## 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	yer's name	Social securi	ty number
SHI	VANI PRABHU	448-45	-4025
Spouse	e's name	Spouse's soo	cial security number
Par	Tax Return Information — Tax Year Ending December 31, 202	 ≥3 <b>(Enter year you a</b>	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> 32,477.
2	Total tax		2 2,015.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099		<b>3</b> 4,149.
4	Amount you want refunded to you		<b>4</b> 2,134.
5	Amount you owe		5
Part	Taxpayer Declaration and Signature Authorization (Be sure you go repenalties of perjury, I declare that I have examined a copy of the income tax return (original or	· · · · ·	
return to sen for any Agent payme author payme busine taxes persor	nowledge and belief, it is true, correct, and complete. I further declare that the amounts in I (original or amended) I am now authorizing. I consent to allow my intermediate service provice it my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reading the processing the return or refund, and (c) the date of any refund. If applicable, I authorated to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution agent of my federal taxes owed on this return and/or a payment of estimated tax, and the financial rization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to entry. I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cance less days prior to the payment (settlement) date. I also authorize the financial institutions involute to receive confidential information necessary to answer inquiries and resolve issues related the income tax return (original or amonic Funds Withdrawal Consent.	ler, transmitter, or electroson for rejection of the troprize the U.S. Treasury a eccount indicated in the trial institution to debit the to terminate the authorizallation requests must be twed in the processing of d to the payment. I further	onic return originator (ERO) ransmission, (b) the reason and its designated Financial ax preparation software for entry to this account. This ation. To revoke (cancel) are received no later than 2 f the electronic payment of ther acknowledge that the
	ayer's PIN: check one box only		
		generate my PIN	as mv
	ERO firm name signature on the income tax return (original or amended) I am now authorizing.	En En	ter five digits, but n't enter all zeros
	I will enter my PIN as my signature on the income tax return (original or amende if you are entering your own PIN <b>and</b> your return is filed using the Practitioner below.		
Your	signature ►	Date ►	
Snou	se's PIN: check one box only		
Ороц		generate my PIN	ac my
L	ERO firm name	• -	ter 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 amende if you are entering your own PIN <b>and</b> your return is filed using the Practitioner below.		
Spou	se's signature ▶	Date ►	
	Practitioner PIN Method Returns Only—continu	ie below	
Part	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 ent	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 rized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that ements of the Practitioner PIN method and <b>Pub. 1345</b> , Handbook for Authorized IRS e-file Pro	I am submitting this retu	urn in accordance with the
FRO'	s signature ▶	Date ▶	
2110	ERO Must Retain This Form — See Instruc		

