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

Submi	ission Identification Number (SID)				•			
Taxpaye	er's name		Socia	ıl securi	ty numb	er		
SAI	CHARAN DEVALAPALLY		88	4-15	- 7953	3		
Spouse'	's name	Spouse's social security number						
Part	Tax Return Information — Tax Year Ending December 31, 2023	(Enter	year	you a	re aut	horiz	ing.)	
Enter v	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			325.
2	Total tax				2			117.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099				3			406.
4	Amount you want refunded to you				4		3,	289.
5 Port	Amount you owe				5 s	OUL I	rotur	n\
Part	penalties of perjury, I declare that I have examined a copy of the income tax return (original or an							
to send for any Agent t paymer authoriz paymer busines taxes t persona	(original or amended) I am now authorizing. I consent to allow my intermediate service provider of my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account of my federal taxes owed on this return and/or a payment of estimated tax, and the financial zation is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to the total the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellates days prior to the payment (settlement) date. I also authorize the financial institutions involve to receive confidential information necessary to answer inquiries and resolve issues related all identification number (PIN) below is my signature for the income tax return (original or amen inic Funds Withdrawal Consent.	n for rejecte the U. Sount indiction institution required in the store the part of the part of the U. The store the U. Th	ction of S. Trecated on to detect the allests reprocessing the allest	of the to asury a in the to ebit the outhorized must be ssing of ht. I fur	ransmis and its cax prepe entry tation. The received the received the electric than the received the electric than t	sion, lesignaration this orevoluted no dectron	(b) the ated F n soft accounts accounts later ic pay edge f	e reason inancial ware for int. This ancel) a than 2 ment of that the
· ·	nyer's PIN: check one box only I authorize GLOBAL TAXES LLC to enter or ge	novoto r	DII	, 5	7 9	5	3	00 1001
×	I authorize GLOBAL TAXES LLC to enter or ge FRO firm name signature on the income tax return (original or amended) I am now authorizing.	rierate i	ny Pi	En	ter five n't ente			as my
	I will enter my PIN as my signature on the income tax return (original or amended) if you are entering your own PIN and your return is filed using the Practitioner PI below.	N metho						
Your s	signature ► Da	ate ► _	02-	12-2024				
Spous	se's PIN: check one box only							
	I authorize to enter or ge	nerate r	nv Pl	N				as my
	ERO firm name		,	En	ter five		but	,
	signature on the income tax return (original or amended) I am now authorizing.				n't ente			
	I will enter my PIN as my signature on the income tax return (original or amended) if you are entering your own PIN and your return is filed using the Practitioner PI below.							
Spous	se's signature ▶ Da	ate 🕨						
	Practitioner PIN Method Returns Only—continue	below						
Part								
FRO's	EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.	2 2	2 4	4 9	6 0	8 2	2 7	1
LITO	SET INTERIOR YOUR SIX digit Et it followed by your live digit son selected i in.				er all ze		- '	
			_					
authori	y that the above numeric entry is my PIN, which is my signature for the electronic individual in zed to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I a rements of the Practitioner PIN method and Pub. 1345 , Handbook for Authorized IRS e-file Providence.	m submi	itting 1	this retu	urn in a	ccord	ance v	
ERO's	s signature ► Da	ate ▶						
	ERO Must Retain This Form — See Instructi							
	Don't Submit This Form to the IRS Unless Requeste		o Sc					

