(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

	1				
Submi	ssion Identification Number (SID)				
Taxpaye	r's name	Social securi	ty numb	per	
VAII	DEHI SALWAY	713-87	-868	0	
Spouse'	s name	Spouse's soo			
Part	Tax Return Information — Tax Year Ending December 31, 2023 (Ente	r vear vou a	ro all	thorizing	<u> </u>
	whole dollars only on lines 1 through 5.	i y <del>c</del> ai you a	ı e au	uionzing.	)
	Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.				
1	Adjusted gross income		1 1	96	,210.
2	Total tax		2		,425.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099		3		,107.
4	Amount you want refunded to you		4		,682.
5	Amount you owe		5		
Part		кеер а сор	y of y	our retu	rn)
my know return (to send for any Agent t paymer authoriz paymer busines taxes to persona	penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended by ledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I about original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmy return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejudely in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the Lo initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indiction in the financial institution account indiction is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the transfer of the payment (settlement) date. I also authorize the financial institutions involved in the corrective confidential information necessary to answer inquiries and resolve issues related to the paint of the payment (PIN) below is my signature for the income tax return (original or amended) I applied to the payment with the payment of the payment (property) and the financial institutions involved in the payment (property).	ve are the am litter, or electro- ection of the to .S. Treasury a licated in the to to to debit the et the authorizations to processing of payment. I fur	ounts for the counts of the country for the co	from the inc turn original ssion, <b>(b)</b> th designated paration sof to this acco To revoke (in ved no late ectronic pa	come tax tor (ERO) he reason Financial tware for bunt. This cancel) a er than 2 syment of that the
	nic Funds Withdrawal Consent.  yer's PIN: check one box only				
X		my PIN 7	8 6	6 8 0	as my
	ERO firm name signature on the income tax return (original or amended) I am now authorizing.	ř En		digits, but er all zeros	asiny
	I will enter my PIN as my signature on the income tax return (original or amended) I am r if you are entering your own PIN <b>and</b> your return is filed using the Practitioner PIN metholow.				
Your s	ignature ▶ Date ▶ _				
Snous	e's PIN: check one box only				
Spous		my DIN			
	I authorize to enter or generate ERO firm name	_	ter five	digits, but	as my
	signature on the income tax return (original or amended) I am now authorizing.			er all zeros	
	I will enter my PIN as my signature on the income tax return (original or amended) I am r if you are entering your own PIN <b>and</b> your return is filed using the Practitioner PIN meth below.				
Spous	e's signature ▶ Date ▶				
	Practitioner PIN Method Returns Only—continue below	1			
Part	Certification and Authentication — Practitioner PIN Method Only				
ERO's	<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	8 2 7	1
		Don tell	J. UII 20		
authoriz	that the above numeric entry is my PIN, which is my signature for the electronic individual income t zed to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am subments of the Practitioner PIN method and <b>Pub. 1345</b> , Handbook for Authorized IRS <i>e-file</i> Providers of I	nitting this retu	urn in a	accordance	
ERO's	signature ▶ Date ▶				
	ERO Must Retain This Form — See Instructions				
	Don't Submit This Form to the IRS Unless Requested To	Do So			

