(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

Subm	ission Identification Number (SID)		-		
Taxpaye	er's name	Social securit	y numb	er	
ANU	SHKA SINGH	802-39	-091	б	
Spouse	's name	Spouse's soc	ial secu	ırity numb	er
Part	Tax Return Information — Tax Year Ending December 31, 2023 (Ente	⊥ er year you a	re au	thorizing	g.)
Enter	whole dollars only on lines 1 through 5.			`	<i>,</i>
Note:	Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.				
1	Adjusted gross income		1		7,646.
2	Total tax		2		5,033.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099		3		6,773.
4	Amount you want refunded to you		4		1,740.
5	Amount you owe		5		
Part	Taxpayer Declaration and Signature Authorization (Be sure you get and penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended				
to send for any Agent payme authori payme busine taxes t person	(original or amended) I am now authorizing. I consent to allow my intermediate service provider, transfid my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for revidelay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the lot initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account independent of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institutization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to termination, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation recessed days prior to the payment (settlement) date. I also authorize the financial institutions involved in the to receive confidential information necessary to answer inquiries and resolve issues related to the tall identification number (PIN) below is my signature for the income tax return (original or amended) I again.	jection of the tr J.S. Treasury a dicated in the to con to debit the te the authoriza- quests must be processing of payment. I furl	ansmised and its of a control o	ssion, (b) designate paration so to this acc o revoke ved no la ectronic p knowledge	the reason d Financial oftware for count. This (cancel) a ater than 2 payment of ge that the
	onic Funds Withdrawal Consent.				٦
	ayer's PIN: check one box only I authorize GLOBAL TAXES LLC to enter or generate	9	0 9	9 1 6	
×	I authorize GLOBAL TAXES LLC to enter or generate ERO firm name	ř En		digits, but r all zeros	
	signature on the income tax return (original or amended) I am now authorizing.	do	i t ciite	an zeros	
	I will enter my PIN as my signature on the income tax return (original or amended) I am if you are entering your own PIN and your return is filed using the Practitioner PIN metion below.				
Yours	signature ▶ Date ▶				
Spous	se's PIN: check one box only				_
	I authorize to enter or generate	my PIN			as my
	ERO firm name	_	er five	digits, but	
	signature on the income tax return (original or amended) I am now authorizing.	do	n't ente	r all zeros	
	I will enter my PIN as my signature on the income tax return (original or amended) I am if you are entering your own PIN and your return is filed using the Practitioner PIN methodow.				
Spous	se's signature ▶ Date ▶				
	Practitioner PIN Method Returns Only—continue belov	/			
Part	III Certification and Authentication — Practitioner PIN Method Only				
ERO's	s EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.	2 4 9	6 0	8 2	7 1
		Don't ent	er all ze	eros	
authori	y that the above numeric entry is my PIN, which is my signature for the electronic individual income to ized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am subsements of the Practitioner PIN method and Pub. 1345 , Handbook for Authorized IRS e-file Providers of	mitting this retu	ırn in a	accordance	
ERO's	s signature ▶ Date ▶				
	ERO Must Retain This Form — See Instructions				
	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 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 beginn				nning, 2023, ending, 20							See sep instructi		
Your first name	and r	middle initial	Last na	ame					Your	ident	ifying nur		
									(see	instru	ctions)		
ANUSHKA			SING	H					80	2-39	0-0916		
Home address (numl	per and street). If you have a P.O. bo	x, see ins	structions.							Apt.	no.	
41 AMES S	TRE	ET											
City, town, or po	ost of	ffice. If you have a foreign address, a	also comp	olete spaces below.			S	tate		ZIF	code		
SOMERVILL	Ε						M	ÍΑ		02145			
Foreign country	nam	e	n province/state/county			F	oreign p	ostal	code				
Filing		Single Married filing se	oaratelv (I	MFS) Qualifvi	na survi	vina sc	ouse (Q	SS)		Estate	· 🗆	Trust	
Status		you checked the QSS box, enter the	• .	•	•	• .	•	,	endent	:			
Check only one box.				, , ,									
	۸+ ۵	nuting during 2002 did you (a) rea	oiv.o. (oo. o	roward award as paying	ont for r			:	(b) oc	 	.hanaa ar		
Digital Assets		ny time during 2023, did you: (a) rec erwise dispose of a digital asset (or a						· ·			Yes	X No	
Dependents					, (,	_			qualifies for (
(see instructions):				(2) Dependent's				Child			Credit fo		
(,		(1) First name Last name	e	identifying number	(3) Re	lationsh	ip to you				depen	dents	
If more than four									<u> </u>]	
dependents, see									 			<u>]</u> 7	
instructions and check here									\dashv		<u> </u>	<u>]</u>	
	1a	Total amount from Form(s) W-2, bo	ov 1 (coo	instructions)					- 	1a	 64	,101.	
Income Effectively	b	Household employee wages not re	•	•						1b	01,		
Connected	c	Tip income not reported on line 1a	•	` '						1c			
With U.S.	d	Medicaid waiver payments not rep	`	,						1d			
Trade or	е	Taxable dependent care benefits fi		` ,	,					1e			
Business	f	Employer-provided adoption bene	fits from F	Form 8839, line 29 .					. [1f			
	g	Wages from Form 8919, line 6 .								1g			
Attach Form(s) W-2,	h	Other earned income (see instructi	ons) .							1h			
1042-S,	i	Reserved for future use				1i							
SSA-1042-S, RRB-1042-S,	j	j Reserved for future use								1j			
and 8288-A	k	Total income exempt by a treaty from	om Sched	dule OI (Form 1040-NR),	item L,								
here. Also		line 1(e)				1k					- 4		
attach Form(s)	z	Add lines 1a through 1h	. 1	· · · · · · · · ·		٠				1z	64,	,101.	
1099-R if	2a	Tax-exempt interest 2a b Taxable interest							_	2b			
tax was withheld.	3a	Qualified dividends 3a b Ordinary dividends IRA distributions 4a b Taxable amount								3b 4b			
If you did not	4a 5a		ia 5a							5b			
get a Form	6	L							_	6			
W-2, see instructions.	7	Reserved for future use											
iristructions.	8	Additional income from Schedule 1 (Form 1040), line 10								7 8	-6.	,455.	
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your total effectively connected income								9		646.	
	10	Adjustments to income from Sche	dule 1 (F	orm 1040), line 26. Thes	e are yo	ur tot a	al adjust	ments	to 🗆			_	
			,		•		-			10			
•	11	Subtract line 10 from line 9. This is	your adj	usted gross income						11	57	,646.	
	12 Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard												
		deduction (see instructions)				1	n US/Ind I	ija Ţre	aty _	12	13	,850.	
•	13a	Qualified business income deducti				13a							
	b	Exemptions for estates and trusts	• (,		13b							
	C 1/	Add lines 13 and 13b								3c	1 7	0 F O	
	14 15	Add lines 12 and 13c								14		,850. 796	