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			ning, 2023, ending, 20					See separate instructions.		
Your first name	and r	niddle initial	Last na					our identifying number ee instructions)		
SAI CHARA	N		DEVA	LAPALLY	884-1	5-7953				
		per and street). If you have a P.O. box						Apt. no.		
803 PATTE			,					c		
		fice. If you have a foreign address, als	so comp	lete spaces below.		State	Z	IP code		
DAYTON		,	•	·		ОН	4	15419		
Foreign country	nam		Foreigr	n province/state/county		Foreign po				
Filing Status		Single			ng surviving spouse (,	☐ Esta	te Trust		
Check only one box.										
Digital Assets		ny time during 2023, did you: (a) recei rwise dispose of a digital asset (or a f					(b) sell, ex			
Dependents						(4) Che	ck the box it	f qualifies for (see inst.):		
(see instructions):		(4) Fixet name		(2) Dependent's identifying number	(2) Deletienship to ve	Child	tax credit	Credit for other		
		(1) First name Last name		identifying fluttiber	(3) Relationship to yo	,u		dependents		
If more than four							\vdash			
dependents, see								$+$ \vdash		
instructions and check here										
Income	1a	Total amount from Form(s) W-2, box	1 (see i	netructions)			1a	66,915.		
Effectively	b	Household employee wages not rep	•	•			1b	00/313.		
Connected	c	Tip income not reported on line 1a (s		` '			1c			
With U.S.	d	Medicaid waiver payments not report		•			1d			
Trade or	e	Taxable dependent care benefits fro		.,	,		1e			
Business	f	Employer-provided adoption benefit		·			1f			
Business	g									
Attach	h	Other earned income (see instruction	1g 1h							
Form(s) W-2, 1042-S,	i	Reserved for future use								
SSA-1042-S,	j	Reserved for future use	1j							
RRB-1042-S, and 8288-A here. Also	k	Total income exempt by a treaty from line 1(e)								
attach	z	Add lines 1a through 1h			<u> 1k </u> 		1z	66,915.		
Form(s)	2a	Tax-exempt interest 2a	ı	b Tax	able interest		2b			
1099-R if tax was	За	Qualified dividends 3a	1	b Ord	linary dividends .		3b			
withheld.	4a	IRA distributions 4a	ı	b Tax	able amount		4b			
If you did not	5a	Pensions and annuities 5a	1	b Tax	able amount		5b			
get a Form W-2, see	6	Reserved for future use	6							
instructions.	7	Capital gain or (loss). Attach Schedu			•					
	8	Additional income from Schedule 1 (Form 10	040), line 10			8	-8,590.		
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8	3. This is	your total effectively c	onnected income		9	58,325.		
	10	Adjustments to income from Schedincome	•	•	•					
	11	Subtract line 10 from line 9. This is y	our adju	ısted gross income			11	58,325.		
	12	Itemized deductions (from Schedu deduction (see instructions)						13,850.		
	13a	Qualified business income deduction	n from F	orm 8995 or Form 8995-	A . 13a					
	b	Exemptions for estates and trusts or	nly (see i	nstructions)	13b					
	С	Add lines 13a and 13b					13c			
	14							13,850.		
	15	Subtract line 14 from line 11. If zero	or less,	enter -0 This is your ta x	kable income .	<u> </u>	15	44,475.		

Form 1040-NR (2023)					Page 2		
Tax and	16	Tax (see instructions). Check if any from Form(s): 1 8814 2 49	972 3 🗌		16	5,117.		
Credits	17	Amount from Schedule 2 (Form 1040), line 3			17	0.		
	18	Add lines 16 and 17			18	5,117.		
	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	5,117.		
	23a	Tax on income not effectively connected with a U.S. trade or business from						
		Schedule NEC (Form 1040-NR), line 15	23a					
	b	Other taxes, including self-employment tax, from Schedule 2 (Form 1040) line 21	23b					
	С	Transportation tax (see instructions)	23c					
	d	Add lines 23a through 23c			23d			
	24	Add lines 22 and 23d. This is your total tax			24	5,117.		
Payments	25	Federal income tax withheld from:				•		
,	а	Form(s) W-2	25a	8,406.				
	b	Form(s) 1099	25b					
	С	Other forms (see instructions)	25c					
	d	Add lines 25a through 25c			25d	8,406.		
	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	27					
	28	Additional child tax credit from Schedule 8812 (Form 1040)	28					
	29	Credit for amount paid with Form 1040-C	29					
	30	Reserved for future use	30					
	31	Amount from Schedule 3 (Form 1040), line 15	31					
	32	Add lines 28, 29, and 31. These are your total other payments and refund	dable credits .		32			
-	33	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your total payments			33	8,406.		
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amo	unt you overpa	id	34	3,289.		
	35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, ch	eck here	🗆	35a	3,289.		
Direct deposit?	b		Checking	Savings				
See instructions.	d	Account number 7 6 7 9 5 5 8 2 3						
	е	If you want your refund check mailed to an address outside the United Sta	ates 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	1 1		37			
	38	Estimated tax penalty (see instructions)	58	1		▽		
Third	•	ou want to allow another person to discuss this return with the IRS? See inst	Yes. Compl		ow. 🗵 No			
Party Designee	Designame		cation					
Designee		n host of	my knowlodgo and					
		penalties of perjury, I declare that I have examined this return and accompanying sche they are true, correct, and complete. Declaration of preparer (other than taxpayer) is be						
Sign	Your	signature Date Your occupation	on	If the	IRS se	ent you an Identity		
Here				Prote	ection F	PIN, enter it here		
		SOFTWARE	SOFTWARE					
	Phone no. Email address							
Paid	Prepa	rer's name Preparer's signature	Date	PTIN		Check if:		
Preparer		PRIYA RAM SAGAR GUPTA TALLAM SYAM PRIYA RAM SAGAR GUPTA TALLA	M 02/13/202	24 P02082	2703	Self-employed		
Use Only		s name GLOBAL TAXES LLC saddress 245 ROONEY CT E BRUNSWICK NJ 08816		Phone no		78)965-9522		
	N 8	4-3171965						

