# 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

	5.00.00							
Submis	sion Identification Number (SID)							
Taxpayer'	s name	Social securit	y numb	er				
DHRU	VAK PARIKH	871-37	-1658	3				
Spouse's	name	Spouse's soc	ial secu	rity numbe	r			
Part I	Tax Return Information — Tax Year Ending December 31, 2023 (E	ecember 31, 2023 (Enter year you are authorizing.)						
,	hole dollars only on lines 1 through 5.	iller year you a	ie aut	nonzing	·)			
	orm 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.							
	Adjusted gross income		<b>1</b> 1	29	,837.			
	Fotal tax		2		,697.			
	Federal income tax withheld from Form(s) W-2 and Form(s) 1099		3		,110.			
	Amount you want refunded to you		4		,413.			
	Amount you owe		5		,,113.			
Part II		nd keep a cop	y of y	our retu	ırn)			
my know return (or to send if for any of Agent to payment authoriza payment business taxes to personal	enalties of perjury, I declare that I have examined a copy of the income tax return (original or amer viedge and belief, it is true, correct, and complete. I further declare that the amounts in Part I riginal or amended) I am now authorizing. I consent to allow my intermediate service provider, tramy return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason fo lelay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution accounts 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 terms, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellations adays prior to the payment (settlement) date. I also authorize the financial institutions involved in receive confidential information necessary to answer inquiries and resolve issues related to to identification number (PIN) below is my signature for the income tax return (original or amended to Funds Withdrawal Consent.	above are the amount namitter, or electron rejection of the trace U.S. Treasury at indicated in the trace the authorizar requests must be the processing of the payment. I further the authority is the processing of the payment. I further requests must be the processing of the payment. I further requests must be the processing of the payment. I further requests must be the processing of the payment.	ounts from the counts of the counts of the country the	rom the in urn origina sion, (b) the designated aration so to this accorder or revoke of yed no late ectronic parknowledge	come tax ator (ERO) ne reason Financial ftware for ount. This (cancel) a er than 2 ayment of e that the			
	er's PIN: check one box only							
×	I authorize GLOBAL TAXES LLC to enter or gener	ate my PIN	1 6	5   5   8	as my			
	ERO firm name signature on the income tax return (original or amended) I am now authorizing.	En		digits, but r all zeros	G.G,			
	I will enter my PIN as my signature on the income tax return (original or amended) I a if you are entering your own PIN <b>and</b> your return is filed using the Practitioner PIN n below.							
Your sig	gnature > Date	<b>-</b>						
Snouse	e's PIN: check one box only							
	I authorize to enter or gener	ate my DIN			as my			
	ERO firm name	,	ter five	digits, but	as my			
	signature on the income tax return (original or amended) I am now authorizing.			r all zeros				
	I will enter my PIN as my signature on the income tax return (original or amended) I a if you are entering your own PIN <b>and</b> your return is filed using the Practitioner PIN n below.							
Spouse	's signature ▶ Date	•						
	Practitioner PIN Method Returns Only—continue be	low						
Part II	Certification and Authentication — Practitioner PIN Method Only							
ERO's l	<b>EFIN/PIN.</b> Enter your six-digit EFIN followed by your five-digit self-selected PIN.	2 2 4 9 Don't ent	6 0 er all ze	8 2 7 ros	7 1			
authorize	that the above numeric entry is my PIN, which is my signature for the electronic individual incored to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am sents of the Practitioner PIN method and <b>Pub. 1345</b> , Handbook for Authorized IRS <i>e-file</i> Providers	ubmitting this retu	ırn in a	.ccordance				
ERO's	signature Date	<u> </u>						
	ERO Must Retain This Form — See Instruction							
	Don't Submit This Form to the IRS Unless Requested	10 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. 1-Dec. 31, 2023, or other tax year beginning, 2023, ending, 20 _					20		See separate instructions.				
Your first name	and r	niddle initial	Last name Y						Your identifying number		
									ons)		
DHRUVAK									1658		
		er and street). If you have a P.O. box	, see ins	tructions.					Apt. no.		
1053 E MA									307		
• • •		fice. If you have a foreign address, als	so comp	lete spaces below.		State		ZIP c			
VALLEY CI						ND Familian		580	72		
Foreign country	nam	•	Foreigr	n province/state/county		Foreign p	ostai co	ae			
Filin a											
Filing Status	X	Single	arately (N	MFS) 🗌 Qualifyir	ng surviving spouse (	(QSS)	☐ Es	tate	☐ Trust		
Check only	lf y	ou checked the QSS box, enter the o	child's na	ame if the qualifying pers	on is a child but not	your depe	endent:				
one box.											
Digital Assets	At a	ny time during 2023, did you: (a) recei	ve (as a	reward, award, or payme	ent for property or se	ervices); o	r (b) sell,	excha	ange, or		
g		rwise dispose of a digital asset (or a f							Yes 🛛 No		
Dependents						(4) Ch	eck the bo	x if qua	alifies for (see inst.):		
(see instructions):		(1) First name Last name		(2) Dependent's identifying number	(3) Relationship to vo	Chil	d tax cred	it	Credit for other		
		(1) First name Last name		identifying number	(3) Relationship to you				dependents		
If more than four							$\overline{\Box}$				
dependents, see instructions and							$\overline{\Box}$				
check here											
Income	1a	Total amount from Form(s) W-2, box	1 (see i	nstructions)			. 1a	Ι'	33,727.		
Effectively	b	Household employee wages not rep	orted on	Form(s) W-2			. 1b				
Connected c Tip income not reported on line 1a (see instructions)						. 1c					
With U.S.	· · · · · · · · · · · · · · · · · · ·										
Trade or	е	Taxable dependent care benefits fro	m Form	2441, line 26			. 1e				
Business	f Employer-provided adoption benefits from Form 8839, line 29										
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									
SSA-1042-S, RRB-1042-S,	J	Reserved for future use			1 1		. <u>1j</u>				
and 8288-A	k	Total income exempt by a treaty from									
here. Also attach	z	line 1(e)			1k		. 1z		33,727.		
Form(s)	2a	Tax-exempt interest 2a	1		able interest		. 12 . 2b		33,727.		
1099-R if tax was	3a	Qualified dividends 3a	_		linary dividends .		. 3b				
withheld.	4a	IRA distributions 4a			able amount						
If you did not	5a	Pensions and annuities 5a	_		able amount						
get a Form	6	Reserved for future use					. 6				
W-2, see instructions.	7	Capital gain or (loss). Attach Schedu	ıle D (Fo	rm 1040) if required. If no	ot required, check he	ere [	7				
	8	Additional income from Schedule 1	(Form 10	040), line 10			. 8		-3,890.		
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8	3. This is	your total effectively c	onnected income		. 9		29,837.		
	10	Adjustments to income from Sched <b>income</b>	•	, ·	,						
	11	Subtract line 10 from line 9. This is y							29,837.		
	12	Itemized deductions (from Schedu									
deduction (see instructions)								13,850.			
•	13a	Qualified business income deduction	n from F	orm 8995 or Form 8995-	A . <b>13a</b>						
	b	Exemptions for estates and trusts or									
	С	Add lines 13a and 13b						:			
	14								13,850.		
	15	Subtract line 14 from line 11. If zero	or less,	enter -0 This is your <b>ta</b> :	kable income .		. 15		15,987.		

