Form 8879
(Rev. January 2021)
Department of the Treasury

Internal Revenue Service

IRS e-file Signature Authorization

OMB No. 1545-0074

ERO must obtain and retain completed Form 8879.
Go to www.irs.gov/Form8879 for the latest information.

Submission Identification Number (SID)

Taxpayer's name

Taxpay	er's name	Social securi	ty numb	ber
VAR	UN TEJA REDDY PALYAM	659-38	-720	0
Spouse	's name	Spouse's soo	ial secu	urity number
Part	Tax Return Information — Tax Year Ending December 31, 2023 (Enter	year you a	ire aut	thorizing.)
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		1	58,058.
2	Total tax		2	5,087.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099		3	8,256.
4	Amount you want refunded to you		4	3,169.
5	Amount you owe		5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

				EBO firm name	5 ,	E
X	l authorize	GLOBAL TAX	AXES I	LLC	to enter or generate my PIN	2

	8	7	2	0	0	
	as					

my

signature on the income tax return (original or amended) I am now authorizing.

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature

Date 🕨

Spouse's PIN: check one box only

I authorize

to enter or generate my PIN

Enter five digits, but don't enter all zeros

signature on the income tax return (original or amended) I am now authorizing.

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature 🕨	Date ►
Practitioner PIN Metho	d Returns Only—continue below
Part III Certification and Authentication – Practit	ioner PIN Method Only
ERO's EFIN/PIN. Enter your six-digit EFIN followed by your fi	ve-digit self-selected PIN. 2 2 2 4 9 6 0 8 2 7 1

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS *e-file* Providers of Individual Income Tax Returns.

ERO's signature >	Date 🕨					
ERO Must Retain This F Don't Submit This Form to the						
For Demonstrate Deduction Act Nati			DEV/ 00/05/04 DDO	Farm 8870 (Day, 01 0001)		

For Paperwork Reduction Act Notice, see your tax return instructions. BAA

1040	_	VR Department of the Treasury-Inter U.S. Nonresident Al			2023	OMB No. 15	45-0074	IRS Use of or stap	Only-Do not write ble in this space.
For the year Jan	ı. 1–l	Dec. 31, 2023, or other tax year beginr	ning	, 2023,	ending	, ·	20		ee separate Istructions.
Your first name			Last name						ng number
								struction	
VARUN TEJ	A	REDDY	PALYAM				659	-38-7	200
Home address (num	ber and street). If you have a P.O. box	, see instructio	ons.					Apt. no.
4058 PYKE	DI	RIVE							
City, town, or po	ost c	ffice. If you have a foreign address, al	so complete sp	aces below.		State		ZIP co	de
POWELL						OH		4306	55
Foreign country	nan	ie	Foreign provi	nce/state/county		Foreign	postal co	ode	
Filing	Þ	Single 🛛 Married filing sepa	arately (MFS)		ng surviving spous	e (QSS)	ΠE	state	Trust
Status		you checked the QSS box, enter the			е е і	. ,			
Check only		· · · · · · · · · · · · · · · · · · ·							
one box.							<i>(</i>) <i>(</i>)		
Digital Assets	At a	any time during 2023, did you: (a) rece erwise dispose of a digital asset (or a t	ive (as a reward financial interes	d, award, or payme st in a digital asset	ent for property or)? (See instruction	services); o	r (d) seil	, excnar	ige, or Yes 🔀 No
Dependents					,. (000	-			fies for (see inst.):
(see instructions):				2) Dependent's		Chil	d tax cre		Credit for other
(200		(1) First name Last name	ide	entifying number	(3) Relationship to	you			dependents
If more than four									<u> </u>
dependents, see									
instructions and check here									
Income	1a ⊾	Total amount from Form(s) W-2, box							66,000.
Effectively	b	Household employee wages not rep							
Connected With U.S.	c d	Tip income not reported on line 1a (Medicaid waiver payments not repo							
Trade or	e	Taxable dependent care benefits fro					. 10		
Business	f	Employer-provided adoption benefit					. 1		
Dusiness	g	Wages from Form 8919, line 6					. 19		
Attach	h	Other earned income (see instructio							
Form(s) W-2, 1042-S,	i	Reserved for future use							
SSA-1042-S,	j	Reserved for future use					. 1	i	
RRB-1042-S, and 8288-A	k	Total income exempt by a treaty from	m Schedule OI	(Form 1040-NR), it	tem L,				
here. Also		line 1(e)			1k				
attach Form(s)	z	Add lines 1a through 1h	· · · ·				. 12	2	66,000.
1099-R if	2a	Tax-exempt interest 2a			able interest				
tax was	3a	Qualified dividends 3			inary dividends .				
withheld.	4a	IRA distributions 44 Pensions and annuities 56			able amount				
lf you did not get a Form	5a 6	Pensions and annuities 5 Reserved for future use					. 5k . 6		
W-2, see	7	Capital gain or (loss). Attach Schedu							
instructions.	8	Additional income from Schedule 1		, ,	•	-			-7,942.
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and	. ,,						58,058.
	10	Adjustments to income from Sched							
		income	•		•	-)	
	11	Subtract line 10 from line 9. This is y	our adjusted g	gross income			. 1'		58,058.
	12	Itemized deductions (from Schedu							
		deduction (see instructions)				/India Tre	aty 1 2	2	13,850.
	13a	Qualified business income deductio							
	b	Exemptions for estates and trusts o		,					
	c	Add lines 13a and 13b							10 050
	14 15			• • • • • •					13,850.
	15 D.:	Subtract line 14 from line 11. If zero						_	44,208.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form **1040-NR** (2023)

