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

- Internal n	nevertue del vice										
Submis	ssion Identification Number (SID)										
Taxpayer	r's name		Soc	al securi	ity numb	er					
UMA	JANGAM		162-51-8481								
Spouse's	s name		Spo	use's so	cial secu	ırity nı	umber				
Part	Tax Return Information — Tax Year Ending December 31,	023 (Ent	er vea	r voll s	are aut	hori:	zina)				
	whole dollars only on lines 1 through 5.	1023 (LIII	ici yca	i you c	arc aut	.110112	<u> </u>				
	Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.										
	Adjusted gross income				1 1		96,	300.			
	Total tax				2			452.			
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099				3		16,	124.			
4	Amount you want refunded to you				4		2,	672.			
5	Amount you owe				5						
Part I	Taxpayer Declaration and Signature Authorization (Be sure you	u get and	d keep	a cop	y of y	our	retur	n)			
to send for any of Agent to payment authorize payment business taxes to persona	original or amended) I am now authorizing. I consent to allow my intermediate service pro I my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or I delay in processing the return or refund, and (c) the date of any refund. If applicable, I at o initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution to fmy federal taxes owed on this return and/or a payment of estimated tax, and the fination is to remain in full force and effect until I notify the U.S. Treasury Financial Agent, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment car is days prior to the payment (settlement) date. I also authorize the financial institutions in the processor of the payment (settlement) at a summary of the income tax return (original or notic Funds Withdrawal Consent.	reason for ruthorize the naccount in account in ancial institut to terminacellation readuled in the ated to the	ejection U.S. Trandicated ution to attempt the equests he process paymes	of the teasury and in the teasury and the teasure of the teasure o	ransmis and its c ax preperently to ation. The received at the election to the	sion, design aration to this o revued nectror know	(b) the nated Fon soft accourance (continue) of the nate of the na	e reason Financial ware for unt. This ancel) a than 2 ment of that the			
	yer's PIN: check one box only										
X		or generat	e mv P	_{IN} [1	8 4	8 1	1	as my			
	ERO firm name signature on the income tax return (original or amended) I am now authorizing	•	, .	En	nter five on't ente			ac,			
	I will enter my PIN as my signature on the income tax return (original or amer if you are entering your own PIN and your return is filed using the Practition below.										
Your si	ignature ▶	Date ►									
Snouse	e's PIN: check one box only										
Ороца		or generat	ny P	INI				as my			
	ERO firm name	or general	.c my i		nter five	diaits.	but	as my			
	signature on the income tax return (original or amended) I am now authorizing	J .		do	n't ente	r all ze	eros				
	I will enter my PIN as my signature on the income tax return (original or amer if you are entering your own PIN and your return is filed using the Practition below.										
Spouse	e's signature ►	Date ▶									
	Practitioner PIN Method Returns Only—cont	inue belo	W								
Part II	Certification and Authentication — Practitioner PIN Method Or	nly									
ERO's	EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN	۱. 2	2 2	4 9	6 0	8	2 7	1			
	= 1101 Int Enter your ent algit El Int lone los by your live algit een estected in			Don't ent	ter all ze						
authoriz	that the above numeric entry is my PIN, which is my signature for the electronic individual to file for tax year indicated above for the taxpayer(s) indicated above. I confirm the ments of the Practitioner PIN method and Pub. 1345 , Handbook for Authorized IRS <i>e-file</i>	at I am sul	omitting	this ret	urn in a	ccord	danće				
ERO's	signature >	Date ▶									
	ERO Must Retain This Form — See Insti	ructions									
	Don't Submit This Form to the IRS Unless Requ		Do S	0							

