# E1040-NR 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 beginni			ning, 2023, ending, 20_					, 20		See separate instructions.	
Your first name and middle initial									our identifying number		
			(S						e instru	ctions)	
MANI RAHUL				IPALLI	1	24-61	1-2794				
		per and street). If you have a P.O. box,	see ins	tructions.						Apt. no.	
10550 NE										UNIT C	
City, town, or p	ost of	fice. If you have a foreign address, also	comp	lete spaces belov	٧.		State			P code	
BELLEVUE							WA			3004	
Foreign country name Foreign province/state/county Foreign pos							n posta	ıl code			
	1										
Filing Status		Single			,	ng surviving spouse (	,		Estate	e 🗌 Trust	
Check only	If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent										
one box.	, ,										
Digital Assets		ny time during 2023, did you: (a) receiv					rvices);	or (b) s	sell, exc	change, or	
	othe	rwise dispose of a digital asset (or a fir	nancial	interest in a digit	al asset	)? (See instructions.)				☐ Yes 🔀 No	
<b>Dependents</b>	;			(O) Dependen	<b>.</b> '.		( <b>4</b> ) C	heck th	e box if	qualifies for (see inst.):	
(see instructions)	:	(1) First name Last name		(2) Dependen identifying nun		(3) Relationship to you		hild tax credit		Credit for other dependents	
			, , ,								
If more than four											
dependents, see instructions and	·										
check here											
Income	1a	Total amount from Form(s) W-2, box	1 (see i	nstructions) .					1a	147,158.	
Effectively	b	Household employee wages not repo	rted or	Form(s) W-2 .				. [	1b		
Connected	С	Tip income not reported on line 1a (se	e instr	uctions)				. [	1c		
With U.S.	d	Medicaid waiver payments not report	ed on F	orm(s) W-2 (see	instruct	ions)		. [	1d		
Trade or	е	Taxable dependent care benefits from	n Form	2441, line 26 .				. [	1e		
Business	f	Employer-provided adoption benefits	from F	orm 8839, line 29					1f		
	g	Wages from Form 8919, line 6							1g		
Attach Form(s) W-2,	h										
1042-S,	i										
SSA-1042-S, RRB-1042-S.	j	Reserved for future use	1j								
and 8288-A	k	Total income exempt by a treaty from	Sched	ule OI (Form 104)	)-NR), i	tem L,					
here. Also		line 1(e)				1k					
attach Form(s)	Z	Add lines 1a through 1h						1z	147,158.		
1099-R if	2a	Tax-exempt interest 2a							2b		
tax was	3a	Qualified dividends 3a				linary dividends		.	3b		
withheld.	4a	IRA distributions 4a				cable amount		- t	4b		
If you did not get a Form	5a 6								5b		
W-2, see	6 7							†	7		
instructions.	8	Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here								-14,476.	
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8.						T T	9	132,682.	
				-				T	-	132,002.	
	10	Adjustments to income from Schedu income	,	,.					10		
	11	Subtract line 10 from line 9. This is yo						- t	11	132,682.	
	12	Itemized deductions (from Schedule						T T		. ,	
		deduction (see instructions)	,	,, .					12	13,850.	
	13a	Qualified business income deduction				1 1	-	-		,	
	b										
	С	Add lines 13a and 13b	• •	•					13c		
	14	Add lines 12 and 13c						. [	14	13,850.	
	15	Subtract line 14 from line 11. If zero o	r less,	enter -0 This is	your <b>ta</b>	xable income	<u>.</u>		15	118,832.	