Form 1040-NR (	2023)								Page <b>2</b>
Tax and	16	Tax (see instructions). Check if ar	y from Foi	rm(s): <b>1</b>	314 <b>2</b> 49	72 <b>3</b> 🗌		16	1,697.
Credits	17	Amount from Schedule 2 (Form	1040), line	3				17	0.
	18	Add lines 16 and 17						18	1,697.
	19	Child tax credit or credit for other	19						
	20	Amount from Schedule 3 (Form	20						
	21	Add lines 19 and 20						21	
	22	Subtract line 21 from line 18. If z	ero or less	s, enter -0				22	1,697.
	23a	Tax on income not effectively co Schedule NEC (Form 1040-NR),				23a			
	b	Other taxes, including self-empl line 21	-		,	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	1,697.
<b>Payments</b>	25	Federal income tax withheld from	n:						
-	а	Form(s) W-2				25a	5,110	_	
	b	Form(s) 1099				25b			
	С	Other forms (see instructions) .				25c			
	d	Add lines 25a through 25c						25d	5,110.
	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	<u> </u>		26	
	27	Reserved for future use				27			
	28	Additional child tax credit from S	Schedule 8	812 (Form 1040	)	28			
	29	Credit for amount paid with Forn	n 1040-C			29			
	30	Reserved for future use				30			
	31	Amount from Schedule 3 (Form	,.			31			
	32	Add lines 28, 29, and 31. These	are your <b>t</b> o	otal other paym	ents and refund	able credits		32	
	33	Add lines 25d, 25e, 25f, 25g, 26	, and 32. T	hese are your to	otal payments			33	5,110.
Refund	34	If line 33 is more than line 24, su				•		34	3,413.
	35a							35a	3,413.
Direct deposit?	b	Routing number 2 6 7 0		<b>c</b> Type:	Checking				
See instructions.	d	Account number 7 6 8 2 8 9 3 9 6							
	е	If you want your refund check menter it here.							
	36	Amount of line 34 you want app				36			
Amount	37	Subtract line 33 from line 24. Th		-					
You Owe		For details on how to pay, go to	www.irs.g	ov/Payments or	see instructions			37	
	38	Estimated tax penalty (see instru				38	_		
Third	Do yo	ou want to allow another person to	discuss t	his return with th	ne IRS? See instri	uctions.	Yes. Comp	olete bel	ow. 🗵 No
Party	Desig			Phone Personal ide					
Designee	name no. number (PIN)								
		penalties of perjury, I declare that I ha they are true, correct, and complete. I							
Sign			occidi ation (						ent you an Identity
Here	Your	signature		Date	Your occupation	1			PIN, enter it here
Here				ENGINEER				e inst.)	,
	Phone	e no.		Email address					
Daid		rer's name	Preparer	's signature		Date	PTIN		Check if:
Paid	SYAM	PRIYA RAM SAGAR GUPTA TALLAM	SYAM PR	RIYA RAM SAGAH	R GUPTA TALLAM	02/21/20	24 P0208	2703	Self-employed
Preparer		s name GLOBAL TAXES			Phone		78)965-9522		
Use Only		address 245 ROONEY (		RUNSWICK N	J 08816		Firm's I		4-3171965
0- 1	/F-	= 10 40ND for inches the control of							1040 ND (0000)