Form 1040-NR (2	2023)			Page 2
Tax and	16	Tax (see instructions). Check if any from Form(s): 1 8814 2 4972 3	16	5,087.
Credits	17	Amount from Schedule 2 (Form 1040), line 3	17	0.
	18	Add lines 16 and 17	18	5,087.
	19	Child tax credit or credit for other dependents from Schedule 8812 (Form 1040)	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 zero or less, enter -0	22	5,087.
	23a	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15		
	b	Other taxes, including self-employment tax, from Schedule 2 (Form 1040),	-	
		line 21	-	
	c	Transportation tax (see instructions) .		
	d	Add lines 23a through 23c	23d	
	24	Add lines 22 and 23d. This is your total tax	24	5,087.
Payments	25	Federal income tax withheld from:		
	а	Form(s) W-2	-	
	b	Form(s) 1099	-	
	С	Other forms (see instructions)	-	
	d	Add lines 25a through 25c		8,256.
	е	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 return	26	
	27	Reserved for future use .	4	
	28	Additional child tax credit from Schedule 8812 (Form 1040) 28	-	
	29	Credit for amount paid with Form 1040-C	-	
	30	Reserved for future use 30	4	
	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	0.056
	33	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your total payments		8,256.
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid		<u>3,169.</u>
D:	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here	35a	3,169.
Direct deposit? See instructions.	b	Routing number 0 4 4 0 0 3 7 c Type: □ Checking ⊠ Savings		
	d	Account number 7 5 8 0 9 1 6 1 2		
	е	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.	_	
	36	Amount of line 34 you want applied to your 2024 estimated tax 36		
Amount	37	Subtract line 33 from line 24. This is the amount you owe .		
You Owe		For details on how to pay, go to www.irs.gov/Payments or see instructions	37	
	38	Estimated tax penalty (see instructions)		
Third	Do yo	bu want to allow another person to discuss this return with the IRS? See instructions. $\hfill \square$ Yes. Compl	lete below.	K No
Party Designee	Desig name		ication	
		penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to th	e best of my know	ledge and
	belief,	they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which	preparer has any k	nowledge.
Sign	Your		e IRS sent you ar	
Here			ection PIN, enter	r it here
-			inst.)	
	Phone			
Paid	•	arer's name Preparer's signature Date PTIN	Check if:	
Preparer		PRIYA RAM SAGAR GUPTA TALLAM SYAM PRIYA RAM SAGAR GUPTA TALLAM 02/11/2024 P02082		employed
Use Only		s name GLOBAL TAXES LLC Phone n		
		s address 245 ROONEY CT E BRUNSWICK NJ 08816 Firm's El		
Go to www.irs.g	gov/Foi	rm1040NR for instructions and the latest information. BAA REV 02/05/24 PRO	Form 1040	-NH (2023)

SCHEDULE	1
(Form 1040)	

Additional Income and Adjustments to Income

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

OMB No. 1545-0074 20 3

Department of the Treasury Internal Revenue Service	Go to www.irs.gov/Form1040 for instructions and the latest information.	Attachment Sequence No. 01
Name(s) shown on Fo	rm 1040, 1040-SR, or 1040-NR	Your social security number
VARUN TEJA RED	DY PALYAM	659-38-7200

