Form **8879**

(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

Submission Identification Number (SID)		
Taxpayer's name	Social securit	y number
ADREETA GUHA	233-69-	-1649
Spouse's name	Spouse's soci	ial security number
Part I Tax Return Information — Tax Year Ending December 31, 2023 (Enter year you a	re 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.		
1 Adjusted gross income		1 75,483.
2 Total tax		2 8,865.
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099		3 14,628.
4 Amount you want refunded to you		4 5,763.
5 Amount you owe		5
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 amount of the income tax return).		· · · · · · · · · · · · · · · · · · ·
my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, 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 in authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to ter payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellatio 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 Electronic Funds Withdrawal Consent.	transmitter, or electro- for rejection of the tra- the U.S. Treasury are ant indicated in the ta- istitution to debit the minate the authoriza- on requests must be in the processing of the payment. I furt	anic return originator (ERO) ansmission, (b) the reason of its designated Financial ax preparation software for entry to this account. This ation. To revoke (cancel) are received no later than 2 the electronic payment of her acknowledge that the
Taxpayer's PIN: check one box only		
▼ I authorize GLOBAL TAXES LLC to enter or general content of the conten	erate my PIN	1 6 4 9 as my
ERO firm name signature on the income tax return (original or amended) I am now authorizing.	Ent	ter five digits, but n'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▶	
Spouse's PIN: check one box only		
I authorize to enter or gene	orato my DIN	ac my
ERO firm name	_	er five digits, but
signature on the income tax return (original or amended) I am now authorizing.		n'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	e ▶	
Practitioner PIN Method Returns Only—continue b	elow	
Part III Certification and Authentication — Practitioner PIN Method Only		
ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.		6 0 8 2 7 1 er all zeros
I certify that the above numeric entry is my PIN, which is my signature for the electronic individual incauthorized 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 e-file Provide	submitting this retu	irn in accordance with the
ERO's signature ▶ Date	e ▶	
ERO Must Retain This Form — See Instructio		

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	year Jan. 1–Dec. 31, 2023, or other tax year beginning, 2023, ending, 20 _					20	See separate instructions.			
Your first name	and r	niddle initial	Last name Ye					Your identifying number		
							see inst	tructions)		
ADREETA			GUHA				233-	69-1649		
		er and street). If you have a P.O. box	, see ins	tructions.				Apt. no.		
3080 ST R								1169		
• • •		fice. If you have a foreign address, als	so comp	lete spaces below.		State		ZIP code		
HENDERSON			F			NV		89052		
Foreign country	name	•	Foreigr	n province/state/county		Foreign p	ostai cod	ae		
Filin a										
Filing Status	X	Single	rately (N	MFS) Qualifyir	ng surviving spouse ((QSS)	☐ Est	tate Trust		
	lf y	ou checked the QSS box, enter the c	hild's na	ame if the qualifying pers	son is a child but not	your depe	endent:			
Check only one box.										
Digital Assets	At a	ny time during 2023, did you: (a) recei	ve (as a	reward, award, or payme	ent for property or se	ervices): o	r (b) sell.	exchange. or		
2.g.ta. 7.00010		rwise dispose of a digital asset (or a fi								
Dependents						(4) Ch	eck the box	c if qualifies for (see inst.):		
(see instructions):		(1) First name Last name		(2) Dependent's identifying number	(2) Polationabin to ve	Chil	d tax credi	it Credit for other		
		(1) First name Last name		identifying number	(3) Relationship to yo	ou		dependents		
If more than four							\dashv			
dependents, see										
instructions and check here										
	1a	Total amount from Form(s) W-2, box	1 (see i	netructions)			. la	93,218.		
Income Effectively	b	Household employee wages not rep	•	•				73,210.		
Connected	C	Tip income not reported on line 1a (s		• •						
With U.S.	d	Medicaid waiver payments not report		,						
Trade or	e	Taxable dependent care benefits fro		` '	,					
Business	f	Employer-provided adoption benefits		•						
Dusiness	g g	Wages from Form 8919, line 6		•			. 1g			
Attach	h	Other earned income (see instruction					. 1h			
Form(s) W-2, 1042-S,	i	Reserved for future use								
SSA-1042-S,	j	Reserved for future use					. 1j			
RRB-1042-S, and 8288-A	k	Total income exempt by a treaty from line 1(e)								
here. Also attach	z	Add lines 1a through 1h			<u> </u>		. 1z	93,218.		
Form(s)	- 2а	Tax-exempt interest 2a	1	1	able interest		. 2b	10,120		
1099-R if tax was	3a	Qualified dividends 3a	_		linary dividends .		. 3b			
withheld.	4a	IRA distributions 4a			able amount					
If you did not	5a	Pensions and annuities 5a	1		able amount					
get a Form	6	Reserved for future use	· .				. 6			
W-2, see instructions.	7	Capital gain or (loss). Attach Schedu	le D (Fo	rm 1040) if required. If no	ot required, check he	ere [7			
mon donorio.	8	Additional income from Schedule 1 (Form 10	140), line 10			. 8	-17,735.		
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8	3. This is	your total effectively c	onnected income		. 9	75,483.		
	10	Adjustments to income from Schedulincome	•	,·						
	11	Subtract line 10 from line 9. This is y						75,483.		
	12	Itemized deductions (from Schedu								
		deduction (see instructions)						13,850.		
	13a	Qualified business income deduction			1 1					
	b	Exemptions for estates and trusts or	nly (see i	nstructions)	13b					
	С	Add lines 13a and 13b					. 13c	:		
	14	Add lines 12 and 13c					. 14	13,850.		
	15	Subtract line 14 from line 11. If zero	or less,	enter -0 This is your ta x	xable income .		. 15	61,633.		

