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



<b>1040</b>		artment of the Treasury-Internal Revenue Servi		ırn	20 <b>2</b>	3	OMB No. 1545	-0074	IRS Use	Only-	-Do not w	rite or sta	ple in this sp	oace.
For the year Jai	n. 1–Dec	c. 31, 2023, or other tax year beginning			, 2023, end	ling			, 20		See se	oarate i	nstruction	าร.
Your first name	and m	iddle initial	Last nar	ne							Your so	cial sec	urity numb	ber
SIVA PR	AMOD:	Н	KAMB:	HAMPAT	ГІ						375	37	8361	
		s first name and middle initial	Last nar										security no	umber
PHANI M	ADHA'	VT	SANK	TSA							072	61	4680	
		er and street). If you have a P.O. box, see						1	Apt. no.				ction Cam	npaign
20528 VI	ENTU	RA BIJOD							.11		Check h	nere if y	ou, or you	r r
		ice. If you have a foreign address, also co	mplete sp	oaces belo	W.	Sta	te	ZIP c				0.	jointly, war	
WOODLAN						CA	A	913	64		•		nd. Checki not change	•
Foreign countr			F	oreign pro	vince/state/				ın postal c		your tax		•	5
												Yo	u 🗌 Sr	pouse
Filing Status	s $\square$	Single					Head of h	ouseh	old (HOI	<u>-</u> -				
Check only	_	Married filing jointly (even if only o	ne had ir	ncome)					`	,				
one box.		Married filing separately (MFS)					☐ Qualifying	surviv	ing spo	use (0	QSS)			
	lf y	you checked the MFS box, enter the	name o	f your sp	ouse. If you	ı che	ecked the HOF	or Q	SS box,	enter	the chi	ld's nai	me if the	
		ıalifying person is a child but not you												
District	Λ+ o	ny time during 2023, did you: (a) rec	oivo (oo d											
Digital Assets		ny time during 2023, did you: (a) rect nange, or otherwise dispose of a dig										ΠYe	es 🗵 N	io
		neone can claim:  You as a de					a dependent	), (O	30 11101114	Otioni	J.,		. <u>.                                   </u>	
Standard Deduction	_	Spouse itemizes on a separate retur	•		•		•							
Deddollon	<u> </u>		11 O1 you	- Word a d	idai Status	ancii								
Age/Blindnes	s You	: Were born before January 2, 1	959 _	Are blir	nd <b>Spo</b>	ouse	: U Was bor						s blind	
Dependent	s (see	instructions):			ocial security	,	(3) Relationsh to you	nip (4	-				see instruc	
If more	(1) F	(1) First name Last name		num		umber			Child tax c		edit	Credit fo	r other depe	ndents
than four										<u>Ц                                    </u>			_Ц	
dependents, see instruction	s													
and check _	· —									<u> </u>			Щ_	
here L														
Income	1a	Total amount from Form(s) W-2, b	,		,						1a		170,33	<u> 39.</u>
Attach Form(s)	b	Household employee wages not re	•	•	,						1b			
W-2 here. Also	С	Tip income not reported on line 1a			•						1c			
attach Forms W-2G and	d	Medicaid waiver payments not rep				nstru	ictions)				1d			
1099-R if tax	е	Taxable dependent care benefits f									1e			
was withheld.	f	Employer-provided adoption bene	fits from	Form 88	39, line 29						1f			
If you did not get a Form	g	Wages from Form 8919, line 6 .									1g			
W-2, see	h	Other earned income (see instruct	,					· ·			1h			0.
instructions.	i	Nontaxable combat pay election (s	see instr	uctions)			<u>1</u> i						170 0	20
	<u>z</u>	Add lines 1a through 1h			· · · ·						1z		170,33	39.
Attach Sch. B if required.	2a	· —	2a				axable interes				2b			
ii required.	3a_		3a				ordinary divide				3b			
Standard	4a		4a				axable amoun				4b			
Deduction for—	5a	<del>-</del>	5a				axable amoun				5b			
Single or Married filing	6a	,	6a				axable amoun	t		٠ ـ	6b			
separately,	_ c	If you elect to use the lump-sum e		•		`	,				1 -			
\$13,850 Married filing	7								7		1 7 4			
jointly or Qualifying	8	Additional income from Schedule	•								8		-17,4	
surviving spouse,	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7,									9		152,86	<u>v</u> .
\$27,700 • Head of	10	Adjustments to income from Sche									10		150.0	
household, \$20,800	11	Subtract line 10 from line 9. This is	•	-							11		152,86	
If you checked	12	Standard deduction or itemized									12		27,70	υυ.
any box under Standard	13	Qualified business income deducti									13		07 -	
Deduction, see instructions.	14	Add lines 12 and 13									14		27 <b>,</b> 7(	
	15	SUBTRACT LINE 1/1 trom line 11 1t zor	O OF IOCO	· ontor (	I I DIC IC V	OUR !	TOVODIO IDOOM	••			1 4 5		1/5/1/	n ×

