8879 Form

(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 Revenue Service Control of the latest miorination		
Submission Identification Number (SID)		
Taxpayer's name	Social security	y number
SRUJANA KARANAM	737-98-	0230
Spouse's name		al security number
Death Too Determine the Too Very Further Describer Of 1999	F	
	Enter year you ar	e authorizing.)
Enter whole dollars only on lines 1 through 5.		
Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.	ı	26 454
1 Adjusted gross income	+	1 36,454.
2 Total tax	1	2 4,157.
Federal income tax withheld from Form(s) W-2 and Form(s) 1099		3 7,899.
4 Amount you want refunded to you		4 3,742.
5 Amount you owe Part II Taxpayer Declaration and Signature Authorization (Be sure you get a		-
Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or ame		
to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution accoupayment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial inauthorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to tempayment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation business days prior to the payment (settlement) date. I also authorize the financial institutions involved taxes to receive confidential information necessary to answer inquiries and resolve issues related to personal identification number (PIN) below is my signature for the income tax return (original or amende	the U.S. Treasury an nt indicated in the tastitution to debit the minate the authorizan requests must be in the processing of the payment. I furth	Id its designated Financial x preparation software for entry to this account. This tion. To revoke (cancel) a received no later than 2 the electronic payment of her acknowledge that the
Electronic Funds Withdrawal Consent.		
Taxpayer's PIN: check one box only		0 2 3 0
X I authorize GLOBAL TAXES LLC to enter or general section to enter or general section in the section of the se	Ente	er five digits, but
signature on the income tax return (original or amended) I am now authorizing.	don	't enter all zeros
I will enter my PIN as my signature on the income tax return (original or amended) I if you are entering your own PIN and your return is filed using the Practitioner PIN below.		
Your signature ► Date	e▶	
Spauge's DIN shock are how only		
Spouse's PIN: check one box only	avata may DINI	
I authorize to enter or gene	-	as my
signature on the income tax return (original or amended) I am now authorizing.		er five digits, but 't enter all zeros
I will enter my PIN as my signature on the income tax return (original or amended) I if you are entering your own PIN and your return is filed using the Practitioner PIN below.		
Spouse's signature ▶ Date		
Spouse's signature ► Date Practitioner PIN Method Returns Only—continue b		
Part III Certification and Authentication — Practitioner PIN Method Only	CIOM	
Tartin Definition and Address Cation — Fractitioner File Method Only		
ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.	2 2 2 4 9 6 Don't ente	
I certify that the above numeric entry is my PIN, which is my signature for the electronic individual inco authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am requirements of the Practitioner PIN method and Pub. 1345 , Handbook for Authorized IRS <i>e-file</i> Provider	submitting this retur	rn in accordance with the
ERO's signature ▶ Date	-	
ERO Must Retain This Form — See Instruction		

Don't Submit This Form to the IRS Unless Requested To Do So

Department of the Treasury—Internal Revenue Service U.S. Nonresident Alien Income Tax Return

2023

IRS Use Only—Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2023, or other tax year beginn				, 2023,	20	instructions.		
Your first name	and i	middle initial	Last na	ame		Your identifying number see instructions)		
SRUJANA			KARA	NAM	737-9	98-0230		
Home address ((numl	per and street). If you have a P.O. box	, see ins	tructions.				Apt. no.
3124 DENA	LI	DR						
City, town, or po	ost o	ffice. If you have a foreign address, als	so comp	lete spaces below.		State	Z	ZIP code
IRVING						TX		75063
Foreign country	nam	e	Foreig	n province/state/county		Foreign _I	oostal cod	е
Filing Status	1	Single Married filing sepa			ng surviving spouse		Esta	ate Trust
Check only one box.								
Digital Assets	At a othe	ny time during 2023, did you: (a) recei rwise dispose of a digital asset (or a f	ve (as a inancial	reward, award, or paymonth	ent for property or se)? (See instructions.)			xchange, or
Dependents						(4) Ch	eck the box	if qualifies for (see inst.):
(see instructions):		(1) First name Last name		(2) Dependent's identifying number	(3) Relationship to yo	ou Chil	d tax credit	Credit for other dependents
		(), we will be a second of the		, ,	(0)			
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	57 , 890.
Effectively	b	Household employee wages not rep	orted or	Form(s) W-2			. 1b	
Connected	С	Tip income not reported on line 1a (s	see instr	uctions)			. 1c	
With U.S.	d	Medicaid waiver payments not report					. 1d	
Trade or	е	Taxable dependent care benefits fro					. 1e	
Business	f	Employer-provided adoption benefit					. 1f	
Attach	g	Wages from Form 8919, line 6					. 1g	
Form(s) W-2,	h	Other earned income (see instruction					. 1h	
1042-S, SSA-1042-S,	i :	Reserved for future use					4:	
RRB-1042-S,	J	Reserved for future use			1 1		. <u>1j</u>	
and 8288-A	K	Total income exempt by a treaty from line 1(e)		,	tem L, 1k			
here. Also attach	7	Ine 1(e)					. 1z	57,890.
Form(s)	z 2a	Tax-exempt interest 2a	1		able interest			377030.
1099-R if tax was	3a	Qualified dividends 3a			linary dividends .			
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						
W-2, see instructions.	7	Capital gain or (loss). Attach Schedu						
	8	Additional income from Schedule 1 (Form 10	040), line 10			. 8	-7 , 586.
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8	3. This is	your total effectively c	onnected income		. 9	50,304.
	10	Adjustments to income from Schedincome	•	•				13,850.
	11	Subtract line 10 from line 9. This is y	our adj u	ısted gross income			. 11	36,454.
	12	Itemized deductions (from Schedu deduction (see instructions)	•	**				0.
	13a	Qualified business income deduction			1 1	-		
	b	Exemptions for estates and trusts or						
	С	Add lines 13a and 13b					. 13c	
	14	Add lines 12 and 13c					. 14	0.
	15	Subtract line 14 from line 11. If zero	or less,	enter -0 This is your ta :	xable income .		. 15	36,454.

