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

illemai nevelue Service		
Submission Identification Number (SID)		
Taxpayer's name	Social security	y number
SAI KEERTHI KONDURU	319-43-	-3596
Spouse's name		al security number
Part I Tax Return Information — Tax Year Ending December 31, 2023 (En	nter year you ar	re authorizing)
Enter whole dollars only on lines 1 through 5.	iter year you ar	c authorizing.j
Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.		
1 Adjusted gross income		1 1 76,781.
2 Total tax		2 9,151.
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099		3 11,183.
4 Amount you want refunded to you		4 2,032.
5 Amount you owe		5
Part II Taxpayer Declaration and Signature Authorization (Be sure you get an	nd keep a copy	
Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amend		
to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize th Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to termi payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation business days prior to the payment (settlement) date. I also authorize the financial institutions involved in taxes to receive confidential information necessary to answer inquiries and resolve issues related to the personal identification number (PIN) below is my signature for the income tax return (original or amended) Electronic Funds Withdrawal Consent.	e Ú.S. Treasury ar indicated in the ta tution to debit the nate the authoriza requests must be the processing of ne payment. I furtl	nd its designated Financial x preparation software for entry to this account. This tion. To revoke (cancel) a received no later than 2 the electronic payment of her acknowledge that the
Taxpayer's PIN: check one box only		
	3	3 5 9 6
X I authorize GLOBAL TAXES LLC to enter or general ERO firm name	Ent	er five digits, but
signature on the income tax return (original or amended) I am now authorizing.	don	't enter all zeros
I will enter my PIN as my signature on the income tax return (original or amended) I ar if you are entering your own PIN and your return is filed using the Practitioner PIN m below.		
Your signature ▶ Date ▶	-	
Spouse's PIN: check one box only		
· _	ata mu DINI	
I authorize to enter or genera	-	er five digits, but
signature on the income tax return (original or amended) I am now authorizing.		i't enter all zeros
I will enter my PIN as my signature on the income tax return (original or amended) I ar if you are entering your own PIN and your return is filed using the Practitioner PIN m below.		
Spouse's signature ▶ Date ▶	•	
Practitioner PIN Method Returns Only—continue bel		
Part III 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	Don't ente	5 0 8 2 7 1 er all zeros
I certify that the above numeric entry is my PIN, which is my signature for the electronic individual incoma uthorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am surrequirements of the Practitioner PIN method and Pub. 1345 , Handbook for Authorized IRS e-file Providers	ubmitting this retu	rn in accordance with the
ERO's signature ▶ Date ▶	•	
FRO Must Retain This Form — See Instructions		

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

IRS Use Only—Do not write or staple in this space.