Form 1040-NR (2023)									Page 2
Tax and	16	Tax (see instructions). Check if ar	y from Foi	rm(s): 1	814 2	4972	3 🗌		16	8,865.
Credits	17	Amount from Schedule 2 (Form	1040), line	3					17	0.
	18	Add lines 16 and 17								8,865.
	19	Child tax credit or credit for other	er depende	ents from Sched	dule 8812 (Fo	rm 1040	0)		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	8,865.
	23a	Tax on income not effectively co Schedule NEC (Form 1040-NR),				I	23a			
	b	Other taxes, including self-empl line 21	-		•	· ·	23b			
	С	Transportation tax (see instruction	ons)			. :	23c			
	d	Add lines 23a through 23c				–			23d	
	24	Add lines 22 and 23d. This is yo	ur total ta	x					24	8,865.
Payments	25	Federal income tax withheld from	n:							
-	а	Form(s) W-2				. [:	25a 1	4,628.		
	b	Form(s) 1099				. :	25b			
	С	Other forms (see instructions) .					25c			
	d	Add lines 25a through 25c							25d	14,628.
	е	Form(s) 8805							25e	
	f	Form(s) 8288-A							25f	
	g	Form(s) 1042-S							25g	
	26	2023 estimated tax payments ar	nd amount	applied from 2	022 return .				26	
	27	Reserved for future use					27			
	28	Additional child tax credit from S	Schedule 8	3812 (Form 104	0)		28			
	29	Credit for amount paid with Forn	n 1040-C				29			
	30	Reserved for future use					30			
	31	Amount from Schedule 3 (Form	1040), line	15		. L	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	, and 32. T	These are your t	otal paymen	nts .			33	14,628.
Refund	34	If line 33 is more than line 24, su	btract line	24 from line 33	3. This is the a	amount	you overpaid		34	5,763.
	35a	Amount of line 34 you want refu			8 is attached			🗆	35a	5,763.
Direct deposit?	b	Routing number 1 2 1 0			c Type:	. 🔀 c	hecking	Savings		
See instructions.	d	Account number 3 2 5 2	L 5 9	1 5 0 8	3 2					
	е	If you want your refund check menter it here.								
	36	Amount of line 34 you want app					36			
Amount	37	Subtract line 33 from line 24. Th		-						
You Owe		For details on how to pay, go to	www.irs.g	gov/Payments o	r see instruct	ions .			37	
	38	Estimated tax penalty (see instru	ıctions) .				38			
Third	Do yo	ou want to allow another person to	discuss t	his return with t	he IRS? See	instruct	ions. $\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \$	es. Compl	ete bel	ow. 🗵 No
Party	Desig			Phone	Э			nal identifi	cation	
Designee	name							er (PIN)		
C :		penalties of perjury, I declare that I ha they are true, correct, and complete. [
Sign	Your	signature		Date	Your occup	pation				ent you an Identity
Here					CENTOD	7\	VCT			PIN, enter it here
	Dhar	2 00		Email address	SENIOR	ANAL	191	(see	inst.)	
	Phone	e no. urer's name	Prenarer	Email address 's signature			Date	PTIN	1	Check if:
Paid			_	•	CACAD CI		04/09/2024	P02082	2702	Self-employed
Preparer		M PRIYA RAM SAGAR GUPTA Sname GLOBAL TAXES		PRIYA RAM	SAGAK GU	DE TA	J=/UJ/ZUZ4			
Use Only				OTTNICIAT CIZ N	TT 00016			Phone n		78)965-9522 4-3171965
0-1		address 245 ROONEY (-1 E Br	CUNSWICK I	ιο οαατρ			Firm's E	-	4-3171965

