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	ission Identification Number (SID)							
Taxpay	er's name	Social securi	ocial security number 174-77-5557					
BHU	VANACHANDRA BHOOPAL	174-77	-555	7				
	o's name	Spouse's soo						
Dowl	Tay Datum Information Tay Year Finding December 21	/Catanyaan		به ماندانه ما	<u> </u>			
Part		(Enter year you a	re au	tnorizing.)			
	whole dollars only on lines 1 through 5.							
	Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.		1 4	1 47	(7)			
1 2	Adjusted gross income		2		<u>,672.</u> ,839.			
3	Total tax		3					
4	Amount you want refunded to you		4		<u>,763.</u>			
5	Amount you owe		5	1	<u>,924.</u>			
Part		and keen a con	_	our retu	rn)			
	penalties of perjury, I declare that I have examined a copy of the income tax return (original or an							
to send for any Agent payme authori payme busine taxes to person	(original or amended) I am now authorizing. I consent to allow my intermediate service provider, d my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account of my federal taxes owed on this return and/or a payment of estimated tax, and the financial inization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to teat, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellations days prior to the payment (settlement) date. I also authorize the financial institutions involved to receive confidential information necessary to answer inquiries and resolve issues related that identification number (PIN) below is my signature for the income tax return (original or amendation).	for rejection of the tree the U.S. Treasury a untindicated in the transitution to debit the erminate the authorized on requests must be d in the processing of the payment. I furnished the transituding the transituding the transituding the transituding transituding the transituding transituding the transituding trans	ransmind its of ax preparties of entry ation. The receive of the elements of t	ssion, (b) the designated coaration soft to this according revoke (eved no late dectronic packnowledge	ne reason Financial Itware for Jount. This Cancel) a Figure than 2 Lyment of The that the			
	onic Funds Withdrawal Consent.							
	ayer's PIN: check one box only	7	5 !	5 5 7				
×	I authorize GLOBAL TAXES LLC to enter or ger	ř En		digits, but	as my			
	signature on the income tax return (original or amended) I am now authorizing.	do	n't ente	er all zeros				
	I will enter my PIN as my signature on the income tax return (original or amended) if you are entering your own PIN and your return is filed using the Practitioner PIN below.							
Yours	signature ▶Bhuvanachandra Bhoopal Da	te ▶ <u>03-03-2024</u>						
Spour	se's PIN: check one box only							
Spous		navata may DINI						
	l authorize to enter or ger	_	ler five	digits, but	as my			
	signature on the income tax return (original or amended) I am now authorizing.			er all zeros				
	I will enter my PIN as my signature on the income tax return (original or amended) if you are entering your own PIN and your return is filed using the Practitioner PIN below.							
Spous	se's signature ▶ Da	te ▶						
	Practitioner PIN Method Returns Only—continue	below						
Part	III Certification and Authentication — Practitioner PIN Method Only							
ERO's	s EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.	2 2 2 4 9	6 0	8 2 7	1			
		Don't ent	er all ze	eros				
author	y that the above numeric entry is my PIN, which is my signature for the electronic individual indized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I are ments of the Practitioner PIN method and Pub. 1345 , Handbook for Authorized IRS e-file Providence.	n submitting this retu	ırn in a	accordance				
FRO's	s signature ► Da	te ▶						
	ERO Must Retain This Form — See Instruction							
	Don't Submit This Form to the IRS Unless Requested							