Form 1040-NR (2023) Page **2**

Tax and	16	Tax (see instructions). Check if any	from For	m(s): 1	38	314 2	<u></u>	72 3	B 🗆		16	4,157.
Credits	17	Amount from Schedule 2 (Form 10	040), line	3							17	0.
	18	Add lines 16 and 17									18	4,157.
	19	Child tax credit or credit for other									19	
	20	Amount from Schedule 3 (Form 10	040), line	8							20	
	21	Add lines 19 and 20									21	
	22	Subtract line 21 from line 18. If zer	ro or less	s, enter -0-							22	4,157.
	23a	Tax on income not effectively cons Schedule NEC (Form 1040-NR), lir						23a				
	b	Other taxes, including self-employ line 21						23b				
	С	Transportation tax (see instruction						23c				
	d	Add lines 23a through 23c									23d	
	24	Add lines 22 and 23d. This is your	total ta	x							24	4 , 157.
Payments	25	Federal income tax withheld from:										
•	а	Form(s) W-2						25a		7 , 899.		
	b	Form(s) 1099						25b				
	С	Other forms (see instructions) .						25c				
	d	Add lines 25a through 25c									25d	7,899.
	е	Form(s) 8805									25e	
	f	Form(s) 8288-A									25f	
	g	Form(s) 1042-S									25g	
	26	2023 estimated tax payments and	amount	applied from	n 20	22 return					26	
	27	Reserved for future use						27				
	28	Additional child tax credit from Sc	hedule 8	812 (Form 1	040)			28				
	29	Credit for amount paid with Form	1040-C					29				
	30	Reserved for future use						30				
	31	Amount from Schedule 3 (Form 10	040), line	15				31				
	32	Add lines 28, 29, and 31. These ar	e your t e	otal other pa	aym	ents and	refund	lable cr	edits		32	
	33	Add lines 25d, 25e, 25f, 25g, 26, a	ınd 32. T	hese are you	ur to	tal payme	ents				33	7,899.
Refund	34	If line 33 is more than line 24, sub	tract line	24 from line	33.	This is the	e amou	ınt you c	overpaid		34	3 , 742.
	35a	Amount of line 34 you want refund	ded to y	ou. If Form 8	3888	is attache	ed, che	ck here			35a	3,742.
Direct deposit?	b	Routing number 1 1 1 0	0 0	6 1 4		c Type	e: 🗵	Check	ing \square	Savings		
See instructions.	d	Account number 7 7 0 5	5 8	2 0 0								
	е	If you want your refund check ma	iled to a	n address ou	ıtsid	e the Unit	ed Sta	tes not	shown on	page 1,		
		enter it here.										
	36	Amount of line 34 you want applied	ed to you	ur 2024 esti	mate	ed tax		36				
Amount	37	Subtract line 33 from line 24. This	is the ar	mount you o	we.							
You Owe		For details on how to pay, go to w	ww.irs.g	ov/Payment	s or	see instru	ctions				37	
	38	Estimated tax penalty (see instruc	tions) .					38				
Third	Do yo	ou want to allow another person to o	discuss t	his return wi	th th	e IRS? Se	e instr	uctions.	□ Ye	es. Comp	lete bel	low. 🗵 No
Party Designee	Desig name	Designee's Phone Personal identifie								cation		
		Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which										
Sign Here	Your signature			Date Your occupation						II.		ent you an Identity PIN, enter it here
=						DATA I	ENGI	NEER		(see	inst.)	
	Phon			Email addre	ess			1.				
Paid	Prepa	rer's name	Preparer	's signature				Date		PTIN		Check if:
Preparer	SYAM	PRIYA RAM SAGAR GUPTA TALLAM	SYAM PR	PRIYA RAM SAGAR GUPTA TALLAM 03/05/2024					P02082	2703	Self-employed	
Use Only	Firm's	s name GLOBAL TAXES L	LC							Phone n	0. (6	78)965-9522
OSE OIIIY	Firm'	s address 245 POONEY CT	ים ים י	NOT THE MILE	T/I	T 0001	6			Firm's F	IN 8	4-3171965

