(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

internal Herenae Corrido								
Submission Identificat	cion Number (SID)							
Taxpayer's name			Social security number					
PRASHANT KUMAR			760-56	-1860)			
Spouse's name			Spouse's social security number					
Part I Tax Retu	urn Information — Tax Year Ending Dec	ember 31, 2023 (Enter	vear vou a	re aut	horizina)		
	nly on lines 1 through 5.	ZOZS (Enter	your you u	i o dat	inonzing.	,		
	filers use line 4 only. Leave lines 1, 2, 3, and 5 \mid	blank.						
	sincome			1	131	,888.		
2 Total tax				2		,728.		
3 Federal income	e tax withheld from Form(s) W-2 and Form(s) 10	99		3	24	,975.		
4 Amount you wa	ant refunded to you			4		,247.		
5 Amount you ov				5				
Part II Taxpaye	er Declaration and Signature Authorizati	ion (Be sure you get and l	eep a cop	y of y	our retu	rn)		
my knowledge and belie return (original or amend to send my return to the for any delay in processi Agent to initiate an ACH payment of my federal ta authorization is to remai payment, I must contac business days prior to the taxes to receive confide personal identification number of the send or the send of the send	y, I declare that I have examined a copy of the inconfi, it is true, correct, and complete. I further declare ed) I am now authorizing. I consent to allow my inter IRS and to receive from the IRS (a) an acknowledging the return or refund, and (c) the date of any refur electronic funds withdrawal (direct debit) entry to the axes owed on this return and/or a payment of estimating in Infull force and effect until I notify the U.S. Treast the U.S. Treast the U.S. Treast Financial Agent at 1-888-353-the payment (settlement) date. I also authorize the finantial information necessary to answer inquiries and the properties of the income tall the properties of the properties of the income tall the properties of the income tall the properties of the properties of the income tall the prop	e that the amounts in Part I above the transmement of receipt or reason for rejected. If applicable, I authorize the U le financial institution account indicated tax, and the financial institution sury Financial Agent to terminate 4537. Payment cancellation requancial institutions involved in the difference related to the period of the	e are the amounter, or electro- ection of the treatment o	ounts from the counts of the counts of the country to the country to the country the count	rom the incurn original sion, (b) the lesignated aration sofo this according to revoke (eved no late extronic paknowledge	come tax ator (ERO) ne reason Financial ftware for ount. This (cancel) a er than 2 ayment of e that the		
Electronic Funds Withdra Taxpayer's PIN: check								
	GLOBAL TAXES LLC	to optor or goporate	my DINI 6	1 8	6 0	00 mv		
	ERO firm name the income tax return (original or amended) I a	to enter or generate	Ent		digits, but r all zeros	as my		
☐ I will enter m	y PIN as my signature on the income tax return tering your own PIN and your return is filed us	n (original or amended) I am n						
Your signature ►	PRASHANT KUMAR	Date ▶ _	03/12/24					
Spouse's PIN: check	one box only							
☐ I authorize	•	to enter or generate	mv PIN			as my		
	ERO firm name		Ent		digits, but	,		
signature on	the income tax return (original or amended) I a	m now authorizing.	do	n't entei	r all zeros			
	y PIN as my signature on the income tax return tering your own PIN and your return is filed us							
Spouse's signature ►		Date ►						
	Practitioner PIN Method Ret							
Part III Certifica	ation and Authentication — Practitioner	PIN Method Only						
ERO's EFIN/PIN. Ente	er your six-digit EFIN followed by your five-digi	it self-selected PIN. 2 2	2 4 9 Don't ente	6 0 er all ze	8 2 7	1		
authorized to file for tax	numeric entry is my PIN, which is my signature for t year indicated above for the taxpayer(s) indicated titioner PIN method and Pub. 1345, Handbook for A	above. I confirm that I am subm	itting this retu	ırn in a	ccordance			
ERO's signature ▶		Date ▶						
	ERO Must Retain This Fo)					
	Don't Submit This Form to the IF	เอ Uniess Requested To L	NO 20					