For the year Jar	n. 1–C	ec. 31, 2023, or other tax year begin	ning	, 2023,	ending		, 20		See separatinstructions				
Your first name	and i	middle initial							our identifying number				
									see instructions)				
SAI KEERT	'HI		KOND	URU			319-	43-	3596				
Home address	(numl	per and street). If you have a P.O. bo	structions.										
8655 ARLINGTON AVE									H165				
City, town, or p	ost o	ffice. If you have a foreign address, a	lso comp	olete spaces below.		State		ZIP o					
RIVERSIDE						CA		925	03				
Foreign country	nam	е	Foreig	n province/state/county		Foreign	postal co	de					
	_												
Filing		Single	☐ Es	tate	☐ Tru	ust							
Status	If	you checked the QSS box, enter the	endent:										
Check only one box.													
	Δta	ny time during 2023, did you: (a) rece	oive (as a	reward award or navm	ent for property or se	ervices). c	or (h) sell	evch	ange or				
Digital Assets	othe	erwise dispose of a digital asset (or a	financial	interest in a digital asset)? (See instructions.)				Yes 🔀	No			
Dependents					,				alifies for (see				
(see instructions):	1	(4) First 1 and 1		(2) Dependent's	(O) Deletien eleie te co	Ch	nild tax credit		Credit for otl				
		(1) First name Last name	•	identifying number	(3) Relationship to yo	ou			dependent	IS			
If more than four													
dependents, see							\dashv						
instructions and check here													
Income	1a	Total amount from Form(s) W-2, bo	x 1 (see i	instructions)			. la	T	86,01	12.			
Effectively	b	Household employee wages not re	•	•				_					
Connected	С	Tip income not reported on line 1a											
With U.S.	d	Medicaid waiver payments not repo	orted on I	Form(s) W-2 (see instruct	ions)		. 1d						
Trade or	е	Taxable dependent care benefits fr	om Form	2441, line 26			. 1e						
Business	f	Employer-provided adoption benef					. 1f						
Attach	g	Wages from Form 8919, line 6 .					. 1g	-					
Form(s) W-2,	h	Other earned income (see instruction	. 1h										
1042-S,	i	Reserved for future use	4.										
SSA-1042-S, RRB-1042-S,	J	Reserved for future use	. <u>1j</u>										
and 8288-A	k	Total income exempt by a treaty fro											
here. Also attach	7	line 1(e)								12			
Form(s)	z 2a	-	 2a	1	able interest				86,01				
1099-R if tax was	3a		Ba Ba		linary dividends .								
withheld.	4a		la		able amount								
If you did not	5a		ia	b Tax	able amount		. 5b						
get a Form W-2, see	6	Reserved for future use					. 6						
instructions.	7	Capital gain or (loss). Attach Sched	,	, ,	•			_					
	8	Additional income from Schedule 1	•	•				_	-9,23				
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and	8. This is	s your total effectively c	onnected income		. 9	-	76,78	31.			
	10	Adjustments to income from Scheroncome	,	orm 1040), line 26. These	•								
	11	Subtract line 10 from line 9. This is							76 , 78	81.			
	12	Itemized deductions (from Sched deduction (see instructions)							13,85	50.			
	13a	Qualified business income deduction											
	b	Exemptions for estates and trusts of											
	С	Add lines 13a and 13b					. 130	;					
	14	Add lines 12 and 13c					. 14		13,85	50.			
	15	Subtract line 1/1 from line 11. If zero	or less	enter -0- This is your to	vahla incomo		15		62 93	<u>۔۔</u> ۲1			