BAA

SCHEDULE 1 (Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074 Attachment Sequence No. 01

Department of the Treasury Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR. Go to www.irs.gov/Form1040 for instructions and the latest information.

Name(s) shown on Form 1040, 1040-SR, or 1040-NR 737-98-0230 SRUJANA KARANAM

Your social security number

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	-7,586.
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	-7 , 586.

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 governing	ment		
	officials. Attach Form 2106	L	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	<u> </u>	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:	- 1		
а	Jury duty pay (see instructions)			
b	Deductible expenses related to income reported on line 8l from the	- 1		
	rental of personal property engaged in for profit			
С	Nontaxable amount of the value of Olympic and Paralympic medals	- 1		
	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			
h	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	- 1		
	from the IRS for information you provided that helped the IRS detect	- 1		
	tax law violations			
j	Housing deduction from Form 2555			
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form	- 1		
	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 . Enter here an			
	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.

Attachment Sequence No. **7B**

Name shown on Form 1040-NR SRUJANA KARANAM

Your identifying number 737-98-0230

		Nature of Income		(a) 10%	(b) 15%	(c) 30%	(d) Othe	er (specify)	
		Nature of income			(a) 1070	(b) 1370	(6) 30 70	%	%
1	Dividends and divide	end equivalents:							
а	Dividends paid by U.	S. corporations		1a					
b	Dividends paid by fo	reign corporations		1b					
С	Dividend equivalent p	payments received with respect to section 871(m) tra	ansactions	1c					
2	Interest:								
а	Mortgage			2a					
b	Paid by foreign corp	orations		2b					
С	Other			2c					
3	Industrial royalties (p	atents, trademarks, etc.)		3					
4	Motion picture or TV	copyright royalties		4					
5		rights, recording, publishing, etc.)		5					
6	Real property incom-	e and natural resources royalties		6					
7	Pensions and annuit	ies		7					
8	Social security benef	fits		8					
9		e 18 below	9						
10	Gambling—Resident If zero or less, ente	ts of Canada only. Enter net income in column (c). r -0							
а	Winnings								
b	Losses			10c					
11	Gambling—Resident Note: Enter winnings	ts of countries other than Canada. s only. Losses aren't allowed		11					
12	Other (specify):								
				12					
13	Add lines 1a through	12 in columns (a) through (d)		13					
14	Multiply line 13 by r	ate of tax at top of each column		14					
15	Tax on income not e	ffectively connected with a U.S. trade or business	s. Add colun	nns (a) t	through (d) of line 1	4. Enter the total here	and on Form 1040	D-NR, line 23a 15	
		Capital Gains and	Losses	From	Sales or Excha	anges of Propert	ty		
Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not		(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acqu mm/dd/yyy		(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).
effectiv	rely connected with a U.S. ss. Do not include a gain								
or loss	on disposing of a U.S. real								
gains a	ty interest; report these nd losses on Schedule D								
(Form 1	•								
Report exchan	property sales or ges that are effectively								
connec	eted with a U.S. business edule D (Form 1040),								
	1797, or both.	18 Capital gain. Combine columns (f) and (g	a) of line 17	7. Ente	er the net gain her	re and on line 9 abo	ove. If a loss, enter	er -0 18	

SCHEDULE OI (Form 1040-NR)

Other Information

Attach to Form 1040-NR.

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form1040NR for instructions and the latest information. Answer all questions.

