## 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

Submission Identification Number (SID)			
Taxpayer's name	Social	security numl	ber
SAI BHASKAR KAMMA		2-90-483	
Spouse's name		e's social sec	
	023 (Enter year	you are au	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.		1.4	39,627.
1 Adjusted gross income			2,873.
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099			4,180.
4 Amount you want refunded to you			1,307.
5 Amount you owe			1,307.
Part II Taxpayer Declaration and Signature Authorization (Be sure you		-	our return)
Under penalties of perjury, I declare that I have examined a copy of the income tax return (original my knowledge and belief, it is true, correct, and complete. I further declare that the amounts is return (original or amended) I am now authorizing. I consent to allow my intermediate service protosend my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or refor any delay in processing the return or refund, and (c) the date of any refund. If applicable, I au Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution payment of my federal taxes owed on this return and/or a payment of estimated tax, and the fina authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent authorizes days prior to the payment (settlement) date. I also authorize the financial institutions in taxes to receive confidential information necessary to answer inquiries and resolve issues religionary in the contact the U.S. Treasury Financial for the income tax return (original or a Electronic Funds Withdrawal Consent.  Taxpayer's PIN: check one box only  I authorize  GLOBAL TAXES LLC  ERO firm name  signature on the income tax return (original or amended) I am now authorizing	or amended) I am n n Part I above are t vider, transmitter, or eason for rejection of thorize the U.S. Trea account indicated in ncial institution to de to terminate the accellation requests m volved in the process ated to the payment amended) I am now	ow authorizing the amounts of electronic resistance of the transmission and its on the tax preparation. The electronic properties of the entry athorization. If further account of the electric of the electronic	rg, and to the best of from the income tax turn originator (ERO) ssion, (b) the reason designated Financial paration software for to this account. This To revoke (cancel) a vived no later than 2 lectronic payment of cknowledge that the nd, if applicable, my
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 signature ► ### ###############################		e ERO mus	
On consider DINL about a mark and a			
Spouse's PIN: check one box only  I authorize to enter or the state of	ou alamanata may DIA		
ERO firm name	or generate my PIN		digits, but
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 amer if you are entering your own PIN <b>and</b> your return is filed using the Practition below.			
Spouse's signature ▶	Date ►		
Practitioner PIN Method Returns Only—cont	nue below		
Part III Certification and Authentication — Practitioner PIN Method Or	ly		
ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN		9 6 0 on't enter all ze	8 2 7 1 eros
I certify that the above numeric entry is my PIN, which is my signature for the electronic individ authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm the requirements of the Practitioner PIN method and <b>Pub. 1345</b> , Handbook for Authorized IRS <i>e-file</i> Fig. 1.	at I am submitting th	his return in a	accordance with the
ERO's signature ▶	Date ►		
ERO Must Retain This Form — See Instr			
Don't Submit This Form to the IRS Unless Requ	ested To Do So		

