Form **8879**

(Rev. January 2021)

Department of the Treasury Internal Revenue Service

IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.

► Go to www.irs.gov/Form8879 for the latest information.

OMB No. 1545-0074

Subm	nission Identification Number (SID)					
Taxpay	yer's name	Social securit	y number			
MAN	NASA SRUNGAVARAPU	153-85-	153-85-5285			
	e's name	Spouse's soc	s social security number			
Par	Tax Return Information — Tax Year Ending December 31, 2023 (Ente	⊥ er year you a	e authorizin	ıg.)		
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 3	36,784.		
2	Total tax		2	2,531.		
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099		3	3,255.		
4	Amount you want refunded to you		4	724.		
5	Amount you owe		5			
Par	Taxpayer Declaration and Signature Authorization (Be sure you get and	keep a cop	y of your re	turn)		
return to sen for an Agent payme author payme busine taxes person	nowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I about (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmound my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejective decision of the interval of the date of any refund. If applicable, I authorize the U to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account incent of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institutivity rization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminatent, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation recessed days prior to the payment (settlement) date. I also authorize the financial institutions involved in the to receive confidential information necessary to answer inquiries and resolve issues related to the nal identification number (PIN) below is my signature for the income tax return (original or amended) I a onic Funds Withdrawal Consent.	nitter, or electro- iection of the tr J.S. Treasury ardicated in the ta- ion to debit the ee the authoriza- quests must be e processing of payment. I furt	nic return original return original return original return to the sentry to this entry to the received no lethe electronic recknowled	nator (ERO) the reason ed Financial software for count. This e (cancel) a later than 2 payment of lge that the		
	ayer's PIN: check one box only					
	▼ I authorize GLOBAL TAXES LLC to enter or generate	my PIN 5	5 2 8 5	as my		
_	ERO firm name signature on the income tax return (original or amended) I am now authorizing.	ř Ent	er five digits, bu i't enter all zero	ıt ´		
	I will enter my PIN as my signature on the income tax return (original or amended) I am if you are entering your own PIN and your return is filed using the Practitioner PIN metholow.					
Your	signature ▶ Date ▶					
Snou	ise's PIN: check one box only					
Spou		my DIN] m./		
L	I authorize to enter or generate to enter or generate	_	er five digits, bu	as my		
	signature on the income tax return (original or amended) I am now authorizing.		't enter all zero			
	I will enter my PIN as my signature on the income tax return (original or amended) I am if you are entering your own PIN and your return is filed using the Practitioner PIN methodow.					
Spou	se's signature ▶ Date ▶					
	Practitioner PIN Method Returns Only—continue below	/				
Part	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 2		6 0 8 2 er all zeros	7 1		
autho	fy that the above numeric entry is my PIN, which is my signature for the electronic individual income trized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am subrements of the Practitioner PIN method and Pub. 1345 , Handbook for Authorized IRS e-file Providers of I	nitting this retu	rn in accordan	ce with the		
EDO,	s signature ▶ Date ▶					
ERU	s signature ► Date ► ERO Must Retain This Form — See Instructions					
	LIO IVIUSI NEIGIII IIIIS FUITII — SEE IIISI(IUCIIOIIS					

