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

	. 10101100								
Subm	ission Identification Num	ber (SID)							
Taxpaye	er's name	Social securit	Social security number						
JAI:	NIL DHIRAJ JAIN			132-44-2215					
Spouse	's name			Spouse's social security number					
Dout	Toy Deturn Info	westien Toy Veer Ending Deer		/Enter veer vee	ro 0114	horizina \			
Part		ormation — Tax Year Ending Dece	ember 31, 2023	(Enter year you a	re aui	norizing.)	—		
	whole dollars only on line	_	lank						
1		line 4 only. Leave lines 1, 2, 3, and 5 b			1 1	44,33	5		
2	Total tax				2	3,43			
3		held from Form(s) W-2 and Form(s) 109			3	6,54°			
4	Amount you want refun	* * * * * * * * * * * * * * * * * * * *			4	3,11			
5	•				5	5,11	-		
Part		ration and Signature Authorization	on (Be sure you get	and keep a cop	y of y	our return)			
my knoreturn to send for any Agent payme authori payme taxes to person Electro	owledge and belief, it is true (original or amended) I am red my return to the IRS and it delay in processing the ret to initiate an ACH electronic to initiate an ACH axes owed zation is to remain in full funt, I must contact the U.S as days prior to the payment or receive confidential informal identification number (Plinic Funds Withdrawal Constitution of the payment of the purple of the payment of the paym		that the amounts in Par mediate service provider, ment of receipt or reason d. If applicable, I authorize financial institution acco- ed tax, and the financial in ury Financial Agent to the 537. Payment cancellation incial institutions involved resolve issues related the	t I above are the amount transmitter, or electron for rejection of the tree the U.S. Treasury are untindicated in the transtitution to debit the erminate the authorization requests must be d in the processing of the payment. I furt	ounts for the counts of the country that the country the country that the coun	rom the income urn originator (Elssion, (b) the readesignated Financeration software to this account. To revoke (cancered no later tha ectronic payment knowledge that	tax RO) son cial for This el) a n 2 t of the		
Taxpa	yer's PIN: check one b	ox only		4	2 2	2 1 5			
×	I authorize GLOBAI		to enter or ger	nerate mv PIN 🖳		digits, but	ny		
	signature on the inco	ERO firm name me tax return (original or amended) I am	n now authorizing.			r all zeros			
		my signature on the income tax return ur own PIN and your return is filed usi							
Yours	signature ►	Jajril Jan	Da	te >					
Snous	se's PIN: check one box	c only							
Г	l authorize	Comy	to enter or ger	nerate my PIN		ası	nν		
		ERO firm name	to officer or got	_	er five	digits, but	· · y		
	signature on the incor	me tax return (original or amended) I am	n now authorizing.	do	n't ente	r all zeros			
		my signature on the income tax return ur own PIN and your return is filed usi							
Spous	se's signature ►		Da	te ▶					
		Practitioner PIN Method Retu		below					
Part	Certification an	d Authentication — Practitioner I	PIN Method Only						
ERO's	s EFIN/PIN. Enter your s	ix-digit EFIN followed by your five-digit	self-selected PIN.	2 2 2 4 9 Don't enter	6 0	8 2 7 1			
				Don tent	J. un 26				
authori	zed to file for tax year indi	ntry is my PIN, which is my signature for th cated above for the taxpayer(s) indicated a N method and Pub. 1345, Handbook for Au	above. I confirm that I ar	n submitting this retu	ırn in a	ccordance with			
FRO's	s signature ►		Па	te ▶					
	, organical or	ERO Must Retain This For					—		
	1	Don't Submit This Form to the IRS							