# Department of the Treasury-Internal Revenue Service U.S. Nonresident Alien Income Tax Return 2023 OMB No. 1545-0074

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

For the year Jan	ı. 1–C	ec. 31, 2023, or other tax year begin	ning	, 2023,	ending		, 2	20	See separate instructions.
Your first name	and r	middle initial	Last n	ame				Your iden	tifying number
								(see instru	
SAI BHASK	AR		KAMM	Αl				162-9	0-4836
Home address (	numl	per and street). If you have a P.O. bo	x, see ins	structions.			-		Apt. no.
5335 N MA	.CAR	THUR BLVD							1109
City, town, or po	ost of	ffice. If you have a foreign address, a	lso comp	olete spaces below.		S	tate	ZI	P code
IRVING						1	'X	7	5038
Foreign country	nam	e	Foreig	n province/state/county		F	oreign p	ostal code	
Filing	×	Single	arately (I	MFS) 🗌 Qualifyi	ng surviving s	spouse (Q	SS)	☐ Estat	e 🗌 Trust
Status	lf :	you checked the QSS box, enter the	child's n	ame if the qualifying pers	son is a child	but not yo	our depe	ndent:	
Check only one box.									
	Δta	ny time during 2023, did you: (a) rece	aive (as a	reward award or navm	ent for prope	rty or sen	rices): or	(h) call av	change or
Digital Assets		erwise dispose of a digital asset (or a							Yes No
Dependents							(4) Che	ck the box if	qualifies for (see inst.):
(see instructions):		(1) First name Last name	<u>,</u>	(2) Dependent's identifying number	(3) Relations	ehin to you	Child	tax credit	Credit for other dependents
		(1) First name Last name	7	lacitalying hambol	(o) Helations	silip to you			dependents
If more than four									
dependents, see instructions and									
check here									
Income	1a	Total amount from Form(s) W-2, bo	x 1 (see	instructions)				1a	47,000.
Effectively	b	Household employee wages not re	,	*				1b	·
Connected	С	Tip income not reported on line 1a	(see insti	ructions)				1c	
With U.S.	d	Medicaid waiver payments not repo	orted on	Form(s) W-2 (see instruc	tions)			1d	
Trade or	е	Taxable dependent care benefits fr	om Form	2441, line 26				1e	
Business	f	Employer-provided adoption benef	its from F	Form 8839, line 29 .				1f	
Attack	g	Wages from Form 8919, line 6 .						1g	
Attach Form(s) W-2,	h	Other earned income (see instruction	ons) .					1h	
1042-S,	i	Reserved for future use			<u>li</u>				
SSA-1042-S, RRB-1042-S,	j	Reserved for future use						1j	
and 8288-A here. Also	k	Total income exempt by a treaty from line 1(e)		,	item L, <b>1k</b>				
attach	z	Add lines 1a through 1h						1z	47,000.
Form(s) 1099-R if	2a	Tax-exempt interest 2	a l	<b>b</b> Tax	kable interest			2b	
tax was	За	Qualified dividends 3	a	<b>b</b> Ord	dinary divider	nds		3b	
withheld.	4a	IRA distributions 4	а	<b>b</b> Tax	kable amount	:		4b	
If you did not	5a	Pensions and annuities 5	ia	<b>b</b> Tax	kable 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							-7,373.
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and		-					39,627.
,	10 Adjustments to income from Schedule 1 (Form 1040), line 26. These are your total adjustments to income								
	11	Subtract line 10 from line 9. This is	your <b>adj</b>	usted gross income				11	39 <b>,</b> 627.
	12	Itemized deductions (from Sched deduction (see instructions)							13,850.
	13a	Qualified business income deductions			1			12	
	b	Exemptions for estates and trusts of							
	c	Add lines 13a and 13b	• •	,		-		13c	
	14								13,850.
	15	Subtract line 1/1 from line 11. If zero						15	25 777

Form 1040-NR (	2023)										Page <b>2</b>
Tax and	16	Tax (see instructions). Check if ar	ny from For	rm(s): <b>1</b> 88	314 <b>2</b>	4972	2 <b>3</b>			16	2,873.
Credits	17	Amount from Schedule 2 (Form	1040), line	3						17	0.
	18	Add lines 16 and 17								18	2,873.
	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	2 <b>,</b> 873.
	23a	Tax on income not effectively co Schedule NEC (Form 1040-NR),					23a				
	b	Other taxes, including self-empl	•	•	•	,.	23b				
	С	Transportation tax (see instruction	ons)				23c				
	d	Add lines 23a through 23c								23d	
	24	Add lines 22 and 23d. This is yo	ur <b>total ta</b> :	<b>x</b>						24	2,873.
<b>Payments</b>	25	Federal income tax withheld from	m:								
-	а	Form(s) W-2					25a		4,180.		
	b	Form(s) 1099					25b				
	С	Other forms (see instructions)					25c				
	d	Add lines 25a through 25c								25d	4,180.
	е	Form(s) 8805								25e	
	f	Form(s) 8288-A								25f	
	g	Form(s) 1042-S								25g	
	26	2023 estimated tax payments ar	nd amount	applied from 20	22 return .					26	
	27	Reserved for future use					27				
	28	Additional child tax credit from S	Schedule 8	8812 (Form 1040	)		28				
	29	Credit for amount paid with Form					29				
	30	Reserved for future use					30				
	31	Amount from Schedule 3 (Form	,.				31				
	32	Add lines 28, 29, and 31. These								32	
	33	Add lines 25d, 25e, 25f, 25g, 26								33	4,180.
Refund	34	If line 33 is more than line 24, su					-	=		34	1,307.
	35a	Amount of line 34 you want <b>refu</b>								35a	1,307.
Direct deposit? See instructions.	b	Routing number 1 1 1 (			<b>c</b> Type	): <b>X</b>	Check	ing _	Savings		
coc mondonono.	d	Account number 4 8 8 1									
	е	If you want your refund check m									
	00	enter it here.								-	
A	36	Amount of line 34 you want app					36				
Amount	37	Subtract line 33 from line 24. Th For details on how to pay, go to		-		rtione				37	
You Owe	38	Estimated tax penalty (see instru	_	-			38			31	
Third		u want to allow another person to				e instru			es. Compl	ete he	low. 🗵 No
Party	Desig	•	discuss t	Phone		o in loti de	J.10110.		nal identifi		
Designee	name			no.					er (PIN)	CallOII	
	Under	penalties of perjury, I declare that I ha they are true, correct, and complete. [		d this return and a				statement	s, and to th		
Sign	Your	signature		Date	Your occi	upation			If the	e IRS s	ent you an Identity
Here						•					PIN, enter it here
					SOFTWA	ARE E	NGIN	EER	(see	inst.)	
	Phone			Email address			<b>.</b>		DT''		
Paid	Prepa	rer's name		's signature			Date	- 1-	PTIN		Check if:
Preparer		PRIYA RAM SAGAR GUPTA TALLAM	SYAM PR	IYA RAM SAGAI	R GUPTA T	'ALLAM	02/0	9/2024	P02082		Self-employed
Use Only			LLC						Phone n		78) 965-9522
	Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816 Firm's EIN 84-317								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