Don't Submit This Form to the IRS Unless Requested To Do So

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

£1040		artment of the Treasury—Internal Revenue Serv. S. Individual Income Tax		urn	202	3	OMB No. 1545	-0074	IRS Use	Only-	-Do not w	rite or sta	aple in this space.
For the year Ja	n. 1–De	c. 31, 2023, or other tax year beginning			, 2023, end	ling			, 20	Ť	See se	oarate	instructions.
Your first name	e and m	niddle initial	Last na	me							Your so	cial sec	curity number
MANASA			SRUN	IGAVAR	RAPU.						153	85	5285
	spouse'	s first name and middle initial	Last na									•	l security numbe
													<u> </u>
	•	er and street). If you have a P.O. box, see	instruction	ons.					Apt. no.				ection Campaigr
2920 HU		BLVD ice. If you have a foreign address, also co		naaaa hal	la	Sta	.	ZIP c	205				ou, or your jointly, want \$3
•		ice. If you have a foreight address, also co	inpiete s	paces bei	iow.						to go to	this fu	nd. Checking a
THE COL				Foreign nr	rovince/state/	TX		750	n postal c	nada			not change
r oreign count	y mame	•	'	i oreigii pi	Ovirice/State/	Couri	ıy	ı oreiç	jii postai c	,oue	your tax	Y	
Filing Status	s 🗵	Single					Head of h	ouseh	old (HOI	<u>-</u> -			
Check only		Married filing jointly (even if only o	ne had i	ncome)									
one box.		Married filing separately (MFS)					☐ Qualifying	survi	ing spo	use (0	QSS)		
	lf y	you checked the MFS box, enter the	name c	of your sp	oouse. If you	u che	ecked the HOH	or Q	SS box,	enter	the chi	ld's na	ıme if the
	qι	ualifying person is a child but not you	ır deper	ndent:									
Digital	At a	ny time during 2023, did you: (a) rec	eive (as	a reward	d, award, or	payn	nent for prope	rty or	services); or ((b) sell,		
Assets	excl	nange, or otherwise dispose of a dig	ital asse	et (or a fir	nancial inter	est ir	n a digital asse	et)? (Se	ee instru	ction	s.)		es 🗵 No
Standard	Son	neone can claim: 🗌 You as a de	pendent	t 🗌	Your spous	e as	a dependent						
Deduction		Spouse itemizes on a separate retur	n or you	were a	dual-status	alien							
Age/Blindnes	s You	: Were born before January 2, 1	959	Are bl	ind Sp	ouse	: Was bo	rn befo	ore Janua	ary 2	, 1959		s blind
Dependent	s (see	s (see instructions):		(2) Social security (3) Relationship		nip (4) Check t	he bo	x if quali	fies for	(see instructions)		
If more	(1) First name Last name				number		to you		Child tax cr		edit	Credit fo	or other dependents
than four													
dependents, see instruction													
and check													
here													
Income	1a	Total amount from Form(s) W-2, b	•		,						1a		44,959.
Attach Form(s)	b	Household employee wages not re			. ,						1b	-	
W-2 here. Also	С	Tip income not reported on line 1a	•		•						1c		
attach Forms W-2G and	d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)							1d				
1099-R if tax	е		table dependent care benefits from Form 2441, line 26						1e				
was withheld.	f	. ,	loyer-provided adoption benefits from Form 8839, line 29						1f				
If you did not get a Form	g	Wages from Form 8919, line 6 .									1g		
W-2, see	h	Other earned income (see instruct	,					· ·			1h	-	0.
instructions.	i	Nontaxable combat pay election (see instr	ructions)			<u>1</u> i						44 050
	<u>z</u>	Add lines 1a through 1h			· · ·						1z		44,959.
Attach Sch. B	2a	· –	2a				axable interes				2b		
if required.	3a_	· '	3a				ordinary divide						
Standard	4a	-	4a				axable amoun						
Deduction for—	5a		5a				axable amoun						
Single or Married filing	6a	,	6a				axable amoun	t		٠ _	6b		
separately,	C	If you elect to use the lump-sum e				`	,						0 0 0 0
\$13,850 Married filing	7	Capital gain or (loss). Attach Sche								. L	7		-3,000.
jointly or Qualifying	8	Additional income from Schedule	•								8		-5 , 175.
surviving spouse,	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7		-							9		36,784.
\$27,700 • Head of	10	Adjustments to income from Sche									10		
household, \$20,800	11	Subtract line 10 from line 9. This is	•	-	-						11		36,784.
If you checked	12	Standard deduction or itemized									12		13,850.
any box under Standard	13	Qualified business income deduct									13		
Deduction, see instructions.	14	Add lines 12 and 13									14		13,850.
	15	Subtract line 1/1 tram line 11 If zon	ro or loc	contor	II Ibic ic v	1011F #	ravabla incom	•			45	1	// U3/