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					ending	,	20		See separate instructions.		
Your first name and middle initial				Last name					Your identifying number		
							(see ins	(see instructions)			
JAINIL DHIRAJ JAIN							132-	132-44-2215			
	•	per and street). If you have a P.O. box	, see ins	tructions.					Apt. no.		
43 PARKTO											
City, town, or p	ost of	ffice. If you have a foreign address, als	so comp	lete spaces below.		State		ZIP c			
BOSTON						MA		021	.30		
Foreign country	nam	е	Foreigr	n province/state/county		Foreign	postal co	de			
Filing Status	X	Single Married filing sepa	arately (N	MFS) Qualifyir	ng surviving spouse	(QSS)	☐ Es	tate	☐ Trust		
	lf :	you checked the QSS box, enter the o	child's na	ame if the qualifying pers	on is a child but not	your depe	endent:				
Check only one box.											
	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		
Digital Assets		erwise dispose of a digital asset (or a f									
Dependents						(4) Ch	eck the bo	x if qua	alifies for (see inst.):		
(see instructions):		(A) E: .		(2) Dependent's	(a) D	Child		it	Credit for other		
		(1) First name Last name		identifying number	(3) Relationship to yo	ou			dependents		
If more than four											
dependents, see											
instructions and check here											
	10	Total amount from Form(s) W-2, box	, 1 (000 i	notructions)			 . 1a	T^{L}	51 , 774.		
Income	1a b	Household employee wages not rep	•	,					<u> </u>		
Effectively	C	Tip income not reported on line 1a (s						_			
Connected With U.S.	d	Medicaid waiver payments not report						_			
Trade or	e	Taxable dependent care benefits fro					. 1e				
Business	f	Employer-provided adoption benefit		·			. 16	_			
Dusiness	g g	Wages from Form 8919, line 6		•			. 1g	_			
Attach	h	Other earned income (see instruction	. 1h								
Form(s) W-2, 1042-S,	i	Reserved for future use									
SSA-1042-S,	j	Reserved for future use					. 1j				
RRB-1042-S,	k	Total income exempt by a treaty from	n Sched	ule OI (Form 1040-NR), i	tem L,						
and 8288-A here. Also		line 1(e)									
attach	z	Add lines 1a through 1h					. 1z		51 , 774.		
Form(s) 1099-R if	2a	Tax-exempt interest 2a	2a b Taxable interest				. 2b		392.		
tax was	3a	Qualified dividends 3a	1	b Ord	linary dividends .		. 3b				
withheld.	4a	IRA distributions 4a		b Tax	able amount		. 4b				
If you did not	5a	Pensions and annuities 5a b Taxable amount									
get a Form W-2, see	6	Reserved for future use				_					
instructions.	7	Capital gain or (loss). Attach Schedu	•		•						
	8	Additional income from Schedule 1							-7,830.		
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8		•					44,336.		
	10	Adjustments to income from Sched income	•		•		_				
	11	Subtract line 10 from line 9. This is y	our adj u	isted gross income			. 11		44,336.		
	12	Itemized deductions (from Schedu									
		deduction (see instructions)			1 1	India Tre	aty 12		13,850.		
	13a	Qualified business income deduction									
	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 taxable income					. 15		30,486.				

Form 1040-NR (2023)								Page 2	
Tax and	16	Tax (see instructions). Check if any	y from For	rm(s): 1 88	314 2 497	2 3 🗌		16	3,437.	
Credits	17	Amount from Schedule 2 (Form 1	1040), line	3				17	0.	
	18	Add lines 16 and 17						18	3,437.	
	19	Child tax credit or credit for other	r depende	ents from Sched	ule 8812 (Form 10-	40)		19		
	20	Amount from Schedule 3 (Form 1	1040), line	8				20		
	21	Add lines 19 and 20						21		
	22	Subtract line 21 from line 18. If ze	ero or less	s, enter -0				22	3,437.	
	23a	Tax on income not effectively cor Schedule NEC (Form 1040-NR), I				23a				
	b	Other taxes, including self-emplo	•		,	23b				
	С	Transportation tax (see instruction	ns)			23c				
	d	Add lines 23a through 23c						23d		
	24	Add lines 22 and 23d. This is you						24	3,437.	
Payments	25	Federal income tax withheld from								
,	а	Form(s) W-2				25a	6,547.			
	b	Form(s) 1099				25b				
	С	Other forms (see instructions) .				25c				
	d	Add lines 25a through 25c						25d	6 , 547.	
	е	Form(s) 8805						25e		
	f	Form(s) 8288-A						25f		
	g	Form(s) 1042-S						25g		
	26	2023 estimated tax payments an	d amount	applied from 20	22 return			26		
	27	Reserved for future use				27				
	28	Additional child tax credit from S				28				
	29	Credit for amount paid with Form		,		29				
	30	Reserved for future use				30				
	31	Amount from Schedule 3 (Form 1				31				
	32	Add lines 28, 29, and 31. These a				ble credits .		32		
	33	Add lines 25d, 25e, 25f, 25g, 26,	-					33	6,547.	
Refund	34	If line 33 is more than line 24, sub						34	3,110.	
	35a	Amount of line 34 you want refur				•		35a	3,110.	
Direct deposit?	b	Routing number 0 1 1 0				Checking [
See instructions.	d	Account number 4 6 6 0 1 8 8 7 4 5 7 4								
	е	If you want your refund check many				s not shown	on page 1.			
		enter it here.								
	36	Amount of line 34 you want appl	ied to you	ur 2024 estimat	ed tax	36				
Amount	37	Subtract line 33 from line 24. This								
You Owe		For details on how to pay, go to	www.irs.g	gov/Payments or	see instructions .			37		
	38	Estimated tax penalty (see instru-	ctions) .			38				
Third	Do yo	u want to allow another person to	discuss t	his return with th	ne IRS? See instru	ctions.	Yes. Compl	ete bel	low. 🗵 No	
Party Designee	Desig name			Phone no.			sonal identifi nber (PIN)			
		penalties of perjury, I declare that I have they are true, correct, and complete. D								
Sign	Your	signature		Date	Your occupation		If the	RS s	ent you an Identity	
Here					STUDENT			ection inst.)	PIN, enter it here	
	Phone	e no.		Email address			(-30	,		
Daid		rer's name	Preparer	's signature		Date	PTIN		Check if:	
Paid		PRIYA RAM SAGAR GUPTA TALLAM	•	Ü	R GUPTA TALLAM	02/22/202	4 P02082	2703	Self-employed	
Preparer		s name GLOBAL TAXES I			. 502 211 2111111111	, , , , , , , , , , , , , , , , , , , ,	Phone n			
Use Only				RUNSWICK N	T 08816		Firm's El	(0.0)000000		
	Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816 Firm's EIN 84-3171965									