Par	t I Additional Income			
1	Taxable refunds, credits, or offsets of state and local income taxes		1	
2a	Alimony received	2	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. Attach Schedule		5	-7,942.
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation	🗋	7	
8	Other income:			
а	Net operating loss)		
b	Gambling			
С	Cancellation of debt			
d	Foreign earned income exclusion from Form 2555 . . 8d)		
е	Income from Form 8853			
f	Income from Form 8889			
g	Alaska Permanent Fund dividends			
h	Jury duty pay			
i	Prizes and awards			
J	Activity not engaged in for profit income			
k	Stock options			
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 8			
m	Olympic and Paralympic medals and USOC prize money (see instructions)			
n	instructions) 8m Section 951(a) inclusion (see instructions) 8n			
n o	Section 951A(a) inclusion (see instructions)			
a a	Section 461(I) excess business loss adjustment			
р q	Taxable distributions from an ABLE account (see instructions) 8q			
ч r	Scholarship and fellowship grants not reported on Form W-2 8r			
s	Nontaxable amount of Medicaid waiver payments included on Form			
Ŭ	1040, line 1a or 1d			
t	Pension or annuity from a nonqualifed deferred compensation plan or			
-	a nongovernmental section 457 plan			
u	Wages earned while incarcerated			
z	Other income. List type and amount:			
	8z			
9	Total other income. Add lines 8a through 8z		9	
10	Combine lines 1 through 7 and 9. This is your additional income. Enter here and on	Form		
	1040, 1040-SR, or 1040-NR, line 8		10	-7,942.
For Pa	perwork Reduction Act Notice, see your tax return instructions.	Sc	hedul	e 1 (Form 1040) 2023

Par	t II Adjustments to Income			
11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basi			
	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			19a	
b	Recipient's SSN			
c	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:		20	
2 a	Jury duty pay (see instructions)			
b	Deductible expenses related to income reported on line 8I from the			
D	rental of personal property engaged in for profit			
-	Nontaxable amount of the value of Olympic and Paralympic medals		-	
С	and USOC prize money reported on line 8m			
h			-	
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		-	
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			
	from the IRS for information you provided that helped the IRS detect			
_	tax law violations		-	
j	Housing deduction from Form 2555			
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form			
	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			
	Form 1040, 1040-SR, or 1040-NR, line 10		26	
	BAA REV	02/05/24 PRO	Schedule 1 (F	orm 1040) 202

SCHEDULE NEC (Form 1040-NR)

Department of the Treasury

Internal Revenue Service

Tax on Income Not Effectively Connected With a U.S. Trade or Business

OMB No. 1545-0074

23

Attach to Form 1040-NR.

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

Name shown on Form 1040-NR

Attachment Sequence No. 7B

2

VARUN TEJA REDDY PALYAM

Your identifying number 659-38-7200

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

		Nature of Income	(a) 10%	(b) 15%	(c) 30%	(d) Other (specify)			
		Nature of Income		(a) 10%	(0) 15%	(c) 30%	%	%	
1	Dividends and divide	nd equivalents:							
а	Dividends paid by U.	S. corporations		1a					
b	Dividends paid by for	reign corporations		1b					
с	Dividend equivalent pa	ayments received with respect to section 871(m) tra	ansactions	1c					
2	Interest:								
а	Mortgage			2a					
b	Paid by foreign corpo	prations	[2b					
с	Other			2c					
3	Industrial royalties (pa	atents, trademarks, etc.)		3					
4	Motion picture or TV	copyright royalties		4					
5	Other royalties (copy	rights, recording, publishing, etc.)		5					
6	Real property income	e and natural resources royalties		6					
7	Pensions and annuiti	es		7					
8	Social security benef	its		8					
9		e 18 below		9					
10	Gambling—Resident: If zero or less, enter	s of Canada only. Enter net income in column (c). r -0	•						
а	Winnings								
b	Losses			10c					
11	Note: Enter winnings	s of countries other than Canada.		11					
12	Other (specify):								
				12					
13	0	12 in columns (a) through (d)	-	13					
14		ate of tax at top of each column		14					
15	Tax on income not ef	fectively connected with a U.S. trade or business						-NR, line 23a 15	
		Capital Gains and	Losses Fr	rom	Sales or Excha	inges of Proper	ty		
Enter only the capital gains and losses from property sales or exchanges that are from sources 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		16 (a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired mm/dd/yyyy		(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).
(Form 1 Donort	·								
exchan	property sales or ges that are effectively								
connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.		17 Add columns (f) and (g) of line 16					17		
		18 Capital gain. Combine columns (f) and (g	g) of line 17.	Ente	r the net gain her	e and on line 9 abo	ove. If a loss, ente	r-0 18	