# 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

DHRUVAK PARIKH

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.

	Attachment Sequence No. <b>01</b>
Your soc	ial security number
871-37	-1658

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	ach Schedule E .	5	-3,890.
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:			
_				
9	Total other income. Add lines 8a through 8z		9	
10	Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Ente			2 000
	1040, 1040-SR, or 1040-NR, line 8		10	-3,890.

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

Par	Adjustments to Income				
11	Educator expenses			11	
12	Certain business expenses of reservists, performing artists, and fee				
	officials. Attach Form 2106			12	
13	Health savings account deduction. Attach Form 8889			13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903			14	
15	Deductible part of self-employment tax. Attach Schedule SE			15	
16	Self-employed SEP, SIMPLE, and qualified plans			16	
17	Self-employed health insurance deduction			17	
18	Penalty on early withdrawal of savings			18	
19a	Alimony paid			19a	
b	Recipient's SSN	·			
С	Date of original divorce or separation agreement (see instructions):				
20	IRA deduction			20	
21	Student loan interest deduction			21	
22	Reserved for future use			22	
23	Archer MSA deduction			23	
24	Other adjustments:				
а	Jury duty pay (see instructions)	24a			
b	Deductible expenses related to income reported on line 8l from the				
	rental of personal property engaged in for profit	24b			
С	Nontaxable amount of the value of Olympic and Paralympic medals				
	and USOC prize money reported on line 8m	24c			
d	Reforestation amortization and expenses	24d			
е	Repayment of supplemental unemployment benefits under the Trade				
	Act of 1974	24e		_	
f	Contributions to section 501(c)(18)(D) pension plans	24f		-	
g	Contributions by certain chaplains to section 403(b) plans	24g		-	
h	Attorney fees and court costs for actions involving certain unlawful				
	discrimination claims (see instructions)	24h		-	
i	Attorney fees and court costs you paid in connection with an award				
	from the IRS for information you provided that helped the IRS detect				
_	tax law violations	24i		-	
J	Housing deduction from Form 2555	24j		-	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form				
	1041)	24k		-	
Z	Other adjustments. List type and amount:				
05	Tatal allows allow to some Add lines Ode thousands Ode	24z		-	
<b>25</b>	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> Form 1040, 1040-SR, or 1040-NR, line 10	. ∟nter	nere and on		
				26	I. 4 (F 1010) 0000
	BAA	REV 02/	11/24 PRO	Schedu	le 1 (Form 1040) 2023