BAA

SCHEDULE 1 (Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2023

Attachment

Department of the Treasury Internal Revenue Service

ADREETA GUHA

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. 01
Your soci	al security number
222-60	_1649

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	-17,735.
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	4	
m	Olympic and Paralympic medals and USOC prize money (see	_		
	instructions)	8m		
n	Section 951(a) inclusion (see instructions)	8n	4	
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	0- /	\	
	1040, line 1a or 1d	8s (4	
t	Pension or annuity from a nonqualifed deferred compensation plan or	0+		
	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	
9 10	Combine lines 1 through 7 and 9. This is your additional income . Ente	here and on Form	9	
10	1040, 1040-SR, or 1040-NR, line 8		10	-17,735.
	10 10, 10 10 O11, 01 10 TO 1111, III 10 0		10	, , , , , , , , , , ,

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				
16	Self-employed SEP, SIMPLE, and qualified plans				
17	Self-employed health insurance deduction				
18	Penalty on early withdrawal of savings				
19a	Alimony paid				
b	Recipient's SSN				
С	Date of original divorce or separation agreement (see instructions):				Į.
20	IRA deduction				
21	Student loan interest deduction				
22	Reserved for future use				
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	the state of the s	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				
	-	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			Į.
25	Total other adjustments. Add lines 24a through 24z				
26	Add lines 11 through 23 and 25. These are your adjustments to income . Form 1040, 1040-SR, or 1040-NR, line 10	. Enter	r here and	on 26	
	1 OITH 1070, 1070-011, 01 1070-1111, 11110-10	• •		. 20	

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

ADREETA GUHA

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

233-69-1649

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 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 15 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 Capital Gains and Lossos From Salas or Evolundes of Property

Enter only the capital gains and losses from property sales or exchanges that are from sources 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. rea 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 on Schedule D (Form 1040). Form 4797, or both.

	Capital Gains and Losses From Sales or Exchanges of Property										
d es ot	16	(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired mm/dd/yyyy	(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).			
.S.											
eal											
D											
s	17	Add columns (f) and (g) of line 16 .				17	()				
	18	Capital gain. Combine columns (f) and	(g) of line 17. Ente	r the net gain here	and on line 9 abo	ove. If a loss, enter	r-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							
ADF	EETA GUHA			233-69-164	.9				
Α	Of what country or countries were you a citizen or nation	nal during the tax year?	'INDIA						
В	In what country did you claim residence for tax purpos	es during the tax year?	United States						
С	Have you ever applied to be a green card holder (lawful			[Yes	⊠ No			
D	Were you ever:								
1	A U.S. citizen?			[Yes	⊠ No			
2	A green card holder (lawful permanent resident) of the U				Yes	_ ⊠ No			
	If you answer "Yes" to (1) or (2), see Pub. 519, chapter			_					
Е	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.			-					
F	Have you ever changed your visa type (nonimmigrant s				Yes	⊠ No			
Г	If you answered "Yes," indicate the date and nature of	la a la			_ 1 es	∠ NO			
_	•								
G	List all dates you entered and left the United States dur	-							
	Note: If you're a resident of Canada or Mexico AND c check the box for Canada or Mexico and skip to item			_					
	·			Mexico					
	Date entered United States Date departed United St	ates Da	ate entered United States						
	mm/dd/yy mm/dd/yy		mm/dd/yy	mrr	n/dd/yy				
Н	Give number of days (including vacation, nonworkdays, a	nd partial days) you were	e present in the United S	States during:					
	2021, 2022	, and 20	23 365						
I	Did you file a U.S. income tax return for any prior year?			🗵	✓ Yes	☐ No			
	If "Yes," give the latest year and form number you filed:	104	10NR						
J	Are you filing a return for a trust?			<u>[</u>	Yes	⊠ No			
	If "Yes," did the trust have a U.S. or foreign owner und	der the grantor trust rule	es, make a distribution	or loan to a					
	U.S. person, or receive a contribution from a U.S. person	on?		[Yes	☐ No			
Κ	Did you receive total compensation of \$250,000 or mor	e during the tax year? .		[Yes	⊠ No			
	If "Yes," did you use an alternative method to determine				Yes	☐ No			
L	Income Exempt From Tax-If you are claiming exempt	otion from income tax	under a U.S. income t	tax treaty with a	foreign	country,			
	complete (1) through (3) below. See Pub. 901 for more	nformation on tax treati	es.	-	_				
1	Enter the name of the country, the applicable tax treaty a	rticle, the number of mo	onths in prior years you	claimed the treat	y benefit	, and the			
	amount of exempt income in the columns below. Attach	Form 8833 if required. S	ee instructions.						
	(a) Country	(b) Tax treaty article	(c) Number of month	s (d) Amou	nt of exe	empt			
			claimed in prior tax ye	claimed in prior tax years income in current					
	(e) Total. Enter this amount on Form 1040-NR, line 1k.	Do not enter it anywher	re else on line 1						
2				г	Yes	☐ No			
	Are you claiming treaty benefits pursuant to a Compete			=	Yes	⊠ No			
	If "Yes," attach a copy of the Competent Authority dete	•							
М	Check the applicable box if:								
	This is the first year you are making an election to treat	income from real prope	erty located in the Unite	ed States as effec	tively co	onnected			
·	with a U.S. trade or business under section 871(d). See								
2	You have made an election in a previous year that ha								
	States as effectively connected with a U.S. trade or bus								