SAI BHASKAR

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

KAMMA

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

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

	Sequence No. <b>01</b>
Your soc	ial security number
162-90	-4836

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. Atta	ich Schedule E .	5	-7,373.
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	-7 <b>,</b> 373.

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

Par	II Adjustments to Income				
11	Educator expenses			11	
12	Certain business expenses of reservists, performing artists, and fee	-basis	government		
	officials. Attach Form 2106			12	
13	Health savings account deduction. Attach Form 8889			13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903			14	
15	Deductible part of self-employment tax. Attach Schedule SE			15	
16	Self-employed SEP, SIMPLE, and qualified plans			16	
17	Self-employed health insurance deduction			17	
18	Penalty on early withdrawal of savings			18	
19a	Alimony paid			19a	
b	Recipient's SSN				
С	Date of original divorce or separation agreement (see instructions):				
20	IRA deduction			20	
21	Student loan interest deduction			21	
22	Reserved for future use			22	
23	Archer MSA deduction			23	
24	Other adjustments:				
а	Jury duty pay (see instructions)	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		24z		-	
25	Total other adjustments. Add lines 24a through 24z			25	
26	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b>	e. Enter	nere and on		
	Form 1040, 1040-SR, or 1040-NR, line 10			26	
	BAA	REV 02/	05/24 PRO	Schedu	le 1 (Form 1040) 2023

#### **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. Sequence No. 7B

Name shown on Form 1040-NR Your identifying number SAI BHASKAR KAMMA 162-90-4836 Enter **amount of income** under the appropriate rate of tax. See instructions.

Nature of Income			(a) 10%	<b>(b)</b> 15%	(c) 30%	(d) Other (specify)		
	Nature of Income		(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	Winnings							
b	Losses	10c						
11	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 colur					-NR, line 23a <b>15</b>		
	Capital Gains and Losses	From	Sales or Excha	nges of Proper	ty			
losses t	nly the capital gains and from property sales or ges that are from sources he United States and not (a) Kind of property and description (if necessary, attach statement of descriptive details not shown below) (b) Date acc mm/dd/yr		(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. ss. 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	, and the second							
exchan	property sales or ges that are effectively							
	18 Capital gain. Combine columns (f) and (g) of line 1	7. Ent	er the net gain here	e and on line 9 abo	ove. If a loss, ente	er-0 <b>18</b>		

