 Royalties **Properties:** Α В C Income: 3 Rents received . 3 648. 4 4 Royalties received . **Expenses:** 5 5 Advertising 6 Auto and travel (see instructions) 6 2,279. 7 Cleaning and maintenance . . . 7 8 Commissions 8 9 9 Insurance . . . 10 Legal and other professional fees 10 11 Management fees 11 2,410. 12 Mortgage interest paid to banks, etc. (see instructions) 12 13 13 14 14 2,763. Repairs 2,851. 15 Supplies 15 16 16 Taxes 17 Utilities 17 2,145. 18 2,500. 18 Depreciation expense or depletion Other (list) 19 19 20 20 Total expenses. Add lines 5 through 19 14,948. 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 -14,300.22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) -14,300.648. 23a Total of all amounts reported on line 3 for all rental properties 23a Total of all amounts reported on line 4 for all royalty properties 23b Total of all amounts reported on line 12 for all properties 23c 2,500. 23d Total of all amounts reported on line 18 for all properties 23e 14,948. Total of all amounts reported on line 20 for all properties 24 Income. Add positive amounts shown on line 21. Do not include any losses 24 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here 25 14,300. Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result 26 here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 -14,300.

26