E 1040 Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return



1040		partment of the Treasury—Internal Revenue Servi		urn G	20 2	3	OMB No. 1545	-0074	IRS Use On	ly—Do not	write or st	aple in this space.	
For the year Jai	n. 1–De	c. 31, 2023, or other tax year beginning			, 2023, end	ling			, 20	See se	eparate	instructions.	
Your first name	and n	niddle initial	Last na	ıme						Your social security number			
PRASHAN'	Г		KUMA	AR						760	56	1860	
		's first name and middle initial	Last na	ıme								l security number	
Hanna addinasa	/									<u> </u>	<u> </u>		
	•	per and street). If you have a P.O. box, see	Instructi	ons.				A	pt. no.	1		ection Campaign you, or your	
		<u>oN COURT AVE NE</u> fice. If you have a foreign address, also co	mnlete s	naces helow		Sta	to	ZIP co	nde			jointly, want \$3	
Atlanta	0000	nice. Il you have a loreigh address, also ec	inpicto d	paces below	•	GA		303		to go to this fund. Checking			
Foreign countr	v name	3		Foreign provi	nce/state/				n postal code		low Will x or refu	not change	
g	,			g p	,		·			, , , , , , ,	Y	_	
Filing Status	s D	☑ Single					Head of ho	ouseho	old (HOH)	_			
Check only		☐ Married filing jointly (even if only o	ne had i	income)									
one box.		☐ Married filing separately (MFS)					☐ Qualifying	surviv	ing spouse	e (QSS)			
	lf	you checked the MFS box, enter the	name o	of your spou	use. If you	u che	ecked the HOH	or QS	SS box, en	ter the ch	nild's na	ame if the	
	qı	ualifying person is a child but not you	ır deper	ndent:									
Digital	At a	any time during 2023, did you: (a) rec	eive (as	a reward, a	ward, or	payn	nent for prope	rty or s	services); c	or (b) sell,			
Assets		hange, or otherwise dispose of a dig									□ Y	es 🗵 No	
Standard	Son	neone can claim: 🗌 You as a de	penden	t 🗌 Yo	ur spous	e as	a dependent						
Deduction		Spouse itemizes on a separate retur	n or you	ı were a du	al-status	alien							
Age/Blindnes	s You	ı: ☐ Were born before January 2, 1	959	Are blind	Spc	ouse:	: Was bor	n befo	re January	2, 1959	I	ls blind	
Dependent	s (see	e instructions):		(2) Soc	ial security	,	(3) Relationsh	ip (4)	Check the	box if qua	lifies for	(see instructions):	
If more		First name Last name			ımber		to you		Child tax	credit	Credit fo	or other dependents	
than four													
dependents, see instruction	e —												
and check													
here L													
Income	1a	Total amount from Form(s) W-2, b	,		,					. 1	_	147,108.	
Attach Form(s)	b	Household employee wages not reported on Form(s) W-2								. 11	_		
W-2 here. Also	С.	Tip income not reported on line 1a (see instructions)											
attach Forms W-2G and	d		eported on Form(s) W-2 (see instructions)						. 10	_			
1099-R if tax	e	Taxable dependent care benefits from Form 2441, line 26								. 10			
was withheld.	f									. 1			
If you did not get a Form	g									. 19		0.	
W-2, see	h i	Other earned income (see instruct Nontaxable combat pay election (s	,					· ·		. 11	11	<u> </u>	
instructions.			see ii isti	iuctions) .						. 1:		147,108.	
Attach Sch. B	z 2a	Add lines 1a through 1h	2a		·i	 h T	 axable interest			. 21	_	597.	
if required.	3a	·	3a		14.		rdinary divider					14.	
	4a	-	4a				axable amount						
Standard	5a		5a				axable amount			. 51			
Deduction for— Single or	6a		6a				axable amount			. 61			
Married filing	c	If you elect to use the lump-sum e		method, ch	eck here					i L			
separately, \$13,850	7	Capital gain or (loss). Attach Sche		•		•	,					-3,000.	
 Married filing jointly or 	8	Additional income from Schedule								. 8	_	-12,831.	
Qualifying	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7	-							. 9		131,888.	
surviving spouse, \$27,700	10	Adjustments to income from Sche		-						. 10			
 Head of household, 	11	Subtract line 10 from line 9. This is								. 1	_	131,888.	
\$20,800	12	Standard deduction or itemized	•							. 1		13,850.	
If you checked any box under	13	Qualified business income deduct		,		•	5-A			. 1			
Standard Deduction,	14									. 14		13,850.	
see instructions.	15	Subtract line 14 from line 11. If zer	o or les	s, enter -0-	. This is y	our t	axable incom	e .	<u></u> .	. 19	5	118,038.	