Form 1040-NR (	2023)										Page <b>2</b>
Tax and	16	Tax (see instructions). Check if an	y from For	rm(s): <b>1</b> 88	314 <b>2</b>	4972	2 3			16	21,920.
Credits	17	Amount from Schedule 2 (Form	1040), line	3						17	0.
	18	Add lines 16 and 17								18	21,920.
	19	Child tax credit or credit for other	r depende	ents from Sched	ule 8812 (F	orm 104	10) .			19	
	20	Amount from Schedule 3 (Form	1040), line	8						20	
	21	Add lines 19 and 20								21	
	22	Subtract line 21 from line 18. If z	ero or less	s, enter -0						22	21,920.
	23a	Tax on income not effectively co	nnected w	rith a U.S. trade	or business	s from					
		Schedule NEC (Form 1040-NR),	line 15 .				23a				
	b	Other taxes, including self-emple	•		•	, , , , , , , , , , , , , , , , , , ,					
		line 21				t	23b				
	С	Transportation tax (see instruction	,				23c				
	d	Add lines 23a through 23c								23d	
	24	Add lines 22 and 23d. This is you		x			<del></del>			24	21,920.
Payments	25	Federal income tax withheld from									
	a	Form(s) W-2				t t	25a	2	8 <b>,</b> 336.		
	b	Form(s) 1099				ī	25b			-	
	C	Other forms (see instructions) .					25c			05-1	20 226
	d	Add lines 25a through 25c								25d	28,336.
	e f	Form(s) 8805								25e 25f	
		Form(s) 1042-S								25g	
	g 26	2023 estimated tax payments ar								26	
	27	Reserved for future use					27			20	
	28	Additional child tax credit from S				1	28			-	
	29	Credit for amount paid with Forn		•	<b>,</b>	t	29				
	30	Reserved for future use				· · · · · · · · · · · · · · · · · · ·	30			1	
	31	Amount from Schedule 3 (Form				ī	31				
	32	Add lines 28, 29, and 31. These						edits .		32	
	33	Add lines 25d, 25e, 25f, 25g, 26,								33	28,336.
Refund	34	If line 33 is more than line 24, su								34	6,416.
	35a	Amount of line 34 you want refu	nded to y	<b>ou</b> . If Form 8888	3 is attache	d, checl	k here		🗆	35a	6,416.
Direct deposit?	b	Routing number 1 1 1 0	0 0	6 1 4	<b>с</b> Туре	e: 🔀	Check	ing $\square$	Savings		
See instructions.	d	Account number 6 9 5 3	3 1 9	5 3 0							
	е	If you want your refund check m	ailed to ar	n address outsic	le the Unite	ed State	s not s	shown on	page 1,		
		enter it here.									
	36	Amount of line 34 you want app	lied to you	ur 2024 estimat	ed tax .		36				
Amount	37	Subtract line 33 from line 24. Thi		-							
You Owe		For details on how to pay, go to	_	-		ctions .				37	
	38	Estimated tax penalty (see instru					38				
Third	,	u want to allow another person to	discuss t			e instruc	tions.		es. Compl		ow. 🗵 <b>No</b>
Party Designee		Designee's Phone Personal ident name no. number (PIN)							cation		
Designee	name	penalties of perjury, I declare that I have		no.						a b aat a	f my lengueladas and
		they are true, correct, and complete. D									
Sign	Your	signature		Date	Your occu	upation			If the	e IRS s	ent you an Identity
Here		3.9.1.4.4.9				арано					PIN, enter it here
					SOFTWARE	E DEVEL	OPMEN	T ENGINE	EER (see	inst.)	
	Phone		_	Email address		-			I		
Paid	Prepa	rer's name	Preparer'	's signature			Date		PTIN		Check if:
Preparer		PRIYA RAM SAGAR GUPTA TALLAM	SYAM PR	IYA RAM SAGAI	R GUPTA T	ALLAM	02/2	6/2024	P02082		Self-employed
Use Only		s name GLOBAL TAXES							Phone n		78) 965-9522
	Firm's	address 245 ROONEY C	T E BF	RUNSWICK N	J 08816	5			Firm's E	IN 8	4-3171965

BAA

## SCHEDULE 1 (Form 1040)

## **Additional Income and Adjustments to Income**

OMB No. 1545-0074

2023
Attachment
Sequence No. 01

Department of the Treasury Internal Revenue Service

MANI RAHUL ZALLIPALLI

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.