Form 1040 (202	3)								Page 2	
Tax and	16	Tax (see instructions). Check	if any from Form	(s): 1 881	4 2 🗌 4972	3 🗌		16	2,531.	
Credits	17	Amount from Schedule 2, line						17		
	18	Add lines 16 and 17						18	2,531.	
	19	Child tax credit or credit for o	other dependent	ts from Sched	ule 8812			19		
	20	Amount from Schedule 3, line	e8					20		
	21	·						21		
	22	Subtract line 21 from line 18.						22	2,531.	
	23	Other taxes, including self-er	mployment tax,	from Schedule	e 2, line 21			23	0.	
	24	Add lines 22 and 23. This is y			•			24	2,531.	
Payments	25	Federal income tax withheld							,	
,	а	Form(s) W-2				25a 3	,255.			
	b	Form(s) 1099				25b				
	С	Other forms (see instructions	s)			25c				
	d	Add lines 25a through 25c	·					25d	3,255.	
If you have a	26	2023 estimated tax payment	s and amount a	pplied from 20)22 return			26		
qualifying child,	27	Earned income credit (EIC)			No .	27				
attach Sch. EIC.	28	Additional child tax credit fron	n Schedule 8812			28				
	29	American opportunity credit	from Form 8863	3, line 8		29				
	30	Reserved for future use				30				
	31	Amount from Schedule 3, line	e 15			31				
	32	Add lines 27, 28, 29, and 31.				ındable credits		32		
	33	Add lines 25d, 26, and 32. The						33	3,255.	
Refund	34	If line 33 is more than line 24	, subtract line 2	4 from line 33.	This is the amou	nt you overpaid		34	724.	
	35a	Amount of line 34 you want r	efunded to you	ı. If Form 8888	is attached, chec	ck here		35a	724.	
Direct deposit?	b	Routing number 2 7 1				_	Savings			
See instructions	d	Account number 1 6 8			4 9 6 7		•			
	36	Amount of line 34 you want a	pplied to your	2024 estimate	ed 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						37		
	38	Estimated tax penalty (see in	structions) .			38				
Third Party		you want to allow another structions	•				manlata l	بيرمامير	X No	
Designee		structions		Phone			onal identi		△ NO	
		me		no.			ora (PIN)	lication		
Sign		der penalties of perjury, I declare thilef, they are true, correct, and comp								
Here	Yo	ur signature		Date	Your occupation		If the	e IRS se	nt you an Identity	
		C			·				IN, enter it here	
Joint return?				SOFTWARE ENGINEER				inst.)		
See instructions. Keep a copy for your records.	opodoo o dignataro: ir a joint rotarn, both maot dign.			Date	i lo			the IRS sent your spouse an entity Protection PIN, enter it here ee inst.)		
	Ph	one no. (913) 562-8558	3	Email address	SRUNGAVARAPUM	MANASA@GMAIL.CO)M			
Doid	Pre	eparer's name	Preparer's signat	ure		Date	PTIN		Check if:	
Paid	_SYA	M PRIYA RAM SAGAR GUPTA	SYAM PRIY	A RAM SAC	GAR GUPTA	04/16/2024	P0208	2703	Self-employed	
Preparer	Fin	m's name GLOBAL TAX	KES LLC				Phor	ne no.	(678) 965-9522	
Use Only	Fin	m's address 245 ROONEY	CT E BRU	NSWICK N	J 08816		Firm	's EIN	84-3171965	
Go to www irs o	ov/Form	n1040 for instructions and the lates	st information.		DAA	DEV 02/07/24 DDO			Form 1040 (2023)	

SCHEDULE 1 (Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2023

Attachment
Seguence No. 01

Department of the Treasury Internal Revenue Service

MANASA SRUNGAVARAPU

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

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

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

	Sequence No. 01
Your soci	ial security number
152_05	_5205

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	ach Schedule E .	5	-5,175.
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		
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 (4	
t	Pension or annuity from a nonqualifed deferred compensation plan or	01		
	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	
9 10	Combine lines 1 through 7 and 9. This is your additional income . Enter		9	
.0	1040, 1040-SR, or 1040-NR, line 8	noie and on Folli	10	-5 , 175.
			1 10	

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 governr	nent		
	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		9a	
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)			
b	Deductible expenses related to income reported on line 8I from the			
	rental of personal property engaged in for profit			
С	Nontaxable amount of the value of Olympic and Paralympic medals			
	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			
_	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 here and			
	Form 1040, 1040-SR, or 1040-NR, line 10	:	26	