## 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

Name sl	nown on Form 1040-NR				Your identifying I	number						
SAI	BHASKAR KAMMA				162-90-48	36						
Α	Of what country or countries were you a citizen or national during the tax year? INDIA											
В	In what country did you claim	residence for tax purpose	s during the tax year?	? United States								
С	Have you ever applied to be a											
D	Were you ever:											
1.	A U.S. citizen?					☐ Yes						
2.	A green card holder (lawful per	rmanent resident) of the Ur	nited States?			☐ Yes  ☐ No						
	If you answer "Yes" to (1) or (2	), see Pub. 519, chapter 4,	for expatriation rules	that apply to you.								
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											
F	Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?											
G	List all dates you entered and	left the United States durin	g 2023. See instruction	ons.								
	Note: If you're a resident of C				ent intervals,							
	check the box for Canada or	Mexico and skip to item I	<u>1 .</u> <u></u>	🗌 Canada	Mexico							
	Date entered United States	Date departed United Stat	es Da	ate entered United State		ted United States						
	mm/dd/yy	mm/dd/yy		mm/dd/yy	m	m/dd/yy						
Н	Give number of days (including											
	2021	, 2022	, and 20	365	··							
ı	Did you file a U.S. income tax If "Yes," give the latest year ar					⊠ Yes □ No						
J	Are you filing a return for a trus					☐ Yes        X No						
U	If "Yes," did the trust have a l					_ res Z No						
	U.S. person, or receive a contr					☐ Yes ☐ No						
K	Did you receive total compens					☐ Yes      No						
	If "Yes," did you use an alterna		-			☐ Yes ☐ No						
L	Income Exempt From Tax-If											
	complete (1) through (3) below				•	3						
1.	Enter the name of the country,				claimed the trea	aty benefit, and the						
	amount of exempt income in th	e columns below. Attach Fo	orm 8833 if required. S	See instructions.								
	(a) Cou	ntry	(b) Tax treaty article	(c) Number of month	ns (d) Amo	ount of exempt						
				claimed in prior tax ye	ars income in	current tax year						
	(-) T-1-1 F-1-1 (-)	- F 4040 ND II - 41 - 5	<u> </u>									
_	(e) Total. Enter this amount of		-			□ Vos □ N-						
	Were you subject to tax in a fo											
ა.	Are you claiming treaty benefit		•			∐ Yes ⊠ No						
М	If "Yes," attach a copy of the C Check the applicable box if:	competent Authority deterr	imation letter to your	iciaiii.								
	This is the first year you are many	aking an election to treat in	come from real prope	erty located in the Unit	ed States as effe	ectively connected						
1.	with a U.S. trade or business t											
2.	You have made an election in	, ,										
	States as effectively connected											

#### **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,

Attachment Sequence No. 13

Your social security number

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.

162-90-4836 SAI BHASKAR KAMMA 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. Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions . . . . . 1a Physical address of each property (street, city, state, ZIP code) WEST GODAVARI DENDLURU MANDALAM ANDHRA PRADESH IN 534450 Α В C 1b Type of Property **Fair Rental Personal Use** For each rental real estate property listed QJV (from list below) above, report the number of fair rental and Davs **Davs** personal use days. Check the QJV box only Α Α 365 0 if you meet the requirements to file as a В В qualified joint venture. See instructions. С C Type of Property: 3 Vacation/Short-Term Rental 1 Single Family Residence 5 Land 7 Self-Rental 8 Other (describe) 2 Multi-Family Residence 4 Commercial 6 Royalties **Properties:** Α В C Income: 3 Rents received . 3 524. 4 4 Royalties received . **Expenses:** 5 5 Advertising 6 Auto and travel (see instructions) 6 7 Cleaning and maintenance. 7 1,399. 8 Commissions 8 9 9 Insurance . . . 10 10 Legal and other professional fees 11 Management fees . . . . . . . . . . 11 1,498. 12 Mortgage interest paid to banks, etc. (see instructions) 12 13 13 14 1,588. 14 Repairs . . . . 15 Supplies 15 1,889. 16 16 Taxes 17 Utilities . . . . . . . 17 1,523. 18 18 Depreciation expense or depletion . . . . . . 19 19 Other (list) 20 20 7,897. Total expenses. Add lines 5 through 19 . . . . . 21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 . . . . . . . . . . . . . . . . . 21 -7,373. 22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) . . . . . . . -7,373.) 524. 23a Total of all amounts reported on line 3 for all rental properties 23a Total of all amounts reported on line 4 for all royalty properties 23b Total of all amounts reported on line 12 for all properties 23c 23d Total of all amounts reported on line 18 for all properties 7,897. Total of all amounts reported on line 20 for all properties 23e 24 Income. Add positive amounts shown on line 21. Do not include any losses 24 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here 25 7,373. 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 **-7,**373. 26