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 Jan. 1–Dec. 31, 2023, or other tax year beginning $\underline{\ }$				ng, 2023, ending, 20				See separate instructions.		
Your first name	and r	middle initial	Last name			Your id	Your identifying number			
								see instructions)		
SHIVANI			PRAB	HU			448-	448-45-4025		
Home address	(numl	oer and street). If you have a P.O. box	, see ins	tructions.			-	Apt. no.		
720 BAKER	ST							В		
City, town, or po	ost of	ffice. If you have a foreign address, als	so comp	lete spaces below.		State		ZIP code		
SAN FRANC	ISC	0				CA		94115		
Foreign country name Foreign province/state/county Foreign post						postal co	de			
Filing Status	X	Single	☐ Est	tate 🗌 Trust						
Check only	lf :	you checked the QSS box, enter the o	hild's na	ame if the qualifying per	son is a child but not	your dep	endent:			
one box.										
Digital Assets	At a	ny time during 2023, did you: (a) recei	ve (as a	reward, award, or paym	nent for property or se	ervices): o	or (b) sell.	exchange, or		
Digital / toooto	othe	erwise dispose of a digital asset (or a f	inancial	interest in a digital asse	t)? (See instructions.)			. Yes X No		
Dependents						(4) Cl	neck the box	c if qualifies for (see inst.):		
(see instructions):		(1) First name Last name		(2) Dependent's identifying number	(2) Polationship to v	Ch	ild tax credi	it Credit for other		
		(1) First name Last name		identifying number	(3) Relationship to yo	ou		dependents		
If more than four										
dependents, see										
instructions and check here							$\overline{\Box}$			
Income	1a	Total amount from Form(s) W-2, box	1 (see i	nstructions)			. 1a	37,917.		
Effectively	b	Household employee wages not rep	`	,				01/3211		
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								
Business	f	Employer-provided adoption benefit		·						
240000	g	Wages from Form 8919, line 6		•						
Attach	h	Other earned income (see instruction	ns) .				. 1h			
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			[18]		. 1z	37,917.		
Form(s)	2a	Tax-exempt interest 2a	1	1	xable interest		. 2b	01/3211		
1099-R if tax was		Qualified dividends 3a			dinary dividends .		. 3b			
withheld.	4a	IRA distributions 4a			xable amount					
If you did not	5a	Pensions and annuities 5a			xable amount					
get a Form	6	Reserved for future use	· .	<del></del>			. 6			
W-2, see instructions.	7	Capital gain or (loss). Attach Schedu	ıle D (Fo	rm 1040) if required. If r	ot required, check he	ere	□ 7			
	8	Additional income from Schedule 1 (	Form 10	040), line 10			. 8	-5,440.		
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8	3. This is	your total effectively	connected income		. 9	32,477.		
	10	Adjustments to income from Schedincome	,	, ·	•					
	11	Subtract line 10 from line 9. This is y					<b>—</b>	32,477.		
	12	Itemized deductions (from Schedu								
		deduction (see instructions)	,	,,				13,850.		
	13a	Qualified business income deduction			1 1					
	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	18,627.		

Form 1040-NR (	2023)						Page <b>2</b>
Tax and	16	Tax (see instructions). Check if any from Form(s): 1 8814	4 <b>2</b> 🗌 4972	2 3 🗌		16	2,015.
Credits	17	Amount from Schedule 2 (Form 1040), line 3				17	0.
	18	Add lines 16 and 17				18	2,015.
	19	Child tax credit or credit for other dependents from Schedule	e 8812 (Form 104	10)		19	
	20	Amount from Schedule 3 (Form 1040), line 8				20	
	21	Add lines 19 and 20			<del>-</del>	21	
	22	Subtract line 21 from line 18. If zero or less, enter -0				22	2,015.
	23a	Tax on income not effectively connected with a U.S. trade or Schedule NEC (Form 1040-NR), line 15		23a			
	b	Other taxes, including self-employment tax, from Schedule 2	2 (Form 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>		<u> </u>		24	2,015.
Payments	25	Federal income tax withheld from:					
	а	Form(s) W-2	- t		4,149.		
	b	Form(s) 1099	T T	25b			
	C	Other forms (see instructions)		25c			4 1 4 0
	d	Add lines 25a through 25c				25d	4,149.
	e	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	1			26	
	27	Reserved for future use	1	27			
	28	Additional child tax credit from Schedule 8812 (Form 1040)	t	28	_		
	29 30	Credit for amount paid with Form 1040-C	t t	29			
	31	Reserved for future use		30			
	32	Add lines 28, 29, and 31. These are your <b>total other paymer</b>			_	32	
	33	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your <b>total</b>			_	33	4,149.
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. The				34	2,134.
neiuliu	35a	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is		•		35a	2,134.
Direct deposit?	b	Routing number   0   2   1   2   0   2   3   3   7	Savings	Jou	2,131.		
See instructions.	d	Account number 5 2 5 5 5 0 5 9 3	ouvingo				
	e	If you want your refund check mailed to an address outside	the United State	⊸i—i s not shown on	nage 1		
	·						
	36	enter it here.  Amount of line 34 you want applied to your 2024 estimated	I tax	36			
Amount	37	Subtract line 33 from line 24. This is the <b>amount you owe</b> .	-				
You Owe		For details on how to pay, go to www.irs.gov/Payments or se	e instructions.			37	
	38	Estimated tax penalty (see instructions)		38			
Third	Do you want to allow another person to discuss this return with the IRS? See instructions.						⊠ No
Party Designee	Designee's Phone Personal i name no. number (F					tion	
		penalties of perjury, I declare that I have examined this return and according they are true, correct, and complete. Declaration of preparer (other than		es and statements	s, and to the b		
Sign	Yours	signature Date Y	our occupation		If the I	RS sent y	ou an Identity
Here			SOFTWARE DI	EVELOPER	Protec (see in		enter it here
İ	Phone						
Paid	Prepa	rer's name Preparer's signature		Date	PTIN	Che	eck if:
	SYAM	PRIYA RAM SAGAR GUPTA TALLAM SYAM PRIYA RAM SAGAR (	GUPTA TALLAM	03/09/2024	P020827	03	Self-employed
Preparer	Firm's	name GLOBAL TAXES LLC			Phone no.	(678)	965-9522
Use Only	Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816 Firm's						171965