S (F

	DULE OI 1040-NR)		ļ	OMB No. 1545-0074							
Department of the Treasury Internal Revenue Service		Go t	2023 Attachment Sequence No. 7C								
Name sh	nown on Form 1040	-NR		Your identify	ing number						
VARUN TEJA REDDY PALYAM				659-38-	9-38-7200						
Α			vere you a citizen or nation								
В	In what country	n what country did you claim residence for tax purposes during the tax year? <u>United</u> States									
С	•	Have you ever applied to be a green card holder (lawful permanent resident) of the United States?									
D	Were you ever:	. 🗌 Yes	🔀 No								
	A U.S. citizen?										
2.	-						. 🗌 Yes	🛛 No			
E	If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you. 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 yo	u entered and	left the United States durin								
			Canada or Mexico AND cor			_					
	check the box	for Canada or	r Mexico and skip to item I	⁴ <u></u>	🗌 Canada		<u>) </u>				
	Date entered		Date departed United Stat	ies Da	ate entered United State	s Date de	eparted Unite	d States			
	mm/c	ій/уу	mm/dd/yy		mm/dd/yy		mm/dd/yy				
н			vacation, nonworkdays, and			-	J:				
I	Did you file a U	.S. income tax	return for any prior year? .					🗌 No			
J	If "Yes," give the latest year and form number you filed: <u>1040NR</u> Are you filing a return for a trust?										
К	Did you receive total compensation of \$250,000 or more during the tax year?										
			ative method to determine					🗌 No			
L	Income Exempt From Tax-If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.										
1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty be amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.											
		(a) Cou	intry	(b) Tax treaty article	(c) Number of month claimed in prior tax ye		Amount of exe ie in current ta				
								,			
	(e) Total. Enter	this amount o	n Form 1040-NR, line 1k. D	bo not enter it anywhe	re else on line 1						
2.	• •		preign country on any of the				. 🗌 Yes	No			
3. Are you claiming treaty benefits pursuant to a Competent Authority determination?								🛛 No			
	If "Yes," attach	a copy of the (Competent Authority deterr	mination letter to your	return.						

Check the applicable box if: Μ

1. This is the first year you are making an election to treat income from real property located in the United States as effectively connected

2. You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions

BAA

For Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR.

REV 02/05/24 PRO Schedule OI (Form 1040-NR) 2023

SCHEDULE E		Supplemental Income and Loss								OMB No. 1545-0074			
(Form	1040)	(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)									20 7 2		
Department of the Treasury Attach to Form 1040,				, 1040-	SR, 1040-	NR, or							
					or instru	ructions and the latest information.					Attachment Sequence No. 13		
Name(s) shown on return								Your socia	cial security number				
VARUN TEJA REDDY PALYAM 659-38-										8-7200			
Part I Income or Loss From Rental Real Estate and Royalties													
Note: If you are in the business of renting personal property, use Schedule C. See instructions. If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.													
Α	A Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions												
	B If "Yes," did you or will you file required Form(s) 1099?												
	Physical address of each property (street, city, state, ZIP code) ALWAL ALWAL TELANGANA IN 500010												
 	ALWAL ALWA	AL IEL	ANGAN	A IN SUUUIU									
 С													
 1b	Type of Prope	rty 0	For or	ob rantal raal astata prop	ortu liot	had		Ea	ir Dontol	Daraan			
10	(from list below			ich rental real estate prope , report the number of fair					Days	I Personal Use Days		QJV	
A	3			nal use days. Check the Q			Α		365		0		
B				meet the requirements to			B						
С			qualifi	ed joint venture. See instru	uctions	5.	С						
Туре	of Property:	1							1				
1	Single Family R	esidence	9 3	Vacation/Short-Term Rer	ntal	5 Land	ł	7	Self-Rental				
2	Multi-Family Re	sidence	4	Commercial		6 Roya	alties	8	Other (descr	ibe)			
									Properti				
Incom	e.						A B					С	
3		4			3		450.					•	
4					4								
Expen					-								
5					5								
6				ns)	6								
7		-		· · · · · · · · · ·	7		8	50.					
8	Commissions				8								
9	Insurance				9								
10	-	-		ees	10								
11	•				11		5	92.					
12		-		ks, etc. (see instructions)	12								
13					13								
14	Repairs	14			75.								
15					15		1,8	96.					
16					16		2 0	. 7 0					
17 10					17		2,0	579.					
18 19	Other (list)	•		etion	18 19								
20				rough 19	20		8 3	92.					
21	•			nts) and/or 4 (royalties). If			0,5	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
21													
	result is a (loss), see instructions to find out if you must file Form 6198						-7,9	42.					
22	file Form 6198												
-	on Form 8582 (see instructions)						-7,94	12.)	()	()	
23a	Total of all amo	on line 3 for all rental prope			23a		450.		,				
b		on line 4 for all royalty prop			23b								
с													
d			on line 18 for all properties				23d						
е				on line 20 for all properties				23e	8	,392.			
24													
25	Losses. Add ro	yalty loss	ses from	line 21 and rental real estat	te losse	es from lir	ne 22. E	nter to	tal losses her	e 25	(7,942.)	

Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result 26 here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 For Paperwork Reduction Act Notice, see the separate instructions.

26

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-7,942.