Form 1040-NR (2023) Page **2**

Tax and	16	Tax (see instructions). Check if any	from For	rm(s): 1	88	14 2	<u>49</u>	72 3			16	9,151.	
Credits	17										17	0.	
0.000	18	Add lines 16 and 17									18	9,151.	
	19	Child tax credit or credit for other									19		
	20	Amount from Schedule 3 (Form 10	•			•		,			20		
	21	Add lines 19 and 20									21		
	22	Subtract line 21 from line 18. If ze									22	9,151.	
	23a	Tax on income not effectively con- Schedule NEC (Form 1040-NR), lin	nected w	ith a U.S. tra	ade d	or busines	s from	23a				0, = 0 = 0	
	b	Other taxes, including self-employ line 21						23b					
	С	Transportation tax (see instruction						23c					
	d	Add lines 23a through 23c									23d		
	24	Add lines 22 and 23d. This is your	total ta	х							24	9,151.	
Payments	25	Federal income tax withheld from	:										
	а	Form(s) W-2						25a	1.	L , 183.			
	b	Form(s) 1099						25b					
	С	Other forms (see instructions) .						25c					
	d	Add lines 25a through 25c									25d	11,183.	
	е	Form(s) 8805									25e		
	f	Form(s) 8288-A									25f		
	g	Form(s) 1042-S									25g		
	26	2023 estimated tax payments and	l amount	applied fror	n 20	22 return					26		
	27	Reserved for future use						27					
	28	Additional child tax credit from Sc	hedule 8	812 (Form 1	040)			28					
	29	Credit for amount paid with Form	1040-C					29					
	30	Reserved for future use						30					
	31	Amount from Schedule 3 (Form 1040), line 15											
	32	Add lines 28, 29, and 31. These are your total other payments and refundable credits									32		
	33	Add lines 25d, 25e, 25f, 25g, 26, a	and 32. T	hese are yo	ur to	tal payme	ents				33	11,183.	
Refund	34	If line 33 is more than line 24, sub	tract line	24 from line	33.	This is the	e amou	nt you c	verpaid		34	2,032.	
	35a	Amount of line 34 you want refun	ded to y	ou. If Form 8	3888	is attache	ed, che	ck here			35a	2,032.	
Direct deposit?	b	Routing number 3 2 2 2 7 1 6 2 7 c Type: Checking Savings											
See instructions.	d	Account number 7 5 5 3	7 1	9 8 3									
	е	If you want your refund check ma	iled to a	n address o	utsid	e the Unit	ed Stat	tes not s	shown on	page 1,			
		enter it here.											
	36	Amount of line 34 you want applie	ed to you	ur 2024 esti	mate	ed tax		36					
Amount	37	Subtract line 33 from line 24. This	is the ar	mount you o	we.								
You Owe		For details on how to pay, go to w	/ww.irs.g	ov/Payment	s or	see instru	ctions				37		
	38												
Third	Do yo	ou want to allow another person to	discuss t	his return wi	th th	e IRS? Se	e instru	uctions.	□ Ye	s. Compl	lete bel	ow. 🗵 No	
Party Designee	Desig name			no	one					nal identifi er (PIN)	cation		
		penalties of perjury, I declare that I have they are true, correct, and complete. De					-					,	
Sign Here	Your signature			Date Your occupation						l l		ent you an Identity PIN, enter it here	
11016				QA ENGINEER							inst.)	,	
	Phon	e no.		Email addr	ess	-					•		
Doid			Preparer	's signature				Date		PTIN		Check if:	
Paid	SYAM	PRIYA RAM SAGAR GUPTA TALLAM	SYAM PR	RIYA RAM S	AGAR	GUPTA T	TALLAM	02/2	9/2024	P02082	02082703 Self-employed		
Preparer	SYAM PRIYA RAM SAGAR GUPTA TALLAM SYAM PRIYA RAM SAGAR GUPTA TALLAM 02/29/2024 P020827 Firm's name GLOBAL TAXES LLC Phone no.							78) 965-9522					
Use Only	Firm's address 2/5 DOONEY OF E BRIDGHTCK N.T. 08816 Firm's FIN								70,700 3522 4-3171965				

BAA

SCHEDULE 1 (Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2023
Attachment Sequence No. 01

Your social security number

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.

SAI	KEERTHI KONDURU		319-43	3-35	96
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			5	-9,231.
6	Farm income or (loss). Attach Schedule F			6	
7	Unemployment compensation			7	
8	Other income:				
а	Net operating loss	8a ()		
b	Gambling	8b	, i		
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. Ente	r here and or	n Form		
	1040. 1040-SR. or 1040-NR. line 8			10	-9,231.

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-basis governing	ment		
	officials. Attach Form 2106	L	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	<u> </u>	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:	- 1		
а	Jury duty pay (see instructions)			
b	Deductible expenses related to income reported on line 8l from the	- 1		
	rental of personal property engaged in for profit			
С	Nontaxable amount of the value of Olympic and Paralympic medals	- 1		
	and USOC prize money reported on line 8m	-		
d	Reforestation amortization and expenses	-		
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			
h	Attorney fees and court costs for actions involving certain unlawful			
	discrimination claims (see instructions)			
i	Attorney fees and court costs you paid in connection with an award	- 1		
	from the IRS for information you provided that helped the IRS detect	- 1		
	tax law violations			
j	Housing deduction from Form 2555			
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form	- 1		
	1041)			
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 here an			
	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

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

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

Name shown on Form 1040-NR Your identifying number 319-43-3596 SAI KEERTHI KONDURU