Form 1040-NR (2023)										Page 2
Tax and	16	Tax (see instructions). Check if any	from For	m(s): 1 8	814 2 [4972	2 3 []		16	5,033.
Credits	17	Amount from Schedule 2 (Form 1	040), line	3						17	0.
	18	Add lines 16 and 17								18	5,033.
	19	Child tax credit or credit for other	depende	ents from Sched	ule 8812 (F	orm 104	40)			19	
	20	Amount from Schedule 3 (Form 1040), line 8									
	21	Add lines 19 and 20								21	
	22	Subtract line 21 from line 18. If ze	ero or less	s, enter -0						22	5,033.
	23a	Tax on income not effectively con	nected w	ith a U.S. trade	or business	from					
		Schedule NEC (Form 1040-NR), li	ne 15 .				23a				
	b	Other taxes, including self-emplo line 21	•	•	•	, .	23b				
	С	Transportation tax (see instruction					23c				
	d	Add lines 23a through 23c	,							23d	
	24	Add lines 22 and 23d. This is you								24	5,033.
Payments	25	Federal income tax withheld from			<u></u>				<u> </u>		3,033.
i ayıncınıs	а	Form(s) W-2					25a	6	5,773.		
	b	Form(s) 1099					25b		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
	C	Other forms (see instructions) .					25c				
	d	Add lines 25a through 25c								25d	6,773.
	e	Form(s) 8805								25e	•
	f	Form(s) 8288-A								25f	
	g	Form(s) 1042-S								25g	
	26	2023 estimated tax payments and								26	
	27	Reserved for future use					27				
	28	Additional child tax credit from So					28				
	29	Credit for amount paid with Form		•	•		29				
	30	Reserved for future use					30				
	31	Amount from Schedule 3 (Form 1					31				
	32	Add lines 28, 29, and 31. These are your total other payments and refundable credits								32	
	33	Add lines 25d, 25e, 25f, 25g, 26,								33	6,773.
Refund	34	If line 33 is more than line 24, sub	tract line	24 from line 33	. This is the	amoun	t you ove	rpaid		34	1,740.
	35a	Amount of line 34 you want refun	ded to y	ou . If Form 8888	3 is attache	d, chec	k here .		. \square	35a	1,740.
Direct deposit?	b	Routing number 0 1 1 0	0 0	1 3 8	c Type	: X	Checking		Savings		
See instructions.	d	Account number 4 6 6 0 1 3 6 4 7 3 3 7									
	е	If you want your refund check mailed to an address outside the United States not sho							page 1,		
		enter it here.					,				
-	36	Amount of line 34 you want appli					36				
Amount	37	Subtract line 33 from line 24. This		-							
You Owe		For details on how to pay, go to v	vww.irs.g	ov/Payments or	see instruc	tions .				37	
	38										
Third	Do yo	u want to allow another person to	discuss tl	his return with th	ne IRS? See	e instruc	ctions.	_ Ye	s. Compl	ete be	ow. 🗵 No
Party	Desig			Phone	;				al identifi	cation	
Designee		name nonumber (PIN)									
		penalties of perjury, I declare that I have they are true, correct, and complete. De									
Sign				, , ,		,					ent you an Identity
Here	Your	signature		Date	Your occu	apation					PIN, enter it here
Here					ANALYS	T			(see		,
	Phone	e no.		Email address							
Paid	Prepa	rer's name	Preparer'	's signature			Date		PTIN		Check if:
	SYAM	I PRIYA RAM SAGAR GUPTA	SYAM I	PRIYA RAM	SAGAR G	UPTA	03/20/	2024	P02082	703	Self-employed
Preparer	Firm's	Firm's name GLOBAL TAXES LLC							Phone no	0. (6	78)965-9522
Use Only								Firm's El			