Form 1040 (202)	3)								Page Z	
Tax and	16	Tax (see instructions). Check	if any from Form	(s): 1 881	4 2 4972	3 🗌		16	21,728.	
Credits	17	Amount from Schedule 2, lin	ne 3					17		
	18	Add lines 16 and 17						18	21,728.	
	19	Child tax credit or credit for	other dependen	ts from Sched	ule 8812			19		
	20	Amount from Schedule 3, lin	ne 8					20		
	21	Add lines 19 and 20						21		
	22	Subtract line 21 from line 18	. If zero or less,	enter -0				22	21,728.	
	23	Other taxes, including self-e	mployment tax,	from Schedule	e 2, line 21			23	0.	
	24	Add lines 22 and 23. This is	your total tax					24	21,728.	
Payments	25	Federal income tax withheld	from:							
•	а	Form(s) W-2				25a 2	4,975.			
	b	Form(s) 1099				25b				
	С	Other forms (see instructions	s)			25c				
	d	Add lines 25a through 25c						25d	24,975.	
If you have a	26	2023 estimated tax payment	ts and amount a	pplied from 20)22 return			26		
qualifying child,	27	Earned income credit (EIC)			No .	27				
attach Sch. EIC.	28	Additional child tax credit from	m Schedule 8812	!		28				
	29	American opportunity credit	from Form 8863	3, line 8		29				
	30	Reserved for future use .				30				
	31	Amount from Schedule 3, lin								
	32	Add lines 27, 28, 29, and 31	32							
	33	Add lines 25d, 26, and 32. T	hese are your to	tal payments				33	24,975.	
Refund	34	If line 33 is more than line 24	1, subtract line 2	4 from line 33.	This is the amour	nt you overpaid		34	3,247.	
	35a	Amount of line 34 you want	refunded to you	ı. If Form 8888	is attached, ched	ck here	\square	35a	3,247.	
Direct deposit?	b	Routing number 0 6 1	0 0 0 0	5 2	c Type: 🛛	Checking [] Savings			
See instructions.	d	Account number 3 3 4	0 6 1 3	9 1 8 9	9 2					
	36	Amount of line 34 you want a	applied to your	2024 estimate	ed tax	36				
Amount	37	Subtract line 33 from line 24	. This is the amo	ount you owe.						
You Owe		For details on how to pay, g	o to <i>www.ir</i> s.go	//Payments or	see instructions .			37		
	38	Estimated tax penalty (see in	nstructions) .			38				
Third Party		you want to allow another	•			_				
Designee							Complete		⊠ No	
		signee's me		Phone no.			rsonal ident mber (PIN)	tification		
Sign		der penalties of perjury, I declare the	nat I have examine	d this return and	accompanying sche		. ,	the best	of my knowledge and	
_		lief, they are true, correct, and com								
Here	Yo	ur signature		Date Your occupation			If th	If the IRS sent you an Identity		
		PRASHANT KUMAR		03/12/24			1	Protection PIN, enter it here		
Joint return?				DATA SCIENTIST II				e inst.)		
See instructions. Keep a copy for		ouse's signature. If a joint return, I	ooth must sign.	Date	Spouse's occupati	on			nt your spouse an ection PIN, enter it here	
your records.							I	e inst.)		
	Ph	one no. (404)509-219	7	Email address	PRASHANTKUMAR:	101193@GMAIL.	COM			
Daid	Pre	eparer's name	Preparer's signat	ure		Date	PTIN		Check if:	
Paid	SYAN	M PRIYA RAM SAGAR GUPTA TALLAM	SYAM PRIYA	RAM SAGAR	GUPTA TALLAM	03/10/2024	P0208	32703	Self-employed	
Preparer									(678)965-9522	
Use Only			Y CT E BRU	NSWICK N	J 08816			n's EIN	84-3171965	
_ · ·		10101 1 11 11							- 1010	