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. 1-Dec. 31, 2023, or other tax year beginning			ning, 2023, ending, 20						See separate instructions.		
Your first name and middle initial								Your ide	our identifying number		
			(s						see instructions)		
BHUVANACH	IANE	RA B	BHOOPAL						174-77-5557		
	•	per and street). If you have a P.O. box, se	e ins	tructions.					Apt. no.		
2345 SALE									С		
City, town, or po	ost of	fice. If you have a foreign address, also	comp	lete spaces below.			State		IP code		
WINSTON S							NC		27103		
Foreign country	nam	e Fo	oreigr	n province/state/co	unty		Foreign	oostal cod	е		
	1										
Filing Status	X	Single Married filing separat	ely (N	MFS) 🗌 Qu	ualifyir	ng surviving spouse (QSS)	☐ Esta	te Trust		
	lf :	ou checked the QSS box, enter the child	d's na	me if the qualifying	g pers	on is a child but not	your dep	endent:			
Check only one box.											
Digital Assets	Δta	ny time during 2023, did you: (a) receive	las a	reward award or	navm	ent for property or se	rvices). o	r (h) sell e	vchange or		
Digital Assets		rwise dispose of a digital asset (or a fina							. Yes X No		
Dependents							(4) Ch	eck the box i	f qualifies for (see inst.):		
(see instructions):		(4) First same		(2) Dependent's		(0) Dalatianahia ta	Chi	d tax credit	Credit for other		
	-	(1) First name Last name	identifying number		е	(3) Relationship to you			dependents		
If more than four											
dependents, see											
instructions and check here											
	1a	Total amount from Form(s) W-2, box 1	(saa i	netructions)				. 1a	56,388.		
Income Effectively	b	Household employee wages not report	`	,					30,300.		
Connected	C	Tip income not reported on line 1a (see		` '							
With U.S.	d	Medicaid waiver payments not reported						. 1d			
Trade or	e	Taxable dependent care benefits from		` ' ' '		,		. 1e			
Business	f	Employer-provided adoption benefits fr		·				. 16			
Dusiness		g Wages from Form 8919, line 6									
Attach	h Other earned income (see instructions)										
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 S	ched	ule OI (Form 1040-	NR), i	tem L,					
here. Also		line 1(e)				1k					
attach	z	Add lines 1a through 1h		, .				. 1z	56 , 388.		
Form(s) 1099-R if	2a	Tax-exempt interest 2a			b Tax	able interest		. 2b	226.		
tax was	3a	Qualified dividends 3a			b Ord	inary dividends		. 3b			
withheld.	4a	IRA distributions 4a				able amount					
If you did not	5a	Pensions and annuities 5a				able amount					
get a Form W-2, see	6	Reserved for future use									
instructions.	7	Capital gain or (loss). Attach Schedule	•	, .		•					
	8	Additional income from Schedule 1 (For							-8,942.		
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. T		-					47 , 672.		
	10	Adjustments to income from Schedule income									
	11	Subtract line 10 from line 9. This is you	r adju	isted gross incom	ıe			. 11	47 , 672.		
	12	Itemized deductions (from Schedule	,	,,							
		deduction (see instructions)				1 1	ndia Tre	aty 12	13,850.		
	13a	Qualified business income deduction fr									
	b	Exemptions for estates and trusts only									
	С	Add lines 13a and 13b									
	14								13,850.		
	15 Subtract line 14 from line 11. If zero or less, enter -0 This is your taxable income						. 15	33 , 822.			

Form 1040-NR (2023)										Page 2
Tax and	16	Tax (see instructions). Check if ar	y from For	rm(s): 1 88	314 2 [497	2 3			16	3,839.
Credits	17	Amount from Schedule 2 (Form	1040), line	3						17	0.
	18	Add lines 16 and 17								18	3,839.
	19	Child tax credit or credit for other	er depende	ents from Sched	ule 8812 (F	orm 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 z	ero or less	s, enter -0						22	3,839.
	23a	Tax on income not effectively connected with a U.S. trade or business from									
		Schedule NEC (Form 1040-NR),	line 15 .				23a				
	b	Other taxes, including self-empl	•		•	,					
		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	3,839.
Payments Payments	25	Federal income tax withheld from									
	а	Form(s) W-2					25a		5 , 763.		
	b	Form(s) 1099					25b				
	С	Other forms (see instructions) .				l.	25c				
	d	Add lines 25a through 25c								25d	5,763.
	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 Forr					29				
	30	Reserved for future use					30				
	31	Amount from Schedule 3 (Form 1040), line 15							-		
	32									32	F 7.00
Defend	33	Add lines 25d, 25e, 25f, 25g, 26								33	5,763.
Refund	34 35a	· _ 								1,924. 1,924.	
Direct deposit?	b	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here							35a	1,924.	
See instructions.	d	Routing number 0 5 3 0 0 0 2 1 9 c Type: ☑ Checking ☐ Savings Account number 7 6 4 5 5 7 3 7 8 8 Image:							Savirigs		
		If you want your refund check mailed to an address outside the United States not shown on page 1,									
	E	e If you want your refund check mailed to an address outside the United States not sho enter it here.									
	36	Amount of line 34 you want app	lied to vo	ur 2024 estimat	 ed tay		36			-	
Amount	37	Subtract line 33 from line 24. Th				•	- 55				
You Owe	٠.	For details on how to pay, go to		-		tions .				37	
rou owe	38	Estimated tax penalty (see instru					38				
Third	Do yo	u want to allow another person to					ctions.		es. Compl	ete be	low. 🗵 No
Party	Desig	nee's		Phone					nal identifi		
Designee	name			no.					er (PIN)		
		penalties of perjury, I declare that I ha they are true, correct, and complete. I									
Sign	Yours	signature		Date	Your occu	pation			If the	e IRS s	ent you an Identity
Here		·							Prot	ection	PIN, enter it here
	Bhuvanachandra Bhoopal Phone no.			03-03-2024 POSTDOCTORAL FELLOW Email address			ELLOW	(see	inst.)		
Doid		rer's name	Preparer	's signature			Date		PTIN		Check if:
Paid	SYAM	PRIYA RAM SAGAR GUPTA TALLAM	SYAM PR	RIYA RAM SAGAH	R GUPTA T	ALLAM	03/04	/2024	P02082	2703	Self-employed
Preparer	1						Phone n		78) 965-9522		
Use Only		s address 245 ROONEY (RUNSWICK N	J 08816				Firm's E	, ,	4-3171965