SCHEDULE 1 (Form 1040)

Additional Income and Adjustments to Income

2023
Attachment

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

ANUSHKA SINGH

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.

Attachment Sequence No. 01 Your social security number 802-39-0916

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. Att	ach Schedule E .	5	-6,455.
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		
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		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 (4	
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:			
0	Total other income. Add lines to through the	8z	9	
9 10	Total other income. Add lines 8a through 8z			
10	1040. 1040-SR, or 1040-NR, line 8			-6,455.

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	_			
	· · · · · · · · · · · · · · · · · · ·	24c			
d		24d			
е	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e			
f	Contributions to section 501(c)(18)(D) pension plans	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				
	tax law violations	24i			
j	Housing deduction from Form 2555	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 adjustments to income Form 1040, 1040-SR, or 1040-NR, line 10	e. Enter	here and on	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

gains and losses on Schedule D

Report property sales or exchanges that are effectively connected with a U.S. business

Form 4797, or both.

on Schedule D (Form 1040).

(Form 1040).

Attach to Form 1040-NR. Go to www.irs.gov/Form1040NR for instructions and the latest information. Sequence No. 7B

Name shown on Form 1040-NR Your identifying number ANUSHKA SINGH 802-39-0916 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 3 4 Motion picture or TV copyright royalties 5 Real property income and natural resources royalties 6 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 (f) LOSS 16 (a) Kind of property and description (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