Nature of Income			(a) 100/	/b) 150/	(=) 200/	(d) Other (specify)			
			(a) 10%	(b) 15%	(c) 30%	%	%		
1	Dividends and dividend equivalents:								
а	Dividends paid by U.S. corporations	1a							
b	Dividends paid by foreign corporations	1b							
С	Dividend equivalent payments received with respect to section 871(m) transactions	1c							
2	Interest:								
а	Mortgage	2a							
b	Paid by foreign corporations	2b							
С	Other	2c							
3	Industrial royalties (patents, trademarks, etc.)	3							
4	Motion picture or TV copyright royalties	4							
5	Other royalties (copyrights, recording, publishing, etc.)	5							
6	Real property income and natural resources royalties	6							
7	Pensions and annuities	7							
8	Social security benefits	8							
9	Capital gain from line 18 below	9							
10	Gambling – Residents of Canada only. Enter net income in column (c). If zero or less, enter -0								
а									
a h	Winnings Losses	10c							
11	Gambling – Residents of countries other than Canada	100							
• •	Gambling — Residents of countries other than Canada. Note: Enter winnings only. Losses aren't allowed	11							
12	Other (specify):								
		12							
13	Add lines 1a through 12 in columns (a) through (d)	13							
14	Multiply line 13 by rate of tax at top of each column	14							
15	Tax on income not effectively connected with a U.S. trade or business. Add colum					-NR, line 23a 15			
	Capital Gains and Losses F	rom	Sales or Excha	nges of Proper	ty				
losses f	the capital gains and rom property sales or ges that are from sources the United States and not (if necessary, attach statement of descriptive details not shown below) (b) Date acquired mm/dd/yyy		(c) Date sold mm/dd/yyyy	(d) Sales price	(e) Cost or other basis	(f) LOSS If (e) is more than (d), subtract (d) from (e).	(g) GAIN If (d) is more than (e), subtract (e) from (d).		
	ely connected with a U.S. s. Do not include a gain								
or loss	on disposing of a U.S. real y interest; report these								
gains a	nd losses on Schedule D								
(Form 1									
exchan	property sales or ges that are effectively								
						()			
	18 Capital gain. Combine columns (f) and (g) of line 17	'. Ente	er the net gain here	e and on line 9 abo	ove. If a loss, ente	r -0 18			

Enter amount of income under the appropriate rate of tax. See instructions.

SCHEDULE OI (Form 1040-NR)

Other Information

Attach to Form 1040-NR.

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

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

0.1.2
2023
Attachment Sequence No. 7C

Name s	hown on Form 1040-NR				Your identifying	number					
SAI	KEERTHI KONDURU				319-43-35	596					
Α	Of what country or countries w										
В	In what country did you claim										
С	Have you ever applied to be a		☐ Yes	⊠ No							
D	Were you ever:										
	A U.S. citizen?		∐ 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 tax year. F1										
F	Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?										
G	List all dates you entered and		•								
	Note: If you're a resident of C										
	check the box for Canada or	·			☐ Mexico						
	Date entered United States mm/dd/yy	Date departed United Stat mm/dd/yy	es	Date entered United State mm/dd/yy		rted United nm/dd/yy	d States				
			_								
Н	Give number of days (including	•		•	•						
	2021	, 2022	, and	365	··································						
I	Did you file a U.S. income tax					⊠ Yes	☐ No				
	If "Yes," give the latest year ar	nd form number you filed:	·	1040NR		□ v	₩.				
J	Are you filing a return for a trust laws at If "You" did the trust have at I					Yes	⊠ No				
	If "Yes," did the trust have a U.S. person, or receive a contr					Yes	□No				
K	Did you receive total compens	·				Yes	□ No				
IX.	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 t	ax under a U.S. income		_					
1.	Enter the name of the country, amount of exempt income in the	the applicable tax treaty art	icle, the number of	months in prior years you	claimed the tre	aty benefi	t, and the				
	(a) Cou		(b) Tax treaty artic		hs (d) Am	ount of exe	emnt				
	(a) 000	nuy	(b) Tax treaty artic	claimed in prior tax ye							
	(e) Total. Enter this amount or	n Form 10/0-NR line 11/ C	not enter it answ	where else on line 1							
9	Were you subject to tax in a fo		•			Yes	□ No				
	Are you claiming treaty benefit					Yes	⊠ No				
0.	If "Yes," attach a copy of the C		•								
М	Check the applicable box if:	₁									
	This is the first year you are many with a U.S. trade or business u										
2.	You have made an election in States as effectively connected	a previous year that has	not been revoked	d, to treat income from re	eal property loc	ated in th	ne United				
Eor Do	perwork Reduction Act Notice,				-						
. UI Fä	per work meduction Act Notice,	See use manucuons for FO	IIII IOTOTIAN.	BAA REV 02/22/24 PRO	Schedule Ol	(FUIII 1040	J-1917) 2023				