# 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 beginning			ning, 2023, ending, 20						See separate instructions.
Your first name	and r	niddle initial	Last na			our identifying number ee instructions)			
VAIDEHI			SALW	AY	713-8	37-8680			
	(numl	per and street). If you have a P.O. box,							Apt. no.
2424 9TH									5307
City, town, or p	ost of	fice. If you have a foreign address, also	comp	lete spaces below			State	Z	IP code
LONGMONT							CO	8	30503
Foreign country	nam	9	Foreigr	n province/state/co	ounty		Foreign p	ostal code	<del></del>
Filing Status		Single		, —	,	ng surviving spouse (	,	☐ Esta	te 🗌 Trust
Check only one box.									
Digital Assets		ny time during 2023, did you: (a) receiv rwise dispose of a digital asset (or a fir						(b) sell, ex	
Dependents							(4) Che	ck the box i	f qualifies for (see inst.):
(see instructions):		(1) First name Last name		(2) Dependent identifying numl		(2) Polationship to vo	Child	d tax credit	Credit for other
		(1) First name Last name		iocharying numi	J-01	(3) Relationship to yo	u		dependents
If more than four								$\vdash$	
dependents, see instructions and								$\overline{\Box}$	+
check here								<u> </u>	
Income	1a	Total amount from Form(s) W-2, box	1 (see i	nstructions)					108,258.
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 reported on Form(s) W-2 (see instructions)							. 1d	
Trade or	е	Taxable dependent care benefits from	n Form	2441, line 26				. 1e	
Business								. 1f	
Attach	g	•							
Form(s) W-2,	h	Other earned income (see instructions	. 1h						
1042-S, SSA-1042-S,	i	Reserved for future use	4.						
RRB-1042-S,	,	Reserved for future use	. 1j						
and 8288-A	k	Total income exempt by a treaty from line 1(e)			-NH), I	tem L, <b>1k</b>			
here. Also attach	z	Add lines 1a through 1h			•	<u>IK</u>		. 1z	108,258.
Form(s)	2a	Tax-exempt interest 2a	į .		h Tax	able interest		2b	100/200:
1099-R if tax was	3a	Qualified dividends 3a		42.		inary dividends		3b	42.
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		<del></del> .				. 6	
W-2, see instructions.	7	Capital gain or (loss). Attach Schedule	e D (Fo	rm 1040) if require	d. If no	ot required, check he	re [	7	
	8	Additional income from Schedule 1 (F	orm 10	040), line 10					-12,090.
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8.	This is	your <b>total effect</b> i	vely c	onnected income .		. 9	96,210.
	10	Adjustments to income from Schedu income							
	11	Subtract line 10 from line 9. This is yo	ur <b>adju</b>	ısted gross incor	ne			. 11	96,210.
	12	<b>Itemized deductions</b> (from Schedule deduction (see instructions)	,	,, .					13,850.
	13a	Qualified business income deduction	from F	orm 8995 or Form	8995-	A . <b>13a</b>			
	b	Exemptions for estates and trusts on	y (see i	nstructions) .		13b			
	С	Add lines 13a and 13b						13c	
	14								13,850.
	15	Subtract line 14 from line 11. If zero of	r less,	enter -0 This is y	our <b>ta</b> z	cable income		. 15	82 <b>,</b> 360.