Your social security number 124-61-2794

Taxable refunds, credits, or offsets of state and local income taxes			1	
			2a	
Date of original divorce or separation agreement (see instructions):				
			5	-14,476
			6	
Unemployment compensation			7	
Other income:				
Net operating loss	8a (		)	
Gambling	8b			
Cancellation of debt	8c			
Foreign earned income exclusion from Form 2555	8d (		)	
Income from Form 8853	8e			
Income from Form 8889	8f			
Alaska Permanent Fund dividends	8g			
Jury duty pay	8h			
Prizes and awards	8i			
	8j			
Stock options	8k			
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			
Olympic and Paralympic medals and USOC prize money (see				
	8m			
Section 951(a) inclusion (see instructions)	8n			
	80			
	8p			
	8g			
	8r			
	8s (		)	
	,			
	8t			
Other income. List type and amount:				
	8z			
			9	
	Alimony received Date of original divorce or separation agreement (see instructions): Business income or (loss). Attach Schedule C Other gains or (losses). Attach Form 4797 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach real estate, royalties, partnerships, S corporations, trusts, etc. Attach real estate, royalties, partnerships, S corporations, trusts, etc. Attach real estate, royalties, partnerships, S corporations, trusts, etc. Attach real estate, royalties, partnerships, S corporations, trusts, etc. Attach real estate, and the search of the searc	Alimony received Date of original divorce or separation agreement (see instructions): Business income or (loss). Attach Schedule C Other gains or (losses). Attach Form 4797 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Sche Farm income or (loss). Attach Schedule F Unemployment compensation Other income: Net operating loss Gambling Cancellation of debt Foreign earned income exclusion from Form 2555 Bad (Income from Form 8853 Income from Form 8889 Alaska Permanent Fund dividends By Jury duty pay Prizes and awards Activity not engaged in for profit income Stock options 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 Olympic and Paralympic medals and USOC prize money (see instructions) Section 951(a) inclusion (see instructions) Section 951(a) inclusion (see instructions) Section 951(a) inclusion (see instructions) Scholarship and fellowship grants not reported on Form W-2 Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d Pension or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan Wages earned while incarcerated Other income. List type and amount:  Bushate Activations Section 457 plan Wages earned while incarcerated Other income. List type and amount:  Bushate Activations Section 457 plan Wages earned while incarcerated Other income. List type and amount:  Bushate Activations Section 457 plan Wages earned while incarcerated Other income. List type and amount:  Bushate Activations Section 457 plan Wages earned while incarcerated Other income. List type and amount:	Alimony received Date of original divorce or separation agreement (see instructions): Business income or (loss). Attach Schedule C Other gains or (losses). Attach Form 4797 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E Farm income or (loss). Attach Schedule F Unemployment compensation Other income: Net operating loss Gambling Cancellation of debt Foreign earned income exclusion from Form 2555 Bd (Income from Form 8853 Income from Form 8889 Alaska Permanent Fund dividends Jury duty pay Prizes and awards Activity not engaged in for profit income Stock options 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 Olympic and Paralympic medals and USOC prize money (see instructions) Section 951(a) inclusion (see instructions) Section 951(a) inclusion (see instructions) Section 461(f) excess business loss adjustment Taxable distributions from an ABLE account (see instructions) Section 461(f) excess business loss adjustment Taxable distributions from an ABLE account (see instructions) Section 461(f) excess business loss adjustment Taxable distributions from an ABLE account (see instructions) Section 461(f) excess business loss adjustment Taxable distributions from an ABLE account (see instructions) Section 461(f) excess business loss adjustment Taxable distributions from an ABLE account (see instructions) Section 461(f) excess business loss adjustment Taxable distributions from an ABLE account (see instructions) Section 461(f) excess business loss adjustment Taxable distributions from an ABLE account (see instructions) Section 461(f) excess business loss adjustment Taxable distributions from an ABLE account (see instructions) Section 461(f) excess business loss adjustment Taxable distributions from an ABLE account (see instructions) Section 461(f) excess business loss adjustment Taxable distributions from an ABLE account see instructions) Section 461(f) excess business loss adjustment Taxa	Alimony received Date of original divorce or separation agreement (see instructions):  Business income or (loss). Attach Schedule C Other gains or (losses). Attach Form 4797 4 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E Farm income or (loss). Attach Schedule F Gambling Cancellation of debt Foreign earned income exclusion from Form 2555 Bad ( ) Income from Form 8853 Income from Form 8889 Alaska Permanent Fund dividends Jury duty pay Prizes and awards Activity not engaged in for profit income Stock options 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 Olympic and Paralympic medals and USOC prize money (see instructions) Section 951(a) inclusion (see instructions) Section 951(a) inclusion (see instructions) Section 461(i) excess business loss adjustment Taxable distributions from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan Wages earned while incarcerated Other income. List type and amount:  82  Attack Schedurship and fellowship grants not reported on Form W-2 Bar