E 1040 Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return



For the year Jar	n. 1–Dec	c. 31, 2023, or other tax year beginning		, 2023, end	ding	CIVID 140. 10 10		, 20	See ser	parate instructions.		
Your first name	and m	iddle initial	Last na	ıme					Your social security number			
UMA JAN									162 51 8481			
	pouse's	s first name and middle initial	Last na						 	s social security numbe		
Home address	(numbe	er and street). If you have a P.O. box, see	instructi	ons.			Α	pt. no.	Preside	ntial Election Campaig		
37 BLEE	CKER	STREET					2	<u> </u>	1	nere if you, or your		
		ce. If you have a foreign address, also co	mplete s	paces below.	Stat	e	ZIP co	ode	1 '	if filing jointly, want \$3 this fund. Checking a		
JERSEY (CITY				NJ		073	07		ow will not change		
Foreign country	y name		[1	Foreign province/state/	/county	y	Foreig	n postal code	1	or refund.		
		n								You Spouse		
Filing Status	; <u>×</u>	Single				☐ Head of h	ouseh	old (HOH)				
Check only	Ļ	Married filing jointly (even if only o	ne had i	income)		□ .			(0.05)			
one box.	L 	Married filing separately (MFS)			. !	Qualifying						
		you checked the MFS box, enter the			u che	cked the HOF	or QS	SS box, ente	er the chi	Id's name if the		
		alifying person is a child but not you										
Digital		ny time during 2023, did you: (a) rec										
Assets		nange, or otherwise dispose of a dig					et)? (Se	e instruction	ns.)	☐ Yes ☒ No		
Standard		neone can claim: You as a de	•	•		a dependent						
Deduction	<u></u> ;	Spouse itemizes on a separate retur	n or you	ı were a dual-status	allen							
Age/Blindness	you:	: Were born before January 2, 1	959	Are blind Spo	ouse:	☐ Was bor	rn befo	re January 2	2, 1959	☐ Is blind		
Dependent	s (see	instructions):		(2) Social security	у	(3) Relationsh	nip (4			fies for (see instructions):		
If more	(1) F	irst name Last name		number		to you		Child tax c	redit	Credit for other dependents		
than four												
dependents, see instruction	s											
and check	, —			-				<u> </u>				
here L	1	Table and the Foundation of the Control of the Cont								100.050		
Income	1a	Total amount from Form(s) W-2, b	•	,					. 1a	-		
Attach Form(s)	b	Household employee wages not re		• •					. 1b			
W-2 here. Also attach Forms	c d	·	income not reported on line 1a (see instructions)									
W-2G and		• •	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)									
1099-R if tax was withheld.	e f	Employer-provided adoption bene		·					. 1e			
If you did not	ı q	Wages from Form 8919, line 6.							. 1g			
get a Form	y h	Other earned income (see instruct							. 19			
W-2, see instructions.	i	Nontaxable combat pay election (s	,			1i				<u> </u>		
ou uou0115.	z	Add lines 1a through 1h				· · <u>_ ''</u>	<u>. </u>		. 1z	108,052.		
Attach Sch. B		1	2a	· · · · · j	b Ta	axable interest	t .		. 2b			
if required.	3a		3a			rdinary divide			-			
	4a		4a			axable amoun			. 4b			
Standard Deduction for—	5a		5a			axable amoun			. 5b			
• Single or	6a	Social security benefits	6a		b Ta	axable amoun	ıt		. 6b			
Married filing separately,	С	If you elect to use the lump-sum e	lection i	method, check here	(see i	nstructions)		[
\$13,850	7	Capital gain or (loss). Attach Sche	dule D it	f required. If not requ	uired,	check here		[
 Married filing jointly or 	8	Additional income from Schedule	1, line 1	0					. 8	-11,752.		
Qualifying surviving spouse,	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7	, and 8.	This is your total inc	come				. 9	96,300.		
\$27,700	10	Adjustments to income from Sche	dule 1, l	line 26					. 10			
 Head of household, 	11	Subtract line 10 from line 9. This is	s your a	djusted gross incor	me				. 11	96,300.		
\$20,800 If you checked	12	Standard deduction or itemized	deduct	ions (from Schedule	e A)				. 12	13,850.		
any box under Standard	13	Qualified business income deduct	ion from	n Form 8995 or Form	n 8995	5-A			. 13			
Deduction,	14								. 14	·		
see instructions.	15	Subtract line 14 from line 11. If zer	If zero or less, enter -0 This is your taxable income						. 15	82,450.		