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

JAINIL DHIRAJ JAIN

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
132-44-2215

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	-7,830.
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		
- 1	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. Enter			
	1040, 1040-SR, or 1040-NR, line 8		10	-7 , 830.

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 government	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		
15	Deductible part of self-employment tax. Attach Schedule SE		
16	Self-employed SEP, SIMPLE, and qualified plans		
17	Self-employed health insurance deduction	. 17	
18	Penalty on early withdrawal of savings		
19a	Alimony paid		a
b	Recipient's SSN		
С	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction		
21	Student loan interest deduction		
22	Reserved for future use		
23	Archer MSA deduction	. 23	
24	Other adjustments:		
а	Jury duty pay (see instructions)		
b	Deductible expenses related to income reported on line 8l 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		
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 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 JAINIL DHIRAJ JAIN 132-44-2215 Enter **amount of income** under the appropriate rate of tax. See instructions.

Nature of Income			(a) 10%	(b) 15%	(c) 30%	(d) Other (specify)		
	Nature of income		(a) 10%	(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):	10						
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		through (d) of line 14	1. Enter the total here	and on Form 1040	-NR. line 23a 15		
	Capital Gains and Losses							
losses t	nly the capital gains and from property sales or ges that are from sources the United States and not (if necessary, attach statement of descriptive details not shown below) (b) Date accomm/dd/y	quired	(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).	
	rely connected with a U.S. ss. Do not include a gain							
or loss	on disposing of a U.S. real							
gains a	ry interest; report these nd losses on Schedule D							
(Form 1	,							
	property sales or ges that are effectively							
connec	ted with a U.S. business 17 Add columns (f) and (g) of line 16				17			
	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 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