SCHEDULE E (Form 1040)

Supplemental Income and Loss

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

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

Attachment Sequence No. 13

Go to www.irs.gov/ScheduleE for instructions and the latest information. Name(s) shown on return Your social security number SAI KEERTHI KONDURU 319-43-3596

Part	Note: If you are in the b	rom Rental Real Estate and usiness of renting personal propert	d Ro	yalties Schedule 0	C. See	instru	ctions. If you a	are an indiv	vidual, repo	ort farn	n
A 1		om Form 4835 on page 2, line 40.	to file	Form(s) 10	002 6	oo inc	tructions			• V	No.
		nake any payments in 2023 that would require you to file Form(s) 1099? See instructions									
1a	-	property (street, city, state, ZIP									
Α	A RD NO-20, PHASE 3 ECIL TELANGANA IN 500062										
В	,										
С											
1b		or each rental real estate proper bove, report the number of fair r					ir Rental Days		Personal Use Days		JV
Α	T ₃ pe	rsonal use days. Check the QJ	V box	conly	Α		365		0		$\overline{}$
В	if	you meet the requirements to fi	le as	а в					-	Ī	ī
С	qu	ialified joint venture. See instruc	ctions	S. –	С					Ī	一
Гуре	of Property:										
1	Single Family Residence Multi-Family Residence	3 Vacation/Short-Term Rent4 Commercial	al	5 Land 6 Royalti	ies		Self-Rental Other (desc	ribe)			
							Properti	es:			
ncon	ne:			A			В			С	
3			3		54	40.					
4	Royalties received		4								
Expe	nses:										
5	Advertising		5								
6	Auto and travel (see instruc		6								
7	Cleaning and maintenance		7		1,224.						
8	Commissions		8								
9	Insurance		9								
10	Legal and other profession	al fees	10								
11	•		11		8(00.					
12	Mortgage interest paid to b	panks, etc. (see instructions)	12								
13	Other interest		13								
14	Repairs		14		1,12						
15	Supplies		15		1,34	45.					
16	Taxes		16								
17	Utilities		17		2,15						
18		epletion	18		3,12	28.					
19			19								
20	Total expenses. Add lines	5 through 19	20		9,7	71.					
21	result is a (loss), see instru	3 (rents) and/or 4 (royalties). If actions to find out if you must	21	_	-9 , 23	31.					
22		te loss after limitation, if any, tions)	22	(-:	9,23	1.)	()	()
23a	Total of all amounts report	ed on line 3 for all rental proper	ties			23a		540.			
b	Total of all amounts report	ed on line 4 for all royalty prope	erties		. [23b					
С	Total of all amounts report	ed on line 12 for all properties			. [23c					
d	Total of all amounts report	ed on line 18 for all properties			. [23d	3	,128.			
е	Total of all amounts report	ed on line 20 for all properties			. [23e	9	771.			
24		unts shown on line 21. Do not						. 24			
25	Losses. Add royalty losses	from line 21 and rental real estate	losse	es from line	22. En	iter to	tal losses her	e 25	(9,23	31.)
26		nd royalty income or (loss).									
		, and line 40 on page 2 do not						on 26		-9.2	231