Form 1040 (2023	3)								Page Z		
Tax and	16	Tax (see instructions). Check	if any from Form	(s): <b>1</b> 881	4 <b>2</b> 🗌 4972	з 🗌		. 16	18,152.		
Credits	17	Amount from Schedule 2, lin	e3					. 17			
	18	Add lines 16 and 17						. 18	18,152.		
	19	Child tax credit or credit for	other dependen	ts from Sched	ule 8812			. 19			
	20	Amount from Schedule 3, lin	e8					. 20			
	21	Add lines 19 and 20						. 21			
	22	Subtract line 21 from line 18	. If zero or less,	enter -0				. 22	18,152.		
	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 <b>total tax</b>					. 24	18,152.		
<b>Payments</b>	25	Federal income tax withheld	from:								
_	а	Form(s) W-2				<b>25a</b> 23	3 <b>,</b> 955	5.			
	b	Form(s) 1099				25b					
	С	Other forms (see instructions	s)			25c					
	d	Add lines 25a through 25c						. 25d	23,955.		
If you have a	26	2023 estimated tax payment	s and amount a	pplied from 20	)22 return			. 26			
qualifying child, attach Sch. EIC.	27	Earned income credit (EIC)			No .	27					
allacii Scii. Elc.	28	Additional child tax credit from	n 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	e 15			31	L <b>,</b> 02	7.			
	32	Add lines 27, 28, 29, and 31	. These are your	total other pa	ayments and refu	ndable credits		. 32	1,027.		
	33	Add lines 25d, 26, and 32. T	hese are your <b>to</b>	tal payments				. 33	24,982.		
Refund	34	If line 33 is more than line 24	l, subtract line 2	4 from line 33.	This is the amoun	t you <b>overpaid</b>		. 34	6,830.		
	35a	Amount of line 34 you want	refunded to you	ı. If Form 8888	is attached, chec	k here	[	35a	6,830.		
Direct deposit?	b	Routing number 0 5 2				Checking	Saving	gs			
See instructions.	d	Account number 4 4 6	0 2 6 1	1 6 7 6	5 5						
	36	Amount of line 34 you want a	applied to your	2024 estimate	ed tax	36					
Amount You Owe	37	Subtract line 33 from line 24 For details on how to pay, g						. 37			
	38	Estimated tax penalty (see in	nstructions) .			38					
Third Party	Do	you want to allow another				See					
Designee		structions				. 🗌 Yes. C	omple	te below.	<b>⋉</b> No		
		esignee's		Phone				entification			
<u></u>		me	ant I have avening	no.			ber (PIN		of my lenguage and		
Sign		ider penalties of perjury, I declare the lief, they are true, correct, and com									
Here	Vo	ur signature		Date	Your occupation		l If	the IRS se	nt you an Identity		
	10	di Signature		Date	Tour occupation				PIN, enter it here		
Joint return?					PRINCIPAL 1	R&D ENGINE	er (s	see inst.)			
See instructions.		ouse's signature. If a joint return, I	ooth must sign.	Date	Spouse's occupation	on			nt your spouse an		
Keep a copy for your records.					110140 1471400			dentity Prot see inst.)	ection PIN, enter it here		
,	N (212) 522 2225			- " "	HOME MAKER	10					
		one no. (313) 738-082 eparer's name	6 Preparer's signat	Email address	KSPKKV86@G	MAIL.COM Date	PTIN		Check if:		
Paid		·			AND CIIDMA			100702	Self-employed		
Preparer		M PRIYA RAM SAGAR GUPTA		A KAM SA(	JAK GUPTA	04/05/2024		082703			
Use Only		m's name GLOBAL TAX		Phone no. (678) 965-							
	Fir	m's address 245 ROONE	Y CT E BRU	NSWICK No	SWICK NJ 08816				Firm's EIN 84-3171965		

## SCHEDULE 1 (Form 1040)

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

OMB No. 1545-0074

2023
Attachment
Sequence No. 01

Department of the Treasury Internal Revenue Service

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

SIVA PRAMODH KAMBHAMPATI & PHANI MADHAVI SANKISA

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

Go to www.irs.gov/Form1040 for instructions and the latest information.

Your social security number 375-37-8361

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	-17,471.
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			
	1040, 1040-SR, or 1040-NR, line 8		10	-17 <b>,</b> 471.