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 CHARAN DEVALAPALLY

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 social security number
884-15-7953

Par	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	-8,590.
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 (<u>)</u>	
t	Pension or annuity from a nonqualifed deferred compensation plan or			
	a nongovernmental section 457 plan	8t		
u	Wages earned while incarcerated	8u		
Z	Other income. List type and amount:			
_		8z		
9	Total other income. Add lines 8a through 8z		9	
10	Combine lines 1 through 7 and 9. This is your additional income . Ente			0.500
	1040, 1040-SR, or 1040-NR, line 8		10	-8,590.

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				
	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	041			
	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	04:			
		24i 24j		-	
J Iz	Housing deduction from Form 2555	24j			
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form	24k			
z	1041)	24K			
Z		24z			
25	Total other adjustments. Add lines 24a through 24z			25	
25 26	Add lines 11 through 23 and 25. These are your adjustments to income			20	
_0	Form 1040, 1040-SR, or 1040-NR, line 10	, LIILEI		26	
	BAA		05/24 PRO		le 1 (Form 1040) 2023
	BAA	n=v 02/	UJ/24 FNU	Joneau	(1 51.11 1070) 2020

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 CHARAN DEVALAPALLY 884-15-7953 Enter **amount of income** under the appropriate rate of tax. See instructions.

	Nature of Income		(a) 10% (b) 15%	(b) 15%	(c) 30%	(d) Other	(specify)		
		Nature of income			(a) 1070	(b) 1370	(C) 30 70	%	%
1	Dividends and divide	nd equivalents:							
а	Dividends paid by U.	S. corporations		1a					
b	Dividends paid by fo	reign corporations		1b					
С	Dividend equivalent p	ayments received with respect to section 871(m) transa	actions	1c					
2	Interest:							!	
а	Mortgage			2a					
b	Paid by foreign corpo	orations		2b					
С	Other			2c					
3	Industrial royalties (patents, trademarks, etc.)								
4	Motion picture or TV copyright royalties								
5	Other royalties (copy	rights, recording, publishing, etc.)		5					
6		e and natural resources royalties		6					
7	Pensions and annuities			7					
8	Social security benef	its		8					
9	Capital gain from line	e 18 below		9					
10	Gambling—Resident If zero or less, enter	s of Canada only. Enter net income in column (c).							
а	Winnings							,	
b	Losses	<u> </u>		10c					
11	Gambling—Resident Note: Enter winnings	s of countries other than Canada. only. Losses aren't allowed		11					
12	Other (specify):	·							
				12				!	
13		12 in columns (a) through (d)		13					
14	Multiply line 13 by r	ate of tax at top of each column		14					
15	Tax on income not e	ffectively connected with a U.S. trade or business. Ac	dd colum	ns (a) t	hrough (d) of line 14	I. Enter the total here	and on Form 1040-	-NR, line 23a 15	
		Capital Gains and Lo	sses F	rom	Sales or Excha	nges of Proper	ty		
losses f exchang within the	nly the capital gains and from property sales or ges that are from sources he United States and not	rerty sales or are from sources I States and not (if necessary, attach statement of descriptive details not shown below) (b) Date acquire 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).
busines	ely connected with a U.S. s. Do not include a gain								
	on disposing of a U.S. real y interest; report these								
gains ai	nd losses on Schedule D								
(Form 1	ս4սյ. property sales or								
exchan	ges that are effectively								
on Sche	ted with a U.S. business edule D (Form 1040),	17 Add columns (f) and (g) of line 16					<u>17</u>		
Form 4	797, or both.	18 Capital gain. Combine columns (f) and (g) o	t line 17	. Ente	r the net gain here	e and on line 9 abo	ove. It a loss, ente	r -0 18	