#### **SCHEDULE NEC** (Form 1040-NR)

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

Attachment

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Name shown on Form 1040-NR

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

Your identifying number

DHRUVAK PARIKH 871-37-1658 Enter amount of income under the appropriate rate of tax. See instructions. (d) Other (specify) **Nature of Income** (a) 10% **(b)** 15% (c) 30% % % Dividends and dividend equivalents: Dividends paid by U.S. corporations 1a 1b Dividend equivalent payments received with respect to section 871(m) transactions 1c 2 Interest: 2a 2b 2c 3 4 Motion picture or TV copyright royalties . . . . . . . . . . . . . . 5 Real property income and natural resources royalties 6 7 8 9 10 Gambling-Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-. Winnings \_\_\_\_\_ 10c Losses Gambling-Residents of countries other than Canada. 11 Other (specify): 12 12 13 Add lines 1a through 12 in columns (a) through (d) . . . . . . . . . . . . 13 14 14 Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040-NR, line 23a 15 Capital Gains and Losses From Sales or Exchanges of Property Enter only the capital gains and (f) LOSS 16 (a) Kind of property and description (g) GAIN (b) Date acquired (c) Date sold (d) Sales price (e) Cost or losses from property sales or (if necessary, attach statement of If (e) is more than (d), If (d) is more than (e), mm/dd/yyyy mm/dd/yyyy other basis exchanges that are from sources subtract (d) from (e). descriptive details not shown below) subtract (e) from (d). 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 (Form 1040). Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040). 18 Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above. If a loss, enter -0-18 Form 4797, or both.

#### **SCHEDULE OI** (Form 1040-NR)

### **Other Information**

Attach to Form 1040-NR.

Department of the Treasury Internal Revenue Service

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

<b>2023</b>	
Attachment Sequence No. <b>7C</b>	

OMB No. 1545-0074

Name sl	hown on Form 1040-NR		Your identifying number							
DHRU	JVAK PARIKH				871-37-1658					
Α	Of what country or countries w									
В	In what country did you claim	residence for tax purpose	s during the tax y	ear? United States						
С	Have you ever applied to be a	green card holder (lawful p	ermanent reside	nt) of the United States? .	🗌 Yes	⊠ No				
D	Were you ever:									
1.	A U.S. citizen?				🗌 Yes 🏻	⊠ No				
2.	A green card holder (lawful per	rmanent resident) of the Ur	nited States? .		🗌 Yes 🏻	X No				
	If you answer "Yes" to (1) or (2	), see Pub. 519, chapter 4,	for expatriation r	ules 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.  F1									
F	Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?									
G	List all dates you entered and		g 2023. See instr	ructions.						
	Note: If you're a resident of C									
	check the box for Canada or	<b>Mexico</b> and skip to item F	1		Mexico					
	Date entered United States	Date departed United Stat	es	Date entered United State		States				
	mm/dd/yy	mm/dd/yy		mm/dd/yy	mm/dd/yy					
			_							
н	Give number of days (including	vacation nonworkdays and		wore present in the United	States during:					
••				nd 2023 365						
ı	Did you file a U.S. income tax	return for any prior year?	, ai	303		No				
•	If "Yes," give the latest year an									
J	Are you filing a return for a trus	st?			Yes	⊠ No				
•	If "Yes," did the trust have a l									
	U.S. person, or receive a contr	ibution from a U.S. person	?		· · · · 🗌 Yes	No				
K	Did you receive total compens	ation of \$250,000 or more	during the tax ye	ar?	🗌 Yes	⊠ No				
	If "Yes," did you use an alterna	ative method to determine	the source of this	compensation?	🗌 Yes [	No				
L	Income Exempt From Tax-If				tax treaty with a foreign of	country,				
	complete (1) through (3) below									
1.	Enter the name of the country,				claimed the treaty benefit,	and the				
	amount of exempt income in th									
	<b>(a)</b> Cou	ntry	(b) Tax treaty ar	` '	1					
				claimed in prior tax ye	ears income in current tax	year				
	(e) Total. Enter this amount or	n Form 1040-NR. line 1k. D	o not enter it anv	where else on line 1						
2.	Were you subject to tax in a fo				Yes	No				
	Are you claiming treaty benefit			• •	Yes	⊠ No				
	If "Yes," attach a copy of the C		-							
M	Check the applicable box if:	•								
1.	This is the first year you are may with a U.S. trade or business u					nected				
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.