SCHEDULE 1 (Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

Department of the Treasury Intern

Attach to Form 1040, 1040-SR, or 1040-NR.

Internal Revenue Service	Sequence No. C				
Name(s) shown on Fo	rm 1040, 1040-SR, or 1040-NR	Your soci	al security number		
PRASHANT KUMAR		760-56	-1860		
Double Addition					

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. Atta	ach Schedule E .	5	-12,831.
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 (<u>)</u>	
е	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
į	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
I	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	-	
p	Section 461(I) excess business loss adjustment	8p		
q	Taxable distributions from an ABLE account (see instructions) Scholarship and fellowship grants not reported on Form W-2	8q 8r	-	
r	Nontaxable amount of Medicaid waiver payments included on Form	or		
S	1040, line 1a or 1d	8s (
t	Pension or annuity from a nonqualifed deferred compensation plan or	05 (4	
٠	a nongovernmental section 457 plan	8t		
u	Wages earned while incarcerated	8u		
z	Other income. List type and amount:			
_	enter meeting blockype 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	-12,831.
	•			

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-base	sis government		
	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)	1		
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	1		
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)	n		
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		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income. En	ter here and on		
	Form 1040, 1040-SR, or 1040-NR, line 10		26	

SCHEDULE D (Form 1040)

Department of the Treasury

Internal Revenue Service

Capital Gains and Losses

Attach to Form 1040, 1040-SR, or 1040-NR.

Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10. Go to www.irs.gov/ScheduleD for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment Sequence No. **12**

	ASHANT KUMAR					1860
	you dispose of any investment(s) in a qualified opportunity es," attach Form 8949 and see its instructions for additional			_		
Pa					e ins	tructions)
lines This	instructions for how to figure the amounts to enter on the below. form may be easier to complete if you round off cents to e dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustmen to gain or loss Form(s) 8949, line 2, colum	ts from Part I,	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a	Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b.					
1b	Totals for all transactions reported on Form(s) 8949 with Box A checked					
2	Totals for all transactions reported on Form(s) 8949 with Box B checked					
3	Totals for all transactions reported on Form(s) 8949 with Box C checked					
4	Short-term gain from Form 6252 and short-term gain or (le	oss) from Forms 4	1684, 6781, and 88	324	4	
5	Net short-term gain or (loss) from partnerships, Schedule(s) K-1	•		rusts from	5	
6	Short-term capital loss carryover. Enter the amount, if an Worksheet in the instructions	y, from line 8 of y	our Capital Loss	Carryover	6	(3,578.)
7	Net short-term capital gain or (loss). Combine lines 1a term capital gains or losses, go to Part II below. Otherwise				7	-3,578.
Pai					(see i	
lines This	See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars. (d) (e) Cost to gain or loss i Form(s) 8949, P. line 2, column					
8a	Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.					
8b	Totals for all transactions reported on Form(s) 8949 with Box D checked					
9	Totals for all transactions reported on Form(s) 8949 with Box E checked					
10	Totals for all transactions reported on Form(s) 8949 with Box F checked					
11	Gain from Form 4797, Part I; long-term gain from Forms from Forms 4684, 6781, and 8824				11	
12	Net long-term gain or (loss) from partnerships, S corporat				12	
	Capital gain distributions. See the instructions				13	
14	Long-term capital loss carryover. Enter the amount, if any Worksheet in the instructions	•	your Capital Loss 	Carryover	14	(
15	Net long-term capital gain or (loss). Combine lines 8a	through 14 in co	olumn (h). Then, g	o to Part III		