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

BHUVANACHANDRA BHOOPAL

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 social security number						
174-77	-5557					

Par	t 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		5	-8,942.
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		
1	Income from the rental of personal property if you engaged in the rental			
	for profit but were not in the business of renting such property	81		
m	Olympic and Paralympic medals and USOC prize money (see			
	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. Ente			
	1040, 1040-SR, or 1040-NR, line 8		10	-8,942.

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

BHUVANACHANDRA BHOOPAL 174-77-5557 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.

Answer all questions.

OMB No. 1545-0074

2023

Attachment
Sequence No. 7C

Department of the Treasury Internal Revenue Service

vame	snown on Form 1040-NR	Your identifying number							
BHU	VANACHANDRA BHOOPAL			174-77-55	557				
Α	Of what country or countries were you a citizen or r	national during	the tax year?	INDIA					
В	In what country did you claim residence for tax pu	rposes during	the tax year?	United States					
С	Have you ever applied to be a green card holder (la	wful permane	nt resident) of	the United States? .		☐ Yes	⊠ No		
D	Were you ever:	•	,						
1.	A U.S. citizen?					Yes	⊠ No		
2	A green card holder (lawful permanent resident) of					Yes	⊠ No		
	If you answer "Yes" to (1) or (2), see Pub. 519, chap								
Е	If you had a visa on the last day of the tax year,				er vour U.S				
	immigration status on the last day of the tax year.	- 1	••		•				
F	Have you ever changed your visa type (nonimmigra		I.S. immigratio	 n status?		☐ Yes	⊠ No		
•	If you answered "Yes," indicate the date and nature of the change:								
G									
_					ent intervals				
	Note: If you're a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, check the box for Canada or Mexico and skip to item H								
	Date entered United States			te entered United States		rted I Inite	d States		
	mm/dd/yy mm/dd/yy	a Giaics	Date	mm/dd/yy		nm/dd/yy	d Otatos		
Н	Give number of days (including vacation, nonworkday	 /s_and partial (davs) vou were	present in the United S	States during:				
•	2021, 2022								
ı	Did you file a U.S. income tax return for any prior ye	 ear?			···	X Yes	□No		
•	If "Yes," give the latest year and form number you f								
J	Are you filing a return for a trust?					Yes	⊠ No		
	If "Yes," did the trust have a U.S. or foreign owner								
	U.S. person, or receive a contribution from a U.S. p					☐ Yes	□No		
K	Did you receive total compensation of \$250,000 or					☐ Yes	⊠ No		
	If "Yes," did you use an alternative method to deter					☐ Yes	□No		
L	Income Exempt From Tax—If you are claiming ex						_		
_	complete (1) through (3) below. See Pub. 901 for m				an troaty with	a rororgi	oountry,		
1.	Enter the name of the country, the applicable tax tre				claimed the tre	atv benefi	t. and the		
	amount of exempt income in the columns below. Att					,	-,		
	(a) Country	(b) Tax	treaty article	(c) Number of month	s (d) Am	d) Amount of exempt			
	(4)	(4, 13.		claimed in prior tax year		n current ta	•		
	(e) Total. Enter this amount on Form 1040-NR, line	1k. Do not er	nter it anywhere	e else on line 1					
2	Were you subject to tax in a foreign country on any	of the income	shown in 1(d)	above?		☐ Yes	☐ No		
3.	Are you claiming treaty benefits pursuant to a Com	petent Authori	ty determination	on?		☐ Yes	⊠ No		
	If "Yes," attach a copy of the Competent Authority	determination	letter to your r	eturn.					
М	Check the applicable box if:								
1.	, ,			ty located in the Unite	d States as eff	ectively c	onnected		
	with a U.S. trade or business under section 871(d).						🗌		
2	You have made an election in a previous year that								
	States as effectively connected with a U.S. trade or	business und	ler section 871	(d). See instructions .			\square		