2023	
Attachment Sequence No. 7C	

Name sl	hown on Form 1040-NR				Your identifying numb	er				
SRUJ	JANA KARANAM				737-98-0230					
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? .	🗌 Y	es 🗵 No				
D	Were you ever:									
2.	A green card holder (lawful per	rmanent resident) of the Ur	ited States? .		🗌 Y	es 🗵 No				
	If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.									
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 tax year. F1									
F	Have you ever changed your v If you answered "Yes," indicat		,	gration status?		es 🗵 No				
G	List all dates you entered and	left the United States durin	g 2023. See instr	uctions.						
	Note: If you're a resident of C									
	check the box for Canada or	Mexico and skip to item h	1	\square Canada	☐ Mexico					
	Date entered United States	Date departed United Stat	es	Date entered United State						
	mm/dd/yy	mm/dd/yy		mm/dd/yy	mm/do	i/yy				
ш	Give number of days (including	venetion nenwarkdove one		ware present in the United	Ctataa durinar					
Н	, ,	•		•	•					
ı	Did you file a U.S. income tax	, 2022	, an	lu 2023	 	es 🗵 No				
•	If "Yes," give the latest year ar	nd form number you filed:			· · · · · · ·	C3 <u>M</u> 110				
J	Are you filing a return for a trus	st?				es 🔀 No				
·	If "Yes," did the trust have a l					00 / 110				
	U.S. person, or receive a contr	•	•			es 🗌 No				
K	Did you receive total compens	ation of \$250,000 or more	during the tax yea	ar?						
	If "Yes," did you use an alterna					es 🗌 No				
L	Income Exempt From Tax-If					eign country,				
	complete (1) through (3) below	. See Pub. 901 for more in	ormation on tax t	reaties.						
1.	Enter the name of the country,				claimed the treaty b	enefit, and the				
	amount of exempt income in the	e columns below. Attach Fo	orm 8833 if require	ed. See instructions.						
	(a) Cou	ntry	(b) Tax treaty art							
				claimed in prior tax ye	ears income in curr	ent tax year				
	(e) Total. Enter this amount of	n Form 1040-NR line 16 F	not enter it any	where else on line 1						
2	Were you subject to tax in a fo		•			es No				
	Are you claiming treaty benefit					_				
٠.	If "Yes," attach a copy of the C		•		• • •					
М	Check the applicable box if:	p : : : ::::::::::::::::::::::::::::::		-						
	This is the first year you are m with a U.S. trade or business u			roperty located in the Unit		ely connected				
0						in the United				
	You have made an election in States as effectively connected									

BAA

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.

OMB No. 1545-0074

2023

Attachment Sequence No. 13

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

Your social security number 737-98-0230

	ANA KARANAM		737-98-0230									
Part	Note: If you a rental income	re in to	s From Rental Real Estate and the business of renting personal propers from Form 4835 on page 2, line 40.	rty, use	Schedule							
			ents in 2023 that would require you									
B	f "Yes," did you or	will y	rou file required Form(s) 1099? .								es 🗌 No)
1a	Physical address	s of e	ach property (street, city, state, ZII	P cod	e)							
Α	YEDHIRA MAHA	ABUE	BNAGAR TELAGANA IN 50900	01								
В												
С												
1b	Type of Property (from list below)	2	For each rental real estate properabove, report the number of fair	rental	and		Fa	ir Rental Days	Personal Use Days		QJV	
Α	3		personal use days. Check the Quif you meet the requirements to the			Α		325		0		
В		_	qualified joint venture. See instru			В						
C			, ,			С						
1	of Property: Single Family Resid Multi-Family Resid			ital	5 Land 6 Roya			Self-Rental Other (desc				
lmaam						Α		Properti B	es:		С	
Incon 3				3		<u>۸</u>	50.	В			C	
3 4				4			50.					
Exper		J		+								
5				5								
6	_		structions)	6								
7	,		ance	-	7 1,							
8				8								
9				9								
10			sional fees	10								
11				11		1,1	56.					
12			to banks, etc. (see instructions)	12								
13	Other interest .			13								
14	Repairs			14		1,7	88.					
15	Supplies			15		1,8	74.					
16				16								
17				17		1,9	73.					
18		ense	or depletion	18								
19	Other (list)			19			0.6					
20	•		nes 5 through 19	20		7,9	36.					
21	result is a (loss), s	see in	ine 3 (rents) and/or 4 (royalties). If natructions to find out if you must	21		-7, 5	86.					
22			estate loss after limitation, if any, tructions)	22	(-7 , 58	36.)	())()
23a			ported on line 3 for all rental prope				23a		350.			
b			ported on line 4 for all royalty prop				23b					
С			ported on line 12 for all properties				23c					
d			ported on line 18 for all properties				23d					
е			ported on line 20 for all properties				23e	7	,936.			
24	•		amounts shown on line 21. Do not		-				. 24	/		١
25	•	-	ses from line 21 and rental real estat							(7,586	.)
26			te and royalty income or (loss). d IV, and line 40 on page 2 do no									

26

-7,586.

Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2