2023

Attachment
Sequence No. 7C

Department of the Treasury Internal Revenue Service

Name shown on Form 1040-NR Your identifying nui										
JΑ	IN	IL DHIRAJ JAIN		132-44-22						
Α		Of what country or countries w	ere you a citizen or nationa	al during the tax	year? INDIA					
В		In what country did you claim	residence for tax purposes	s during the tax	year? 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:						- A		
								⊠ No ⊠ No		
	2. A green card holder (lawful permanent resident) of the United States?									
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.									
_		in 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 0.5. immigration status on the last day of the tax year. $F1$								
F		Have you ever changed your vill f you answered "Yes," indicate	isa type (nonimmigrant state the date and nature of the	tus) or U.S. immi e change:	gration status?		∐ Yes	⊠ No		
G		List all dates you entered and I	eft the United States during	g 2023. See instr	ructions.					
		Note: If you're a resident of C				_				
		check the box for Canada or				Mexico				
		Date entered United States mm/dd/yy	Date departed United State	es	Date entered United State			d States		
		ППП/dd/уу	mm/dd/yy		mm/dd/yy	- 1	nm/dd/yy			
Н		Give number of days (including 2021				_				
ı		Did you file a U.S. income tax i	return for any prior year?.				☐ Yes	⊠ No		
J		If "Yes," give the latest year an Are you filing a return for a trus	a form number you med.				☐ Yes	⊠ No		
Ü		If "Yes," did the trust have a U			Z 140					
		U.S. person, or receive a contr					☐ Yes	☐ No		
Κ		Did you receive total compensation	ation of \$250,000 or more	during the tax ye	ar?		☐ Yes	⊠ No		
		If "Yes," did you use an alterna			•			☐ No		
L		Income Exempt From Tax—If complete (1) through (3) below.				tax treaty with	a foreigr	ı country,		
	1.	Enter the name of the country, amount of exempt income in the				claimed the tre	aty benef	it, and the		
		(a) Cour	ntry	(b) Tax treaty a	ticle (c) Number of mont					
		(e) Total. Enter this amount or	Form 1040-NR line 1k D	o not enter it an	where else on line 1					
	2.	Were you subject to tax in a fo		-			Yes	□ No		
		Are you claiming treaty benefits						⊠ No		
		If "Yes," attach a copy of the C		-		· · ·		-		
М		Check the applicable box if:	,		•					
	1.	This is the first year you are may with a U.S. trade or business u	aking an election to treat in Inder section 871(d). See in	come from real pastructions	property located in the Unit	ed States as eff	ectively c	onnected		
	2.	You have made an election in States as effectively connected	a previous year that has	not been revoke	ed, to treat income from re	eal property loc	ated in th	he 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.

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

Attachment Sequence No. 13

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service Name(s) shown on return

Your social security number

JAIN	IL DHIRAJ JAIN						132-4	4-2215	
Part	Income or Loss From Rental Real Estate Note: If you are in the business of renting personal pro rental income or loss from Form 4835 on page 2, line	and Ro operty, use 40.	yalties Schedule	e C. See	instru	ctions. If you a	ıre an indi	vidual, rep	ort farm
	Did you make any payments in 2023 that would require y								
B I	If "Yes," did you or will you file required Form(s) 1099?								s 🗌 No
1a	Physical address of each property (street, city, state, ZIP code)								
Α	302, MAHAVIR SERENITY PUNE MAHARASHI	rra in	41103	7					
В				·					
С									
1b	(from list below) above, report the number of f	2 For each rental real estate property liste above, report the number of fair rental a				ir Rental Days	Persor Da	QJV	
Α	personal use days. Check the			Α		365		0	
В	if you meet the requirements qualified joint venture. See ins	to file as	a	В					
С	qualified joint voitare. Goo inc	ou douon	J.	С					
	of Property:								
	Single Family Residence 3 Vacation/Short-Term F Multi-Family Residence 4 Commercial	Rental	5 Land 6 Roya			Self-Rental Other (descr	ribe)		
						Properti	es:		
Incon	ne:			Α		В			С
3	Rents received	3		5	90.				
4	Royalties received	4							
Exper									
5	Advertising	5							
6	Auto and travel (see instructions)	6							
7	Cleaning and maintenance	7		1,950.					
8	Commissions	8							
9	Insurance	9							
10	Legal and other professional fees	10							
11	Management fees	11		1,7	,770.				
12	Mortgage interest paid to banks, etc. (see instructions	· —							
13	Other interest	13							
14	Repairs	14			40.				
15	Supplies	15		1,6	20.				
16	Taxes	16		1 1	10				
17	Utilities	17 18		1,1	40.				
18 19	Depreciation expense or depletion								
20	Other (list) Total expenses. Add lines 5 through 19	20		8,4	20				
	Subtract line 20 from line 3 (rents) and/or 4 (royalties).			0,4	20.				
21	result is a (loss), see instructions to find out if you mu file Form 6198	I		-7 , 8	30.				
22	Deductible rental real estate loss after limitation, if an on Form 8582 (see instructions)		(-7 , 83		()	()
23a	Total of all amounts reported on line 3 for all rental pro	perties			23a		590.		
b	Total of all amounts reported on line 4 for all royalty p	-			23b				
С	Total of all amounts reported on line 12 for all properti				23c				
d	Total of all amounts reported on line 18 for all properti	ies			23d				
е	Total of all amounts reported on line 20 for all properti	ies			23e	8	,420.		
24	Income. Add positive amounts shown on line 21. Do		•				. 24		
25	Losses. Add royalty losses from line 21 and rental real es	state loss	es from lir	ne 22. Er	nter to	tal losses her	e 25	(7,830.)
26	Total rental real estate and royalty income or (loss								
	here. If Parts II, III, and IV, and line 40 on page 2 do Schedule 1 (Form 1040), line 5. Otherwise, include this						n 26		-7 , 830.