BAA

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

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

Name	lame(s) shown on Form 1040, 1040-SR, or 1040-NR					
SHIV	ANI PRABHU	45-402	:5			
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 Schedule	Ε.	5	-5,440.	
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 (		<u>)</u>		
t	Pension or annuity from a nonqualifed deferred compensation plan or					
	a nongovernmental section 457 plan	8t		-		
	Wages earned while incarcerated	8u				
Z	Other income. List type and amount:	_				
•	Total ather income. Add lines On the control on	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 nere and on	⊢orm			

-5,440.

10

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-base	sis government		
	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)	a		
b	Deductible expenses related to income reported on line 8l from the			
	rental of personal property engaged in for profit	<b>o</b>		
С	Nontaxable amount of the value of Olympic and Paralympic medals			
	and USOC prize money reported on line 8m	_		
d	Reforestation amortization and expenses	d		
е	Repayment of supplemental unemployment benefits under the Trade			
	Act of 1974		.	
f	Contributions to section 501(c)(18)(D) pension plans		.	
g	Contributions by certain chaplains to section 403(b) plans 24g	9		
h	Attorney fees and court costs for actions involving certain unlawful			
	discrimination claims (see instructions)	n	-	
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		.	
j	Housing deduction from Form 2555	j	-	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form			
	1041)	K	.	
Z	Other adjustments. List type and amount:			
<b>-</b> -				
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> . En	nter here and on		
	Form 1040, 1040-ŠR, 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

property interest; report these gains and losses on Schedule D

Report property sales or exchanges that are effectively connected with a U.S. business

Form 4797, or both.

on Schedule D (Form 1040).

(Form 1040).

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 PRABHU 448-45-4025 SHIVANI 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

17 Add columns (f) and (g) of line 16

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

# SCHEDULE OI (Form 1040-NR)

**Other Information** 

Attach to Form 1040-NR.

Department of the Treasury Internal Revenue Service Go to www.irs.gov/Form10

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

Answer all questions.