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.

Attachment Sequence No. 13

DHRU	JVAK PARIKH						871	-37-165	8
Par	Income or Loss From Rental Real Estate an Note: If you are in the business of renting personal proper rental income or loss from Form 4835 on page 2, line 40.			e C. See	instru	ctions. If you a	re an	individual, re	port farm
Α	Did you make any payments in 2023 that would require you	to file	Form(s)	1099? S	ee ins	structions .		<u>\</u> Y	es 🗵 No
В	f "Yes," did you or will you file required Form(s) 1099? .							🗌 Y	es 🗌 No
1a	a Physical address of each property (street, city, state, ZIP code)								
Α	101 SHALIGRAM FLATS VASTRAPUR, AHMEDABAD GUJARAT IN 380015								
В			00111111						
С									
1b	Type of Property (from list below)  2 For each rental real estate prope above, report the number of fair real estate properties.	rental	and	Fair Rental Days			Per	sonal Use Days	QJV
Α	personal use days. Check the Qu			Α		365		0	
В	if you meet the requirements to f qualified joint venture. See instru			В					
С	quaimed joint venture. See instru	CHOIR	5.	С					
1	of Property: Single Family Residence 3 Vacation/Short-Term Rent Multi-Family Residence 4 Commercial	tal	5 Land 6 Roya			Self-Rental Other (descr			
_						Properti	es:		
Incon				A	1.0	В			С
3 4	Rents received	3		3	10.				
Expe	Royalties received	4							
5	Advertising	5							
6	Auto and travel (see instructions)	6							
7	Cleaning and maintenance	7		7	50.				
8	Commissions	8			50.				
9	Insurance	9							
10	Legal and other professional fees	10							
11	Management fees	11							
12	Mortgage interest paid to banks, etc. (see instructions)	12							
13	Other interest	13							
14	Repairs	14		1,8	50.				
15	Supplies	15							
16	Taxes	16							
17	Utilities	17		1,6	00.				
18	Depreciation expense or depletion	18							
19	Other (list)	19							
20	Total expenses. Add lines 5 through 19	20		4,2	00.				
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 <b>Form 6198</b>	21		-3,8	90.				
22	Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions)	22	(	-3,89		(		)(	)
23a	Total of all amounts reported on line 3 for all rental prope	rties			23a		310	0.	
b	Total of all amounts reported on line 4 for all royalty properties.	erties			23b				
С	Total of all amounts reported on line 12 for all properties				23c				
d	Total of all amounts reported on line 18 for all properties				23d				
е	Total of all amounts reported on line 20 for all properties				23e	4	,200	0.	
24	Income. Add positive amounts shown on line 21. Do not		-				_	24	
25	Losses. Add royalty losses from line 21 and rental real estate	e loss	es from lin	ne 22. Er	nter to	tal losses here	e <b>_</b> 2	25 (	3,890.)
26	Total rental real estate and royalty income or (loss).								
	here. If Parts II, III, and IV, and line 40 on page 2 do no Schedule 1 (Form 1040), line 5. Otherwise, include this ar							26	-3,890.