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

Department of the Treasury Internal Revenue Service

Sequence No. 7C Name shown on Form 1040-NR Your identifying number SAI CHARAN DEVALAPALLY 884-15-7953 Α Of what country or countries were you a citizen or national during the tax year? INDIA In what country did you claim residence for tax purposes during the tax year? United States В С Have you ever applied to be a green card holder (lawful permanent resident) of the United States? X No Were you ever: ☐ Yes X No 1. A U.S. citizen? X No If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you. Ε 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 X No F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? Yes If you answered "Yes," indicate the date and nature of the change: G List all dates you entered and left the United States during 2023. See instructions. Note: If you're a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, Date entered United States Date departed United States Date entered United States **Date departed United States** mm/dd/yy mm/dd/yy mm/dd/yy mm/dd/yy Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: н 2021 ______, 2022 ______, and 2023 ______365 ___. Did you file a U.S. income tax return for any prior year? X Yes ☐ No ı If "Yes," give the latest year and form number you filed: 1040NR X No ☐ Yes J If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a □ No Yes ⊠ No Κ Yes No If "Yes," did you use an alternative method to determine the source of this compensation? Income Exempt From Tax-If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, L complete (1) through (3) below. See Pub. 901 for more information on tax treaties. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions. (a) Country (b) Tax treaty article (c) Number of months (d) Amount of exempt claimed in prior tax years income in current tax vear (e) Total. Enter this amount on Form 1040-NR, line 1k. Do not enter it anywhere else on line 1 No 2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? Yes X No If "Yes," attach a copy of the Competent Authority determination letter to your return. Check the applicable box if: 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

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

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

OMB No. 1545-0074

SAI	CHARAN DEVALAPALLY						884-1	5-7953	
Par							-		
	Note: If you are in the business of renting personal proper	ty, use	Schedule	C. See	instru	ctions. If you a	are an indiv	/idual, rep	ort farm
	rental income or loss from Form 4835 on page 2, line 40.		5 () 4	2000					57.11
	Did you make any payments in 2023 that would require you								
В	f "Yes," did you or will you file required Form(s) 1099? .							. <u> </u>	s U No
1a	Physical address of each property (street, city, state, ZIF	ode	e)						
Α	H.NO.2-2-25 SANDUBAVIBAZAR SURYAPET TE	ELANC	GANA IN	508	213				
В									
С									
1b	Type of Property (from list below) 2 For each rental real estate prope above, report the number of fair			Fair Rental Days			Person Da	QJV	
Α	g personal use days. Check the Qu			Α		365		0	
В	if you meet the requirements to f			В					
С	qualified joint venture. See instru	CHOIS	· [С					
Туре	of Property:		'						•
1	Single Family Residence 3 Vacation/Short-Term Rent	tal	5 Land		7	Self-Rental			
2	Multi-Family Residence 4 Commercial		6 Roya	Ities	8	Other (desc	ribe)		
			<u>, </u>						
						Properti	ies:		
Incon				Α	50.	В			С
3 4	Rents received	3		4	50.				
	Royalties received	4							
Expe		5							
6	Advertising	6							
7		7		0	20.				
8	Cleaning and maintenance	8		0	20.				
9		9							
10	Insurance	10							
11	Management fees	11		1 5	80.				
12	Mortgage interest paid to banks, etc. (see instructions)	12		1,5	80.				
13	Other interest	13							
14	Repairs	14		1 9	50				
15	Supplies	15		1,950. 2,240.					
16	Taxes	16		2/2101					
17	Utilities	17		2,4	50.				
18	Depreciation expense or depletion	18		,_					
19	Other (list)	19							
20	Total expenses. Add lines 5 through 19	20		9,0	40.				
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		-8,5	90.				
22	Deductible rental real estate loss after limitation, if any,								
	on Form 8582 (see instructions)	22	(-	-8, 59	90.)	()	(
23a	Total of all amounts reported on line 3 for all rental prope	rties			23a		450.		
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	9	,040.		
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 losse	es from line	e 22. E	nter to	tal losses her	e 25	(8,590.
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						on		
	Schedule 1 (Form 10/10) line 5. Otherwise include this ar	malint	in the tot	al on li	no /11	on nage 2	1 00		_0 500