Form 1040 (202	3)							Page 2		
Tax and	16	Tax (see instructions). Check if any from Fo	orm(s): 1 881	4 2 4972	3 🗌		16	13,452.		
Credits	17						17			
	18	Add lines 16 and 17				[18	13,452.		
	19	Child tax credit or credit for other depend	ents from Sched	ule 8812		[19			
	20	Amount from Schedule 3, line 8					20			
	21	Add lines 19 and 20				[21			
	22	Subtract line 21 from line 18. If zero or les	s. enter -0			[22	13,452.		
	23	Other taxes, including self-employment ta	*			[23	0.		
	24	Add lines 22 and 23. This is your total tax	•	•		[24	13,452.		
Payments	25	Federal income tax withheld from:								
. aymonto	а	Form(s) W-2			25a 16	,124.				
	b	Form(s) 1099			25b					
	C	Other forms (see instructions)			25c					
	d	Add lines 25a through 25c					25d	16,124.		
	26	2023 estimated tax payments and amoun					26	20,1211		
If you have a qualifying child,	27	Earned income credit (EIC)	• •		27					
attach Sch. EIC.	28	Additional child tax credit from Schedule 88		_	28					
	29	American opportunity credit from Form 88			29					
	30	Reserved for future use	•		30					
	31	Amount from Schedule 3, line 15			31					
	32	Add lines 27, 28, 29, and 31. These are yo					32			
	33	Add lines 25d, 26, and 32. These are your					33	16,124.		
Refund	34	If line 33 is more than line 24, subtract line	-				34	2,672.		
neiuliu	35a	Amount of line 34 you want refunded to y			•	· in t	35a	2,672.		
Direct deposit?	b	Routing number 1 0 1 1 0 0		_		avings	Joa			
See instructions		Account number 5 1 8 0 1 0				avings				
	36	Amount of line 34 you want applied to yo			36					
Amount		Subtract line 33 from line 24. This is the a			00					
You Owe	37	For details on how to pay, go to www.irs.					37			
	38	Estimated tax penalty (see instructions)	-		38					
Third Party	Do	you want to allow another person to d	liscuss this retu	rn with the IRS?	See	,-		_		
Designee	ins	tructions			. Yes. Co	mplete be	low.	⊠ No		
	De na	signee's ne	Phone no.			nal identific er (PIN)	ation			
Cian		der penalties of perjury, I declare that I have exam		accompanying sche			hest	of my knowledge and		
Sign		ief, they are true, correct, and complete. Declaration		, , ,		,		,		
Here	Yo	ur signature	Date	Your occupation	If the I	RS se	nt you an Identity			
					I .		IN, enter it here			
Joint return?				FULL STACK	DEVELOPER	(see in				
See instructions. Keep a copy for your records.		ouse's signature. If a joint return, both must sign.	Date	Date Spouse's occupation				f the IRS sent your spouse an dentity Protection PIN, enter it here		
, 541 1000140.		(550)005 5555			• • • • • • • • • • • • • • • • • • • •	(see in	οι . <i>)</i>			
		one no. (660)238-8269	Email address	JANGAM0404	97@GMAIL.COI			Ob It if		
Paid		eparer's name Preparer's sig			Date	PTIN		Check if:		
Preparer		PRIYA RAM SAGAR GUPTA TALLAM SYAM PRIY	A RAM SAGAR	GUPTA TALLAM	02/20/2024	P02082'		Self-employed		
Use Only		m's name GLOBAL TAXES LLC						678)965-9522		
		m's address 245 ROONEY CT E Bl	RUNSWICK N			Firm's	EIN	84-3171965		
Go to www.irs.o	ov/Forr	11040 for instructions and the latest information		DAA	DEV/ 02/11/24 DDO			Form 1040 (2023)		

SCHEDULE 1 (Form 1040)

UMA JANGAM

Additional Income and Adjustments to Income

OMB No. 1545-0074

2023
Attachment
Sequence No. 01

Department of the Treasury Internal Revenue Service

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.

Your social security number 162-51-8481

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. Atta	ach Schedule E .	5	-11,752.
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 ()	
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			
	1040. 1040-SR. or 1040-NR. line 8		10	-11,752.