SCHEDULE D (Form 1040)

Department of the Treasury

Internal Revenue Service

Capital Gains and Losses

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

Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10. Go to www.irs.gov/ScheduleD for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment Sequence No. **12**

	NASA SRUNGAVARAPU			153-	-85 -	5285
	you dispose of any investment(s) in a qualified opportunity	fund during the ta	x vear?			
	es," attach Form 8949 and see its instructions for additiona					
Pa	Tt I Short-Term Capital Gains and Losses—Ge	nerally Assets I	Held One Year	or Less (se	e ins	tructions)
lines This	instructions for how to figure the amounts to enter on the below. form may be easier to complete if you round off cents to e dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustmen to gain or loss Form(s) 8949, line 2, colum	from Part I,	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
	Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .					
	Totals for all transactions reported on Form(s) 8949 with Box A checked					
	Totals for all transactions reported on Form(s) 8949 with Box B checked					
3	Totals for all transactions reported on Form(s) 8949 with Box C checked					
	Short-term gain from Form 6252 and short-term gain or (le	-			4	
5	Net short-term gain or (loss) from partnerships, Schedule(s) K-1	-		usts from	5	
6	Short-term capital loss carryover. Enter the amount, if an Worksheet in the instructions	y, from line 8 of y	our Capital Loss	Carryover	6	(6 , 222.)
7	Net short-term capital gain or (loss). Combine lines 1a term capital gains or losses, go to Part II below. Otherwise			e any long-	7	-6,222.
Pai	t II Long-Term Capital Gains and Losses—Ger	nerally Assets F	leld More Than	One Year	(see i	nstructions)
lines This	instructions for how to figure the amounts to enter on the below. form may be easier to complete if you round off cents to e dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustmen to gain or loss Form(s) 8949, f line 2, column	from Part II,	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a	Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.					
8b	Totals for all transactions reported on Form(s) 8949 with Box D checked					
9	Totals for all transactions reported on Form(s) 8949 with Box E checked					
10	Totals for all transactions reported on Form(s) 8949 with Box F checked					
11	Gain from Form 4797, Part I; long-term gain from Forms from Forms 4684, 6781, and 8824				11	
12	Net long-term gain or (loss) from partnerships, S corporat	ions, estates, and	trusts from Scheo		12	
13					13	
14	Long-term capital loss carryover. Enter the amount, if any Worksheet in the instructions	, from line 13 of y	-	Carryover	14	(
15	Net long-term capital gain or (loss). Combine lines 8a	through 14 in co	lumn (h). Then, go	to Part III		

Schedule D (Form 1040) 2023 Page 2

Part III **Summary** -6,222. 16 Combine lines 7 and 15 and enter the result 16 • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 17 Are lines 15 and 16 both gains? ☐ **Yes.** Go to line 18. No. Skip lines 18 through 21, and go to line 22. 18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the 18 19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet . 19 20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below. If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: 21 • The loss on line 16; or 21 3,000.) • (\$3,000), or if married filing separately, (\$1,500) **Note:** When figuring which amount is smaller, treat both amounts as positive numbers. Do you have gualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? 22 ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.

SCHEDULE E (Form 1040)

Department of the Treasury

Internal Revenue Service

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

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

Sequence No. 13

OMB No. 1545-0074

Name(s) shown on return Your social security number MANASA SRUNGAVARAPU 153-85-5285 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) REDDY COLONY HYDERABAD TELANGANA IN 508207 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 . 3 430. 4 4 Royalties received . **Expenses:** 5 5 Advertising 6 Auto and travel (see instructions) 6 7 Cleaning and maintenance . . . 7 650. 8 Commissions 8 9 9 Insurance . . . 10 10 Legal and other professional fees 11 Management fees 11 12 Mortgage interest paid to banks, etc. (see instructions) 12 13 13 14 1,230. 14 Repairs 1,500. 15 Supplies 15 16 16 Taxes 17 Utilities 17 2,225. 18 18 Depreciation expense or depletion Other (list) 19 19 20 20 Total expenses. Add lines 5 through 19 5,605. 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 -5,175. 22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) 5,175.) 430. 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 5,605. 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 5,175. Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result 26

-5,175.

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