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 government	nent	
	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		
15	Deductible part of self-employment tax. Attach Schedule SE		
16	Self-employed SEP, SIMPLE, and qualified plans		
17	Self-employed health insurance deduction	. 17	
18	Penalty on early withdrawal of savings		
19a	Alimony paid		a
b	Recipient's SSN		
С	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction		
21	Student loan interest deduction		
22	Reserved for future use		
23	Archer MSA deduction	. 23	
24	Other adjustments:		
а	Jury duty pay (see instructions)		
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		
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)		
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		
26	Add lines 11 through 23 and 25. These are your adjustments to income. Enter here and		
	Form 1040, 1040-SR, or 1040-NR, line 10	. 26	

#### **SCHEDULE 3** (Form 1040)

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

### **Additional Credits and Payments**

OMB No. 1545-0074

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. Attachment Sequence No. **03** 

Your social security number

SIV	A PRAMODH KAMBHAMPATI & PHANI MADHAVI SANKISA		375-3	37-836	51
Par	Nonrefundable Credits				
1	Foreign tax credit. Attach Form 1116 if required			1	
2	Credit for child and dependent care expenses from Form 2441 Form 2441	, line 11. <i>A</i> 	Attach 	2	
3	Education credits from Form 8863, line 19			3	
4	Retirement savings contributions credit. Attach Form 8880			4	
5a	Residential clean energy credit from Form 5695, line 15			5a	
b	Energy efficient home improvement credit from Form 5695, line 32			5b	
6	Other nonrefundable credits:				
а	General business credit. Attach Form 3800	6a			
b	Credit for prior year minimum tax. Attach Form 8801	6b			
С	Adoption credit. Attach Form 8839	6c			
d	Credit for the elderly or disabled. Attach Schedule R	6d			
е	Reserved for future use	6e			
f	Clean vehicle credit. Attach Form 8936	6f			
g	Mortgage interest credit. Attach Form 8396	6g			
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h			
i	Qualified electric vehicle credit. Attach Form 8834	6i			
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j			
k	Credit to holders of tax credit bonds. Attach Form 8912	6k			
I	Amount on Form 8978, line 14. See instructions	6I			
m	Credit for previously owned clean vehicles. Attach Form 8936 .	6m			
Z	Other nonrefundable credits. List type and amount:				
		6z			
7	Total other nonrefundable credits. Add lines 6a through 6z			7	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 10 1040-NR, line 20	)40, 1040-S 	SR, or	8	
			(cc	ntinue	ed on page 2)

Schedule 3 (Form 1040) 2023 Page **2** 

Par	Other Payments and Refundable Credits			
9	Net premium tax credit. Attach Form 8962	9		
10	Amount paid with request for extension to file (see instructions) .	10		
11	Excess social security and tier 1 RRTA tax withheld	11	1,027.	
12	Credit for federal tax on fuels. Attach Form 4136		12	
13	Other payments or refundable credits:			
а	Form 2439	13a		
b	Credit for repayment of amounts included in income from earlier years	13b		
С	Elective payment election amount from Form 3800, Part III, line 6, column (i)	13c		
d	Deferred amount of net 965 tax liability (see instructions)	13d		
Z	Other payments or refundable credits. List type and amount:	13z		
14	Total other payments or refundable credits. Add lines 13a through	n 13z	14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040 line 31		15	1,027.