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				
BHUV	/ANACHANDRA BHOOPAL						174-7	7-5557			
Part	Income or Loss From Rental Real Esta Note: If you are in the business of renting personal rental income or loss from Form 4835 on page 2, lin	property, use		C . See	instruc	tions. If you a	re an indiv	vidual, repo	ort farm		
Α [Did you make any payments in 2023 that would requir	e you to file	Form(s) 1	099? S	See inst	ructions .			s 🛛 No		
B	f "Yes," did you or will you file required Form(s) 1099)?						. 🗌 Ye	s 🗌 No		
1a	Physical address of each property (street, city, sta	te. ZIP code	9)								
	HNO 5-8-654/15 ASHOK NAGAR KAMARED		<u> </u>	TNI E	02111						
A B	HNO 3-6-634/13 ASHOK NAGAR KAMAREL	DDI, IELF	ANGANA	IN S	03111						
	Tune of Duemoute O Females months				F-:	. Danstal	D	-111			
1b	Type of Property (from list below) 2 For each rental real estate above, report the number of					r Rental Days	Person Da		QJV		
A	g personal use days. Check			Α	'	365	Da	0			
B	if you meet the requiremen	ts to file as	a	В		363		U			
C	qualified joint venture. See	instructions	S.	С							
	of Property:			C							
	Single Family Residence 3 Vacation/Short-Terr	n Pontal	5 Lanc		7 (Self-Rental					
	Multi-Family Residence 4 Commercial	IIIIeiilai	6 Roya				ibo)				
	Willing Residence 4 Confinercial		O HOya	uries	- 0 (Other (descr					
						Properti	es:				
Incom				Α		В			С		
3	Rents received			7	48.						
4	Royalties received	. 4									
Exper	nses:										
5	Advertising	. 5									
6	Auto and travel (see instructions)	. 6									
7	Cleaning and maintenance			1,8	41.						
8	Commissions	. 8									
9	Insurance										
10	Legal and other professional fees										
11	Management fees	. 11		1,7	40.						
12	Mortgage interest paid to banks, etc. (see instruction										
13	Other interest										
14	Repairs				54.						
15	Supplies			2,1	30.						
16	Taxes										
17	Utilities			1,1	25.						
18	Depreciation expense or depletion										
19	Other (list)	19									
20	Total expenses. Add lines 5 through 19			9,6	90.						
21	Subtract line 20 from line 3 (rents) and/or 4 (royaltie										
	result is a (loss), see instructions to find out if you if file Form 6198			0 0	40						
				-8,9	42.						
22	Deductible rental real estate loss after limitation, if		,	0 0 1				,	,		
00	on Form 8582 (see instructions)		(-8 , 94			740	(
23a	Total of all amounts reported on line 3 for all rental				23a		748.				
b	Total of all amounts reported on line 4 for all property				23b						
C	Total of all amounts reported on line 12 for all properties of all amounts reported on line 18 for all properties.				23c						
d	Total of all amounts reported on line 18 for all properties of all amounts reported on line 20 for all properties.			•	23d						
e	Total of all amounts reported on line 20 for all properties and the series of the seri				23e	9	,690.				
24	Income. Add positive amounts shown on line 21.		•				. 24	/	0 040		
25	Losses. Add royalty losses from line 21 and rental rea							l	8,942.		
26	Total rental real estate and royalty income or (le here. If Parts II, III, and IV, and line 40 on page 2										
	Schedule 1 (Form 1040), line 5. Otherwise, include						. 26		-8,942.		
	,					۲	- 20		0,014.		