OMB No. 1545-0074

2023

Attachment
Sequence No. 7C

Name s	hown on Form 1040-NR				Your identifying r	number			
SHIV	ANI PRABHU		448-45-40	25					
Α	Of what country or countries w	vere you a citizen or nationa	al during the tax year'	? INDIA					
В	In what country did you claim	residence for tax purposes	s during the tax year?						
С	Have you ever applied to be a	green card holder (lawful p	ermanent resident) of	f the United States? .		☐ Yes	⊠ No		
D	Were you ever:								
1.	A U.S. citizen?					☐ Yes	⊠ No		
2.	A green card holder (lawful pe			☐ 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 tax year. $_{\text{F1}}$								
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 durin							
	Note: If you're a resident of C				ient intervals,				
	check the box for Canada or	Mexico and skip to item I	<u> </u>	$\square$ Canada	Mexico				
	Date entered United States	Date departed United State	es Da	ate entered United State			d States		
	mm/dd/yy	mm/dd/yy		mm/dd/yy	m	nm/dd/yy			
Н	Give number of days (including 2021	, 2022	, and 20	365	·				
I	Did you file a U.S. income tax					⊠ Yes	☐ No		
	If "Yes," give the latest year ar	id form number you filed:	10	40NR					
J	Are you filing a return for a trust If "Yes," did the trust have a U.S. person, or receive a cont	J.S. or foreign owner unde	r the grantor trust rul	les, make a distributio	n or loan to a	☐ Yes	⊠ No		
K	Did you receive total compens	•				☐ Yes	⊠ No		
••	If "Yes," did you use an alterna					☐ Yes	□No		
L	Income Exempt From Tax—If complete (1) through (3) below	you are claiming exempti	on from income tax	under a U.S. income					
1.	Enter the name of the country, amount of exempt income in the				claimed the trea	aty benefit	t, and the		
	(a) Cou	ntry	(b) Tax treaty article	(c) Number of mont					
	(e) Total. Enter this amount o	n Form 1040-NR, line 1k D	o not enter it anvwhe	ere else on line 1					
2.	Were you subject to tax in a fo		-			Yes	□No		
	Are you claiming treaty benefit		•	•		☐ Yes	⊠ No		
	If "Yes," attach a copy of the (		-						
М	Check the applicable box if:	,							
	This is the first year you are m						onnected		
2.	with a U.S. trade or business under section 871(d). See instructions								

#### **SCHEDULE E** (Form 1040)

Department of the Treasury

#### Supplemental Income and Loss

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

Attach to Form 1040, 1040-SR, 1040-NR, or 1041. Go to www.irs.gov/ScheduleE for instructions and the latest information.

Internal Revenue Service

Attachment Sequence No. 13

OMB No. 1545-0074

Name(s) shown on return Your social security number SHIVANI 448-45-4025 PRABHU

Part	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.			e C. See	instru	ctions. If you a	are an indi	vidual, repo	ort farn	n
	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, ZIF	od(	e)							
Α	B-304 SHREE GAYATRI GANESH OLD MHB GORAI ROAD, BORIVALI WEST, MUMBAI IN 500092									
В						,				
С										
1b	Type of Property (from list below)  2 For each rental real estate properabove, report the number of fair	rental			Fa	ir Rental Days	Personal Use Days		Q.	JV
Α		personal use days. Check the QJV box on				365		0		
В	if you meet the requirements to f qualified joint venture. See instru			В						
С	quained joint venture. See institu	ICTION	· .	С						
1	Type of Property:  1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental 2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)									
						Propert	ies:			
ncon				Α		В			С	
3	Rents received	3		3	80.					
4_	Royalties received	4								
Exper		_								
5	Advertising	6								
6	Auto and travel (see instructions)			0.0						
7	Cleaning and maintenance	7		4	80.					
8	Commissions									
9	Insurance	9								
10	Legal and other professional fees	10								
11	Management fees	11		8	90.					
12	Mortgage interest paid to banks, etc. (see instructions)	12								
13	Other interest	13		1 -	0.0					
14	Repairs	14			22.					
15	Supplies	15		1,9	48.					
16	Taxes	16		980.						
17	Utilities	17		9	80.					
18	Depreciation expense or depletion	18								
19	Other (list)	19		F 0	2.0					
20	Total expenses. Add lines 5 through 19	20		5,8	20.					
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b>	21		-5,4	40.					
22	Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions)	22	(	-5,44		(	)	(		
23a	Total of all amounts reported on line 3 for all rental prope				23a		380.			
b	Total of all amounts reported on line 4 for all royalty prop				23b					
С	Total of all amounts reported on line 12 for all properties				23c					
d	Total of all amounts reported on line 18 for all properties				23d					
е	Total of all amounts reported on line 20 for all properties				23e	5	,820.			
24	Income. Add positive amounts shown on line 21. Do not		de any lo	sses	·		. 24			
25	Losses. Add royalty losses from line 21 and rental real estate		•		nter to	tal losses her	e <b>25</b>	(	5,4	40.)
26	Total rental real estate and royalty income or (loss). here. If Parts II, III, and IV, and line 40 on page 2 do no	Comb	ine lines	24 and	25. E	inter the resu	ult			

26

-5,440.

Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2