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.

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/ScheduleE for instructions and the latest information.

Attachment Sequence No. 13

OMB No. 1545-0074

Name(s) shown on return						Y	Your social security number				
ADRE	EETA GUHA						233-69-	1649			
Part	Note: If you are in the business of renting personal prental income or loss from Form 4835 on page 2, lin	oroperty, use ne 40.	Schedule								
	Did you make any payments in 2023 that would require										
B I	If "Yes," did you or will you file required Form(s) 1099	?						Yes	s 🗌 No		
1a	Physical address of each property (street, city, stat	te, ZIP code	e)								
A	16/3A, BOSEPUKUR ROAD KOLKATA WEST	BENGAL	TN 700	0042							
B	10, 311, Booli office for Hollari WEST	DEITOILE		7012							
1b	Type of Property (from list below) 2 For each rental real estate papers, report the number of					r Rental Days	Personal Days		QJV		
Α	personal use days. Check t	he QJV box	only	Α		365		0			
В	if you meet the requirement			В							
С	qualified joint venture. See	instructions	S.	С							
Туре	of Property:			ı							
	Single Family Residence 3 Vacation/Short-Term Multi-Family Residence 4 Commercial	n Rental	5 Land 6 Roya			Self-Rental Other (descrik	oe)				
						Propertie	s:				
Incom				Α		В			С		
3	Rents received			5	80.						
4	Royalties received	. 4									
Exper	nses:										
5	Advertising										
6	Auto and travel (see instructions)			1,7	50.						
7	Cleaning and maintenance										
8	Commissions										
9	Insurance										
10	Legal and other professional fees										
11	Management fees			1,5	20.						
12	Mortgage interest paid to banks, etc. (see instruction										
13	Other interest										
14	Repairs				77.						
15	Supplies			5,5	18.						
16	Taxes										
17	Utilities			4,2	50.						
18	Depreciation expense or depletion										
19	Other (list)	19									
20	Total expenses. Add lines 5 through 19			18,3	15.						
21	Subtract line 20 from line 3 (rents) and/or 4 (royaltie result is a (loss), see instructions to find out if you n	nust		1.0.0	2.5						
	file Form 6198			-17,7	35.						
22	Deductible rental real estate loss after limitation, if on Form 8582 (see instructions)	. 22	(-	17,73)(
23a	Total of all amounts reported on line 3 for all rental p	-			23a		580.				
b	Total of all amounts reported on line 4 for all royalty				23b						
C	Total of all amounts reported on line 12 for all proper				23c						
d	Total of all amounts reported on line 18 for all prope				23d						
е	Total of all amounts reported on line 20 for all prope				23e	18,	315.				
24	Income. Add positive amounts shown on line 21. D		-				24				
25	Losses. Add royalty losses from line 21 and rental real						25 (1	7,735.		
26	Total rental real estate and royalty income or (lo										
	here. If Parts II, III, and IV, and line 40 on page 2 of Schedule 1 (Form 1040), line 5. Otherwise, include t						26	_	17,735.		