Schedule D (Form 1040) 2023 Page 2

Part III **Summary** 16 Combine lines 7 and 15 and enter the result 16 -3,578.• If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 17 Are lines 15 and 16 both gains? ☐ **Yes.** Go to line 18. No. Skip lines 18 through 21, and go to line 22. 18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet 18 19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet . . . 19 20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. and 22 below. If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: 21 • The loss on line 16; or 21 3,000.) • (\$3,000), or if married filing separately, (\$1,500) **Note:** When figuring which amount is smaller, treat both amounts as positive numbers. Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? 22 X yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.

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

PRAS	HANT KUMAR							7	760-5	6-1860	
Part		Loss	s From Rental Real Estate ar	nd Ro	yalties			•			
	Note: If you a	are in th	ne business of renting personal prope	rty, use	e Schedul	e C. See	instru	ctions. If you are	an indi	vidual, rep	ort farm
A [s from Form 4835 on page 2, line 40. Ints in 2023 that would require you		Form(e)	10002 5	Soo inc	etructions			e X No
			ou file required Form(s) 1099? .								
							• •		• •		
1a	-		ach property (street, city, state, ZI								
Α	MAJESTIC JAI	NKI,	DANAPUR PATNA BIHAR IN	801	503						
В											
С		_					1			-	
1b	Type of Property (from list below)	2	For each rental real estate property				Fa	_		nal Use	QJV
Λ.	3	-	above, report the number of fair personal use days. Check the Q			Α		Days	Da		
A B	3	-	if you meet the requirements to			B		365		0	
C		-	qualified joint venture. See instru	uction	s.	C					
	□ of Property:	1									Ш
	Single Family Resi	dence	e 3 Vacation/Short-Term Rer	ntal	5 Land	4	7	Self-Rental			
	Multi-Family Resid		4 Commercial	rica.	6 Roya	-		Other (describ	e)		
								Properties	:		
Incom						Α	1.0	В			С
3				3		6	13.				
4 Exper		u		4							
Expei 5				5							
6	_		structions)	6							
7	· ·		nce	7		1,6	42				
8	•			8			12.				
9				9							
10			sional fees	10							
11				11		1,2	35.				
12			to banks, etc. (see instructions)	12		· ·					
13	Other interest .	·		13							
14	Repairs			14		1,8	46.				
15	Supplies			15		2,1	31.				
16				16							
17				17			46.				
18			or depletion	18		4,3	44.				
19	Other (list)			19							
20	rotai expenses. A	ad III	ies 5 through 19	20		13,4	44.				
21			ne 3 (rents) and/or 4 (royalties). If								
			structions to find out if you must	21		-12,8	31				
22			estate loss after limitation, if any,	21		±2,0	J + •				
~~			tructions)	22	(12,83	31 \	(١	(١
23a	•		ported on line 3 for all rental prope	_			23a	•	613.		
b		-	ported on line 4 for all royalty prop				23b		,		
c			ported on line 12 for all properties				23c				
d			ported on line 18 for all properties				23d	4,	344.		
е			ported on line 20 for all properties				23e		444.		
24			amounts shown on line 21. Do no		ide any lo	sses			24		
25	Losses. Add royal	ty loss	ses from line 21 and rental real estat	te loss	es from lir	ne 22. E	nter to	tal losses here	25	(12,831.)
26			e and royalty income or (loss).								
			IV, and line 40 on page 2 do no								
	Schedule 1 (Form	า 1040), line 5. Otherwise, include this a	moun	t in the to	tal on li	ne 41	on page 2 .	26		-12,831.