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

	snown on Form 1040-NR	Your identifying number						
JNA	SHKA SINGH				802-39-09	16		
Α	Of what country or countries were you a							
В	In what country did you claim residence	for tax purposes du	ring the tax year?	United States				
С	Have you ever applied to be a green car					☐ Yes	⊠ No	
D	Were you ever:							
1	A U.S. citizen?					Yes	⊠ No	
2	A green card holder (lawful permanent re					Yes	⊠ No	
	If you answer "Yes" to (1) or (2), see Pub							
Е	If you had a visa on the last day of the				er vour IIS			
	immigration status on the last day of the				-			
F	Have you ever changed your visa type (r		or IIS immigratio	 on etatue?		Yes	⊠ No	
•	If you answered "Yes," indicate the date					□ 163	<u> </u>	
G	List all dates you entered and left the Ur							
u	Note: If you're a resident of Canada or	-			ont intonvals			
	check the box for Canada or Mexico a				Mexico			
		·				4 - 4 1 1 - 9 -	1.01.1	
	' I I I I I I I I I I I I I I I I I I I			ate entered United States mm/dd/yy		rtea Unitea nm/dd/yy	States	
	Tilli, dd, yy	ППП/ ССЛ/ УУ	- Ппп/аа/уу			iiii/ dd/ y y		
Н	Give number of days (including vacation, i			•	_			
	2021, 2022	<u> </u>	, and 202	23 365	···			
ı	Did you file a U.S. income tax return for					⊠ Yes	☐ No	
	If "Yes," give the latest year and form nu	mber you filed:	104	10NR				
J	Are you filing a return for a trust?					☐ Yes	⊠ No	
	If "Yes," did the trust have a U.S. or for					_	_	
	U.S. person, or receive a contribution from					☐ Yes	☐ No	
K	Did you receive total compensation of \$2					☐ Yes	⊠ No	
	If "Yes," did you use an alternative meth			•		Yes	☐ No	
L	Income Exempt From Tax-If you are				ax treaty with	a foreign	country,	
	complete (1) through (3) below. See Pub							
1	Enter the name of the country, the application				claimed the tre	aty benefi	t, and the	
	amount of exempt income in the columns	below. Attach Form	8833 if required. Se	ee instructions.				
	(a) Country	(b)) Tax treaty article	(c) Number of month	, ,	mount of exempt		
				claimed in prior tax yes	ars income ir	current ta	ax year	
	(e) Total. Enter this amount on Form 10					_		
2	, ,					∐ Yes	∐ No	
3	Are you claiming treaty benefits pursuan					☐ Yes	⊠ No	
	If "Yes," attach a copy of the Competent	t Authority determina	tion letter to your r	return.				
М	Check the applicable box if:							
1	This is the first year you are making an e							
	with a U.S. trade or business under sect						· · · · · · · · · · · · · · · · · · ·	
2	You have made an election in a previo							
	States as effectively connected with a U	.S. trade or business	under section 871	1(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.

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

ANUSHKA SINGH				802-39-0916					
Pa									
	Note: If you are in the business of renting personal proper rental income or loss from Form 4835 on page 2, line 40.	ty, use	Schedule	e C. See	instru	ctions. If you are	an indi	vidual, rep	ort farm
Α	Did you make any payments in 2023 that would require you	to file	Form(s)	10002 5	Soo in	etructions			se 🗷 No
В	If "Yes," did you or will you file required Form(s) 1099?								
				• •	• •				,3 _ 110
1a			<u> </u>						
Α	C-1/165 VISHESH KHAND LUCKNOW UTTAR PR	RADES	SH IN 2	22601	0				
В									
С						T			T
1b	Type of Property 2 For each rental real estate proper				Fa			al Use	QJV
	(from list below) above, report the number of fair in personal use days. Check the Qu					Days	Da		
<u>A</u>	personal use days. Check the Question if you meet the requirements to fi			A		365		0	
B C	qualified joint venture. See instru			В					
	of Draw orther			C					
	of Property: Single Family Residence 3 Vacation/Short-Term Rent	to!	5 Land	J	7	Self-Rental			
	Single Family Residence 3 Vacation/Short-Term Rent 4 Commercial	ıaı		-			20)		
	Multi-Family Residence 4 Commercial		6 Roya	aities	0	Other (describ)е) 		
						Propertie	s:		
Inco	me:			Α		В			С
3	Rents received	3		4	20.				
4	Royalties received	4							
-	nses:								
5	Advertising	5							
6	Auto and travel (see instructions)	6			0.0				
7	Cleaning and maintenance	7		1,1	20.				
8	Commissions	8							
9	Insurance	9							
10	Legal and other professional fees	10		1 0	- A				
11	Management fees	11		1,2	50.				
12	Mortgage interest paid to banks, etc. (see instructions)	12							
13 14	Other interest	14		1,6	5.2				
15	Repairs	15		$\frac{1,0}{1,4}$					
16	Taxes	16		Ι, τ	<i></i>				
17	Utilities	17		1,3	9.8				
18	Depreciation expense or depletion	18			<i>.</i>				
19	Other (list)	19							
20	Total expenses. Add lines 5 through 19	20		6,8	75.				
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		-6,4	55.				
22	Deductible rental real estate loss after limitation, if any,								
	on Form 8582 (see instructions)	22	(-6,45	55.)	()	()
23 a	Total of all amounts reported on line 3 for all rental proper	rties			23a		420.		
b	, , , , , ,	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				
е	Total of all amounts reported on line 20 for all properties				23e	б,	875.		
24	Income. Add positive amounts shown on line 21. Do not		-				24		
25	Losses. Add royalty losses from line 21 and rental real estate						25	(6,455.)
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								C 155
	Schedule 1 (Form 1040), line 5. Otherwise, include this ar	HOUNT	. III LIIE TO	iai on II	11 0 4 1	on page∠ .	26		-6,455.