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

Par	Adjustments to Income				
11	Educator expenses			11	
12	Certain business expenses of reservists, performing artists, and fee				
	officials. Attach Form 2106			12	
13	Health savings account deduction. Attach Form 8889			13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903			14	
15	Deductible part of self-employment tax. Attach Schedule SE			15	
16	Self-employed SEP, SIMPLE, and qualified plans			16	
17	Self-employed health insurance deduction			17	
18	Penalty on early withdrawal of savings			18	
19a	Alimony paid			19a	
b	Recipient's SSN	·			
С	Date of original divorce or separation agreement (see instructions):				
20	IRA deduction			20	
21	Student loan interest deduction			21	
22	Reserved for future use			22	
23	Archer MSA deduction			23	
24	Other adjustments:				
а	Jury duty pay (see instructions)	24a			
b	Deductible expenses related to income reported on line 8l from the				
	rental of personal property engaged in for profit	24b			
С	Nontaxable amount of the value of Olympic and Paralympic medals				
	and USOC prize money reported on line 8m	24c			
d	Reforestation amortization and expenses	24d			
е	Repayment of supplemental unemployment benefits under the Trade				
	Act of 1974	24e			
f	Contributions to section 501(c)(18)(D) pension plans	24f		-	
g	Contributions by certain chaplains to section 403(b) plans	24g		-	
h	Attorney fees and court costs for actions involving certain unlawful				
	discrimination claims (see instructions)	24h		-	
i	Attorney fees and court costs you paid in connection with an award				
	from the IRS for information you provided that helped the IRS detect				
_	tax law violations	24i		-	
J	Housing deduction from Form 2555	24j		-	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form				
	1041)	24k		-	
Z	Other adjustments. List type and amount:				
05	Tatal allows allow to some Add lines Ode thousands Ode	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 Form 1040, 1040-SR, or 1040-NR, line 10	. ∟nter	nere and on		
				26	I. 4 (F 1010) 0000
	BAA	REV 02/	11/24 PRO	Schedu	le 1 (Form 1040) 2023

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.

Your social security number											
	Attachment Sequence No. 13										
s, etc.)	2023										

UMA	JANGAM						162-51	L-8481	
Part	Income or Loss From Rental Real Estate an Note: If you are in the business of renting personal proper	d Ro	yalties	C Soc	inotru	otiona If you are	on indiv	idual ran	ort form
	rental income or loss from Form 4835 on page 2, line 40.	rty, use	Scriedule	. 0. 3ee	HISHU	Clions. II you are	an muiv	iduai, rep	ort iaiiii
	Did you make any payments in 2023 that would require you								
B	f "Yes," did you or will you file required Form(s) 1099? .							. 🗌 Y e	s 🗌 No
1a	Physical address of each property (street, city, state, ZII	P code	e)						
Α	IN		-						
В									
С									
1b	Type of Property 2 For each rental real estate property	ertv lis	ted		Fa	ir Rental	Person	al Use	0.07
	(from list below) above, report the number of fair	rental	and			Days	Day	ys	QJV
Α	personal use days. Check the Q			Α		365		0	
В	if you meet the requirements to qualified joint venture. See instru			В					
С	qualified joint venture. See many	10110110	J.	С					
	of Property:								
	Single Family Residence 3 Vacation/Short-Term Ren	ıtal	5 Lanc			Self-Rental			
2	Multi-Family Residence 4 Commercial		6 Roya	alties	8	Other (describ	oe)		
						Properties	s:		
Incon	ne:			Α		В			С
3	Rents received	3		5	60.				
4	Royalties received	4							
Exper									
5	Advertising	5							
6	Auto and travel (see instructions)	6							
7	Cleaning and maintenance	7		1,4	28.				
8	Commissions	8							
9	Insurance	9							
10 11	Legal and other professional fees	10		1 0	2.0				
12	Management fees	12		1,0	20.				
13	Other interest	13							
14	Repairs	14		1,6	68.				
15	Supplies	15			20.				
16	Taxes	16							
17	Utilities	17		2,1	47.				
18	Depreciation expense or depletion	18		3,9	29.				
19	Other (list)	19							
20	Total expenses. Add lines 5 through 19	20		12,3	12.				
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			11 -	F 0				
	file Form 6198	21		-11,7	5∠.				
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	00	,	11 7	. o \	(,	,
220	on Form 8582 (see instructions)	22		11,75	23a	(560.)
23a b	Total of all amounts reported on line 4 for all rental properties of all amounts reported on line 4 for all revalty properties.			•	23b		300.		
C	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	3.	929.		
e	Total of all amounts reported on line 20 for all properties				23e		312.		
24	Income. Add positive amounts shown on line 21. Do not						24		
25	Losses. Add royalty losses from line 21 and rental real estat		-		nter to	tal losses here	25 (, .	11,752.)
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	ot app	ly to you,	also e	nter t	his amount on			
	Schedule 1 (Form 1040), line 5. Otherwise, include this a	mount	t in the to	tal on li	ne 41	on page 2 .	26		-11,752.