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Schedule 3 (Form 1040) 2023

#### **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 Name(s) shown on return

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

OMB No. 1545-0074

Attachment Sequence No. 13 Your social security number

SIVA	PRAMODH KAMBHAMPATI & PHANI MADHAVI SA	ANKIS.	A				375-3	7-8361		
Part	Income or Loss From Rental Real Estate an									
	Note: If you are in the business of renting personal proper rental income or loss from Form 4835 on page 2, line 40.	ty, use \$	Schedule	<b>C</b> . See	instru	ctions. If you ar	e an indi	vidual, rep	ort farm	
Α [	Did you make any payments in 2023 that would require you	to file F	-orm(s) 1	0997.5	See in	structions		□ Ye	s X No	-
	Physical address of each property (street, city, state, ZIF									-
										_
A	6/12 VAIDYANATHAN STREET TONDIARPET CH	HENNA:	I IN 6	000081	1					_
В										_
С	T (B )   C   C   C   C   C   C   C   C   C				_	T				_
1b	Type of Property (from list below) 2 For each rental real estate properabove, report the number of fair	erty liste	ed and		Fa	nir Rental Days		nal Use nys	QJV	
Α	gersonal use days. Check the Qu			Α		365	D	0		_
В	if you meet the requirements to f	ile as a		В		363		0		-
C	qualified joint venture. See instru	ictions.		C						-
	of Property:									-
	Single Family Residence 3 Vacation/Short-Term Ren	tal	5 Land		7	Self-Rental				
	Multi-Family Residence 4 Commercial		6 Roya	lties		Other (descri	be)			
	,		<b>,</b> -							-
		-		•		Propertie	s:			_
Incom	le: Rents received	3		A 7	24.	В			С	_
3 4	Royalties received	4		/	24.					_
Exper		4								-
5	Advertising	5								
6	Auto and travel (see instructions)	6								-
7	Cleaning and maintenance	7		2,9	54.					-
8	Commissions	8			<u> </u>					-
9	Insurance	9								-
10	Legal and other professional fees	10								-
11	Management fees	11		2,6	44.					_
12	Mortgage interest paid to banks, etc. (see instructions)	12								
13	Other interest	13								
14	Repairs	14		3,8	64.					
15	Supplies	15		2,8	64.					
16	Taxes	16								_
17	Utilities	17		2,1						_
18	Depreciation expense or depletion	18		3,7	29.					_
19	Other (list)	19		40.4	0.5					_
20	Total expenses. Add lines 5 through 19	20		18,1	95.					_
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	_	-17,4	71					
22	Deductible rental real estate loss after limitation, if any,	21		1 / <b>/</b> 1	/ L •					-
22	on <b>Form 8582</b> (see instructions)	22 (		17 <b>,</b> 47	1 )	(	)	(		١
23a	Total of all amounts reported on line 3 for all rental prope			<u> </u>	23a	\	724.			_
b	Total of all amounts reported on line 4 for all royalty prop				23b					
c	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	3,	729.			
е	Total of all amounts reported on line 20 for all properties				23e		195.			
24	Income. Add positive amounts shown on line 21. Do not		e any los	sses			24			_
25	Losses. Add royalty losses from line 21 and rental real estate	e losses	s from lin	e 22. Er	nter to	tal losses here	25	(	17,471.	)
26	Total rental real estate and royalty income or (loss).									
	here. If Parts II, III, and IV, and line 40 on page 2 do no									
	Schedule 1 (Form 1040), line 5. Otherwise, include this ar	mount i	n the tot	al on li	ne 41	on page 2	26		-17.471	

## Form **8889**

#### **Health Savings Accounts (HSAs)**

Department of the Treasury
Internal Revenue Service

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

Go to www.irs.gov/Form8889 for instructions and the latest information.

OMB No. 1545-0074

2023
Attachment
Sequence No. 52

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

SIVA PRAMODH KAMBHAMPATI

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions. 375-37-8361

Befo	re you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if	f required.	
Part	HSA Contributions and Deduction. See the instructions before completing this part. If y and both you and your spouse each have separate HSAs, complete a separate Part I for		
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2023. See instructions	Self-only	▼ Family
2	HSA contributions you made for 2023 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2023. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2	0.
3	If you were under age 55 at the end of 2023 and, on the first day of <b>every</b> month during 2023, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,850 (\$7,750 for family coverage). <b>All others</b> , see the instructions for the amount to enter	3	7 <b>,</b> 750.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2023 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2023, also include any amount contributed to your spouse's Archer MSAs	4	0.
5	Subtract line 4 from line 3. If zero or less, enter -0	5	7,750.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family		
	coverage under an HDHP at any time during 2023, see the instructions for the amount to enter	6	7,750.
7	If you were age 55 or older at the end of 2023, married, and you or your spouse had family coverage under an HDHP at any time during 2023, enter your additional contribution amount. See instructions.	7	
8	Add lines 6 and 7	8	7,750.
9	Employer contributions made to your HSAs for 2023		
10	Qualified HSA funding distributions		
11	Add lines 9 and 10	11	1,274.
12	Subtract line 11 from line 8. If zero or less, enter -0	12	6,476.
13	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13	13	0.
	Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.		
Part	<b>HSA Distributions.</b> If you are filing jointly and both you and your spouse each have separate Part II for each spouse.	arate HSAs,	complete
14a	Total distributions you received in 2023 from all HSAs (see instructions)	14a	
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	14b	
С	Subtract line 14b from line 14a	14c	
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	
16	<b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0 Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16	
17a	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here		
b	<b>Additional 20% tax</b> (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b	
Part	Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instruction completing this part. If you are filing jointly and both you and your spouse each have seption complete a separate Part III for each spouse.		
18	Last-month rule	18	
19	Qualified HSA funding distribution	19	
20	<b>Total income.</b> Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f .	20	
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d		
	1040), Faitii, iiii世 1/U	21	

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