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-				
	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	, , , , , , , , , , , , , , , , , , ,	24a			
b	Deductible expenses related to income reported on line 8l from the				
		24b			
С	Nontaxable amount of the value of Olympic and Paralympic medals	04			
_1	• • • • • • • • • • • • • • • • • • • •	24c		_	
d		24d			
е	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e			
f		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				
	<b>-</b>	24i			
j		24j			
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form				
		24k			
Z	Other adjustments. List type and amount:	24z			
05					
<b>25</b>	Total other adjustments. Add lines 24a through 24z	 E		25	
26	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> .	. ∟nter	nere and on		
	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

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

MANI RAHUL ZALLIPALLI 124-61-2794 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 C 3 4 5 Real property income and natural resources royalties . . . 6 7 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 16 (a) Kind of property and description (f) LOSS (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 descriptive details not shown below) subtract (d) from (e). 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 17 Add columns (f) and (g) of line 16 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.

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

	snown on Form 1040-NR	Your identifying number									
MAN	I RAHUL ZALLIPALLI				124-61-27						
Α	Of what country or countries were you	a citizen or national	during the tax ye	ear? INDIA							
В	In what country did you claim residence for tax purposes during the tax year? United States										
С	Have you ever applied to be a green card holder (lawful permanent resident) of the United States?										
D	Were you ever:										
1.	A U.S. citizen?					☐ Yes	⊠ No				
2.	A green card holder (lawful permanent					☐ Yes	⊠ No				
	If you answer "Yes" to (1) or (2), see Po	·									
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 tay year $-\pi^1$										
F											
	If you answered "Yes," indicate the da	te and nature of the	change:				_				
G	List all dates you entered and left the l	Jnited States during	2023. See instru	ctions.							
	Note: If you're a resident of Canada of				ent intervals.						
	check the box for Canada or Mexico				☐ Mexico						
	Date entered United States Date d	eparted United States		Date entered United State	s Date depa	rted Unite	d States				
	mm/dd/yy	mm/dd/yy		mm/dd/yy		nm/dd/yy					
			7								
Н	Give number of days (including vacation	n, nonworkdays, and p	oartial days) you v	vere present in the United S	States during:						
	2021, 20										
ı	Did you file a U.S. income tax return for	or any prior year? .				X Yes	☐ No				
	If "Yes," give the latest year and form	number you filed:	1	1040NR							
J	Are you filing a return for a trust?										
	If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a										
	U.S. person, or receive a contribution					☐ Yes	☐ No				
K	Did you receive total compensation of	\$250,000 or more du	uring the tax year	?		☐ Yes	⊠ No				
	If "Yes," did you use an alternative me					☐ Yes	☐ No				
L	Income Exempt From Tax-If you are	e claiming exemption	n from income to	ax under a U.S. income	tax treaty with	a foreign	country,				
	complete (1) through (3) below. See Pu	ub. 901 for more info	rmation on tax tre	eaties.	-	_	_				
1.	Enter the name of the country, the appl	icable tax treaty artic	le, the number of	months in prior years you	claimed the tre	aty benefi	t, and the				
	amount of exempt income in the colum	ns below. Attach For	m 8833 if required	d. See instructions.							
	(a) Country		(b) Tax treaty artic			ount of exempt					
				claimed in prior tax ye	ars income in	n current to	ax year				
	(e) Total. Enter this amount on Form		=								
2.	, ,					∐ Yes	∐ No				
3.	Are you claiming treaty benefits pursua	•	•			∐ Yes	⊠ No				
	If "Yes," attach a copy of the Competer	ent Authority determine	nation letter to yo	our return.							
М.	Check the applicable box if:										
1.	, ,					ectively c	onnected				
_	with a U.S. trade or business under se						· · 📙				
2.	You have made an election in a prev										
	States as effectively connected with a	U.S. trade or busines	ss under Section	or ray. See instructions.			<u> Ц</u>				