Form 1040-NR (	2023)										Page <b>2</b>
Tax and	16	Tax (see instructions). Check if ar	y from For	m(s): <b>1</b> 8	314 <b>2</b> [	4972	2 3			16	13,425.
Credits	17	Amount from Schedule 2 (Form	1040), line	3						17	0.
	18	Add lines 16 and 17								18	13,425.
	19	Child tax credit or credit for other	er 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	13,425.
	23a	Tax on income not effectively co	nnected w	rith a U.S. trade	or business	from					
		Schedule NEC (Form 1040-NR),	line 15 .				23a				
	b	Other taxes, including self-emple	•		•	, ,					
		line 21				ī	23b			_	
	C	Transportation tax (see instruction	,				23c				
	d	Add lines 23a through 23c								23d	10.405
	24	Add lines 22 and 23d. This is you		x			· ·			24	13,425.
Payments	25	Federal income tax withheld from					05-	1	C 107		
	a	Form(s) W-2				t t	25a		6 <b>,</b> 107.		
	b	Form(s) 1099				ī	25b 25c			-	
	c d	Add lines 25a through 25c								25d	16,107.
	e	Form(s) 8805								25e	10,107.
	f	Form(s) 8288-A								25f	
	g g	Form(s) 1042-S								25g	
	26	2023 estimated tax payments ar								26	
	27	Reserved for future use				1	27				
	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				
	31	Amount from Schedule 3 (Form				ī	31				
	32	Add lines 28, 29, and 31. These	are your <b>t</b> o	otal other paym	ents and r	efunda	ble cre	dits .		32	
	33	Add lines 25d, 25e, 25f, 25g, 26,	and 32. T	hese are your <b>t</b> o	tal payme	nts .				33	16,107.
Refund	34	If line 33 is more than line 24, su					•	-		34	2,682.
	35a	Amount of line 34 you want refu								35a	2,682.
Direct deposit?	b	Routing number 1 0 2 0				: 🗀 (	Checki	ng 🔀	Savings		
See instructions.	d	Account number 3 7 9 3									
	е	If you want your refund check m									
		enter it here.								-	
<u> </u>	36	Amount of line 34 you want app					36				
Amount You Owe	37	Subtract line 33 from line 24. The For details on how to pay, go to				tions				37	
rou Owe	38	Estimated tax penalty (see instru	_	-		1	38			31	
Third		u want to allow another person to							es. Comp	ete be	ow. 🗵 No
Party	,	·	alocaco t			, moti ac					·
Designee	name	Designee's Phone Personal identifi name no. number (PIN)							Cation		
		penalties of perjury, I declare that I har they are true, correct, and complete. D						statement	s, and to th		
Sign	Your	signature		Date	Your occu	upation			If the	e IRS s	ent you an Identity
Here									Prot	ection	PIN, enter it here
					FIRMWA	RE E	NGIN	EER	(see	inst.)	
	Phone		Ducinic :: 1	Email address		-	D-1 -		DTIN		<u> </u>
Paid		rer's name		's signature	=	,,,,, <u> </u>	Date	2/0001	PTIN	2700	Check if:
Preparer		PRIYA RAM SAGAR GUPTA TALLAM		IYA RAM SAGAI	K GUPTA T.	ALLAM	03/0	3/2024	P02082		Self-employed
Use Only		s name GLOBAL TAXES			- 0001				Phone n	, ,	78) 965-9522
	Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816 Firm's EIN						1 <b>IN</b> 8	4-3171965			

# SCHEDULE 1 (Form 1040)

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

OMB No. 1545-0074

2023

Attachment
Seguence No. 01

Department of the Treasury Internal Revenue Service

VAIDEHI SALWAY

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. <b>01</b>
Your soci	ial security number
713-87	-8680

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	-12,090.
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:			
		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	here and on Form		
	1040, 1040-SR, or 1040-NR, line 8		10	-12,090.

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			
				-	
25	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> .	. Enter	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

Form 4797, or both.

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

VAIDEHI SALWAY 713-87-8680 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

# 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 :	ame shown on Form 1040-NR								
VAI	DEHI SALWAY				713-87-8				
Α	Of what country or countries w	vere you a citizen or nationa	al during the tax y	/ear? INDIA					
В	In what country did you claim	residence for tax purposes	s during the tax y	ear? United States					
С	Have you ever applied to be a	green card holder (lawful p	ermanent resider	nt) of the United States? .		☐ Yes	⊠ No		
D	Were you ever:	` ` .		,					
1.	=					Yes	⊠ No		
	A green card holder (lawful per						⊠ No		
	If you answer "Yes" to (1) or (2	· · · · · · · · · · · · · · · · · · ·				□ .00	<u></u> ,o		
E	If you had a visa on the last of				nter your U.S				
_	immigration status on the last of				-				
F	Have you ever changed your v		tus) or IIS immi	 gration status?		Yes	⊠ No		
•	If you answered "Yes," indicate						<u></u>		
G	List all dates you entered and			uctions					
-	<b>Note:</b> If you're a resident of C		-		ient intervals				
	check the box for Canada or				Mexico				
	Date entered United States	Date departed United State		Date entered United State	es Date dena	arted Unite	d States		
	mm/dd/yy	mm/dd/yy		mm/dd/yy		nm/dd/yy			
н	Give number of days (including	vacation, nonworkdays, and	 d partial davs) vou	were present in the United	States during:				
		, 2022							
ı	Did you file a U.S. income tax	return for any prior year? .				X Yes	□No		
	If "Yes," give the latest year ar								
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					☐ Yes	☐ No		
K	Did you receive total compens	ation of \$250,000 or more	during the tax yea	ar?		Yes	⊠ No		
	If "Yes," did you use an alterna					☐ Yes	☐ No		
L	Income Exempt From Tax-If					a foreign	country,		
	complete (1) through (3) below				•	J	•		
1.	Enter the name of the country,	the applicable tax treaty art	icle, the number o	of months in prior years you	claimed the tre	eaty benefi	t, and the		
	amount of exempt income in th	e columns below. Attach Fo	orm 8833 if require	ed. See instructions.		-			
	(a) Cou	ntry	(b) Tax treaty an	ticle (c) Number of mont	(c) Number of months (d) Amount of (				
				claimed in prior tax ye	ears income i	n current t	ax year		
							_		
	(e) Total. Enter this amount or	n Form 1040-NR, line 1k. D	o not enter it any	where else on line 1					
2.	Were you subject to tax in a fo	reign country on any of the	e income shown in	n 1(d) above?		☐ Yes	☐ No		
3.	Are you claiming treaty benefit	s pursuant to a Competent	t Authority determ	nination?		☐ Yes	⊠ No		
	If "Yes," attach a copy of the C	Competent Authority detern	nination letter to y	your return.					
М	Check the applicable box if:								
1.						fectively c	onnected		
	with a U.S. trade or business u						🗆		
2.	You have made an election in						ne United		
	States as effectively connected	d with a U.S. trade or busin	ess under section	n 871(d). See instructions .			<u> L</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