Form **8582**

Passive Activity Loss Limitations

See separate instructions.
Attach to Form 1040, 1040-SR, or 1041.

Go to www.irs.gov/Form8582 for instructions and the latest information.

OMB No. 1545-1008

2023

Attachment Sequence No. 858

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

Identifying number

UMA	JANGAM				162	-51	-8481		
Par	t I 2023 Passive Activity Loss Caution: Complete Parts IV ar		eting Part I						
	Il Real Estate Activities With Active Pa ance for Rental Real Estate Activities	articipation (For th	ne definition of act	ive participation, s	ee Special				
1a b c d	Activities with net income (enter the a Activities with net loss (enter the amore Prior years' unallowed losses (enter the Combine lines 1a, 1b, and 1c	1d	-11,752.						
All Ot	her Passive Activities								
2a b c d	Activities with net income (enter the a Activities with net loss (enter the amorphior years' unallowed losses (enter the Combine lines 2a, 2b, and 2c	unt from Part V, co ne amount from Pa	olumn (b)) art V, column (c))	2b (2c ())	2d			
3									
	If line 3 is a loss and: • Line 1d is a l • Line 2d is a l • Line 2d is a l • Line 3 is a l	oss (and line 1d is	zero or more), ski			3 year,	-11,752. , do not complete		
	. Instead, go to line 10.		A . 12 212 NAP211	A.B. B. B.					
Par	t II Special Allowance for Rer Note: Enter all numbers in Par			-					
4	Enter the smaller of the loss on line 1					4	11,752.		
5	Enter \$150,000. If married filing separ			5 1	50,000.		11,701,		
6	Enter modified adjusted gross income Note: If line 6 is greater than or equal on line 9. Otherwise, go to line 7.			er -0-	08,052.				
7	Subtract line 6 from line 5			<u>7</u>	41,948.	0	20 074		
8 9	Multiply line 7 by 50% (0.50). Do not en Enter the smaller of line 4 or line 8. If			•			20,974. 11,752.		
Part		ille 3 illelades all	y OND, see mstruc			9	11,752.		
10	Add the income, if any, on lines 1a an	d 2a and enter the	total			10	0.		
11	Total losses allowed from all passiv out how to report the losses on your to	e activities for 20	23. Add lines 9 an			11	11,752.		
Part	Complete This Part Before	e Part I, Lines 1	a, 1b, and 1c. S	ee instructions.					
	Name of activity	Currer	nt year	Prior years	Ove	rall ga	ain or loss		
	Name of activity	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gair	1	(e) Loss		
		0.	11,752.				11,752.		

0.

11,752.

Total. Enter on Part I, lines 1a, 1b, and 1c

Form 8582 (2023) Page **2**

Part V Complete This Part Before	e P	art I, Lines 2	a, 2b,	and 2c. S	ee instruc	tions.			•		
Name of activity		Currer	nt year	r Prior years			Overa	ıll ga	gain or loss		
Name of activity	(a) Net income (line 2a)		(b) Net loss (line 2b)		(c) Unallowed loss (line 2c)		(d) Gain		(e) Loss		
Total. Enter on Part I, lines 2a, 2b, and 2c											
Part VI Use This Part if an Amou	nt Is	s Shown on F	Part II.	Line 9. S	ee instruc	tions.					
Name of activity	Fo ar to	rm or schedule nd line number be reported on ee instructions)	le r n (a) Loss (b)			atio (c) Spec		(b) Ratio (c) Special allowance			(d) Subtract column (c) from column (a).
		E Ln 22		11,752.	1.0000	0000	11,75	2.	0.		
					2,000		11,75		J.		
Total				11,752.	1.00)	11,75	2.	0.		
Part VII Allocation of Unallowed I	_os:			S.							
Name of activity		Form or sche and line nun to be reporte (see instruct	nber ed on	(a) l	_oss		(b) Ratio) Unallowed loss		
Total							1.00				
Part VIII Allowed Losses. See instr				1							
Name of activity		Form or schedule and line number to be reported or (see instructions)		(a) l	_oss	(b) Unallowed loss		(c) Allowed loss		
		l									
Total											