#### **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.

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

Your social security number

MANI	RAHUL ZALLIPALLI						124-6	1-2794	
Part									
	Note: If you are in the business of renting personal proper rental income or loss from Form 4835 on page 2, line 40.	rty, use <b>S</b>	Schedule	C. See	instru	ctions. If you	are an indi	vidual, rep	ort farm
Α Ι	Did you make any payments in 2023 that would require you	to file F	'a rm (a) 1	0002.0	'aa ina	tructions			es 🗵 No
Б	f "Yes," did you or will you file required Form(s) 1099? .			• •	• •			. L Ye	S   NO
1a	Physical address of each property (street, city, state, ZIF	P code)							
Α	20-6-74, ANAJAIAH ROAD ONGOLE PRAKASAM	DISTE	RICT, A	P IN	523	001			
В									
С									
1b	Type of Property (from list below)  2 For each rental real estate properabove, report the number of fair			Fair Rental Days			Person	QJV	
Α	personal use days. Check the Qu		and a select			365		0	
В	if you meet the requirements to f		,	В		303			
C	qualified joint venture. See instru	ictions.		C					
	of Property:						1		
	Single Family Residence 3 Vacation/Short-Term Ren	ıtal	5 Land		7	Self-Rental			
	Multi-Family Residence 4 Commercial	itai	6 Roya		-	Other (desc	rihe)		
	Width Farming Fleshaerice 4 Commercial		O Hoya	11103					
						Propert	ies:		
Incon				Α		В			С
3	Rents received	3		6	52.				
4	Royalties received	4							
Exper									
5	Advertising	5							
6	Auto and travel (see instructions)	6							
7	Cleaning and maintenance	7		3,6	51.				
8	Commissions	8							
9	Insurance	9							
10	Legal and other professional fees	10							
11	Management fees	11		3,4	20.				
12	Mortgage interest paid to banks, etc. (see instructions)	12							
13	Other interest	13							
14	Repairs	14	2,897.						
15	Supplies	15	2,513.						
16	Taxes	16	2 647						
17	Utilities	17	2,647.						
18	Depreciation expense or depletion	18							
19	Other (list)	19		1 - 1	00				
20	Total expenses. Add lines 5 through 19	20		15,1	28.				
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	_	-14,4	76				
00		21		14,4	70.				
22	Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions)	22 /		14,47		(	\	(	,
23a	Total of all amounts reported on line 3 for all rental prope	22 (			23a	(	652.	(	
_	Total of all amounts reported on line 4 for all regalty prop						032.		
b					23b 23c				
Q C	Total of all amounts reported on line 12 for all properties  Total of all amounts reported on line 18 for all properties				23d				
d	Total of all amounts reported on line 20 for all properties				23e	1 :	5,128.		
e 24	<b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b>				236	13	. 24		
2 <del>4</del> 25	Losses. Add royalty losses from line 21 and rental real estate		-		· ·	tal losees ho		(	14,476.
									14,4/0.
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 10/0) line 5. Otherwise include this ar						06		_1/ /76