VAII	DEHI SALWAY						713-8	87-8680		
Part	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.	d Ro ty, use	yalties Schedule	e C. See	instru	ctions. If you a	re an inc	lividual, rep	ort farm	
	Did you make any payments in 2023 that would require you									
В	f "Yes," did you or will you file required Form(s) 1099? .							. 🗌 Ye	es 🗌 No	
1a	Physical address of each property (street, city, state, ZIF	od(	e)							
Α	FLAT NO.108, WING A, PHASE 2, PIONEER WOODS	WANA	DONGRI,	HINGN.	A ROA	AD, NAGPUR,	MAHAR	ASHTRA I	 [N 441110	
В										
С										
1b	Type of Property (from list below)  2 For each rental real estate properabove, report the number of fair	rental	l and Days			ir Rental Days				
Α	personal use days. Check the Q			Α		365		0		
В	if you meet the requirements to f qualified joint venture. See instru	ile as	a	В						
С	quained joint venture. See institu	CLIOIR	5.	С						
1	of Property: Single Family Residence 3 Vacation/Short-Term Ren Multi-Family Residence 4 Commercial	tal	5 Land 6 Roya			Self-Rental Other (descr				
						Properti	es:			
Incon				Α		В			С	
3	Rents received	3		6	74.					
4 Expei	Royalties received	4								
⊏xpei 5		5								
6	Advertising	6								
7	Cleaning and maintenance	7		2 0	87					
8	Commissions	8		2,087.						
9	Insurance	9								
10	Legal and other professional fees	10								
11	Management fees	11		1,6	1 0					
12	Mortgage interest paid to banks, etc. (see instructions)	12		1,0	10.					
13	Other interest	13								
14	Repairs	14		2.9	63.					
15	Supplies	15		1,8						
16	Taxes	16								
17	Utilities	17		1,9	85.					
18	Depreciation expense or depletion	18			74.					
19	Other (list)	19								
20	Total expenses. Add lines 5 through 19	20		12,7	64.					
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		-12,0	90.					
22	Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions)	22		12,09		(		)(		
23a	Total of all amounts reported on line 3 for all rental prope	rties			23a		674.			
b	Total of all amounts reported on line 4 for all royalty prop	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		,274.			
е	Total of all amounts reported on line 20 for all properties				23e	12	,764.			
24	Income. Add positive amounts shown on line 21. Do not	t inclu	de any lo	sses			. 24			
25	Losses. Add royalty losses from line 21 and rental real estate	e loss	es from lin	ie 22. Ei	nter to	tal losses her	e <b>25</b>	(	12,090.)	
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						n 26		-12,090.	