Department of the Treasury — Internal Revenue Service

Form 1040 U.S. Individual Income Tax Return 2001

(99) IRS use only — Do not write or staple in this space.

For the year Jan 1 - Dec 31, 2001, or other tax year beginning , 2001, ending , 20

OMB No. 1545-0074

Label (See instructions.)

Use the IRS label. Otherwise, please print or type.

Your First Name	MI	Last Name	Your Social Security Number
ROBERT B.		TRUELSON	456-38-3359
If a Joint Return, Spouse's First Name	MI	Last Name	Spouse's Social Security Number

Home Address (number and street). If You Have a P.O. Box, See Instructions. Apartment No.

6416 LANSDALE

City, Town or Post Office. If You Have a Foreign Address, See Instructions. State ZIP Code

FORT WORTH TX 76116

Important! You **must** enter your social security number(s) above.

Presidential Election Campaign (See instructions.)

Note: Checking 'Yes' will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want $3 to go to this fund? ► [X] Yes [ ] No [ ] Yes [ ] No

(You / Spouse)

Filing Status

Check only one box.

1 [X] Single

2 [ ] Married filing joint return (even if only one had income)

3 [ ] Married filing separate return. Enter spouse's SSN above & full name here ►

4 [ ] Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here ►

5 [ ] Qualifying widow(er) with dependent child (year spouse died ►). (See instructions.)

Exemptions

6a [X] **Yourself.** If your parent (or someone else) can claim you as a dependent on his or her tax return, **do not** check box 6a

b [ ] **Spouse**

No. of boxes checked on 6a and 6b ... 1

No. of your children on 6c who:
- lived with you ...
- did not live with you due to divorce or separation (see instrs) ...

Dependents on 6c not entered above

Add numbers entered on lines above ► 1

c **Dependents:**

(1) First name / Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see instrs)

If more than six dependents, see instructions.

d Total number of exemptions claimed ... 1

Income

Attach Forms W-2 and W-2G here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

ROLLOVER

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	
8a	**Taxable** interest. Attach Schedule B if required		8a	52,111.
b	**Tax-exempt** interest. **Do not** include on line 8a	8b 44,956.		
9	Ordinary dividends. Attach Schedule B if required		9	101,758.
10	Taxable refunds, credits, or offsets of state and local income taxes (see instructions)		10	
11	Alimony received		11	
12	Business income or (loss). Attach Schedule C or C-EZ		12	-1,894.
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ► [ ]		13	-3,000.
14	Other gains or (losses). Attach Form 4797		14	
15a	Total IRA distributions 15a 49,062.	b Taxable amount (see instrs)	15b	47,365.
16a	Total pensions & annuities 16a	b Taxable amount (see instrs)	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	2,134.
18	Farm income or (loss). Attach Schedule F		18	
19	Unemployment compensation		19	
20a	Social security benefits 20a 22,282.	b Taxable amount (see instrs)	20b	18,940.
21	Other income		21	
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ►		22	217,414.

Adjusted Gross Income

23	IRA deduction (see instructions)	23		
24	Student loan interest deduction (see instructions)	24		
25	Archer MSA deduction. Attach Form 8853	25		
26	Moving expenses. Attach Form 3903	26		
27	One-half of self-employment tax. Attach Schedule SE	27		
28	Self-employed health insurance deduction (see instructions)	28		
29	Self-employed SEP, SIMPLE, and qualified plans	29		
30	Penalty on early withdrawal of savings	30		
31a	Alimony paid b Recipient's SSN ►	31a		
32	Add lines 23 through 31a		32	
33	Subtract line 32 from line 22. This is your **adjusted gross income** ►		33	217,414.

Tax and Credits

Standard Deduction for —
- People who checked any box on line 35a or 35b **or** who can be claimed as a dependent, see instructions.
- All others: Single: $4,550
- Head of household, $6,650
- Married filing jointly or Qualifying widow(er), $7,600
- Married filing separately, $3,800

34	Amount from line 33 (adjusted gross income)		34	217,414.
35a	Check if: [X] **You** were 65/older, [ ] Blind; [ ] **Spouse** was 65/older, [ ] Blind. Add the number of boxes checked above and enter the total here ►	35a 1		
b	If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see instructions and check here ►	35b [ ]		
36	Itemized deductions (from Schedule A) or your **standard deduction** (see left margin)		36	5,650.
37	Subtract line 36 from line 34		37	211,764.
38	If line 34 is $99,725 or less, multiply $2,900 by the total number of exemptions claimed on line 6d. If line 34 is over $99,725, see the worksheet in the instructions		38	928.
39	**Taxable income.** Subtract line 38 from line 37. If line 38 is more than line 37, enter -0-		39	210,836.
40	Tax (see instrs). Check if any tax is from a [ ] Form(s) 8814 b [ ] Form 4972		40	62,662.
41	**Alternative minimum tax** (see instructions). Attach Form 6251		41	
42	Add lines 40 and 41		42	62,662.
43	Foreign tax credit. Attach Form 1116 if required	43 22.		
44	Credit for child and dependent care expenses. Attach Form 2441	44		
45	Credit for the elderly or the disabled. Attach Schedule R	45		
46	Education credits. Attach Form 8863	46		
47	Rate reduction credit. See the worksheet	47		
48	Child tax credit (see instructions)	48		
49	Adoption credit. Attach Form 8839	49		
50	Other credits from a [ ] Form 3800 b [ ] Form 8396 c [ ] Form 8801 d [ ] Form (specify)	50		
51	Add lines 43 through 50. These are your **total credits**		51	22.
52	Subtract line 51 from line 42. If line 51 is more than line 42, enter -0-		52	62,640.

Other Taxes

53	Self-employment tax. Attach Schedule SE		53	
54	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137		54	
55	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required		55	
56	Advance earned income credit payments from Form(s) W-2		56	
57	Household employment taxes. Attach Schedule H		57	
58	Add lines 52-57. This is your total tax		58	62,640.

Payments

If you have a qualifying child, attach Schedule EIC.

59	Federal income tax withheld from Forms W-2 and 1099	59		
60	2001 estimated tax payments and amount applied from 2000 return	60	80,000.	
61a	**Earned income credit (EIC)**	61a		
b	Nontaxable earned income 61b			
62	Excess social security and RRTA tax withheld (see instrs)	62		
63	Additional child tax credit. Attach Form 8812	63		
64	Amount paid with request for extension to file (see instructions)	64		
65	Other payments. Check if from a [ ] Form 2439 b [ ] Form 4136	65		
66	Add lines 59, 60, 61a, and 62 through 65. These are your **total payments**		66	80,000.

FDIA0112 12/10/01

Refund

Direct deposit? See instructions and fill in 68b, 68c, and 68d.

67	If line 66 is more than line 58, subtract line 58 from line 66. This is the amount you **overpaid**	67	17,360.
68a	Amount of line 67 you want **refunded to you** ►	68a	0.
b	► Routing number _____ ► c Type: [ ] Checking [ ] Savings		
d	► Account number _____		
69	Amount of line 67 you want applied to your 2002 estimated tax ► 69 17,360.		

Amount You Owe

70	Amount you owe. Subtract line 66 from line 58. For details on how to pay, see instructions ►	70	
71	Estimated tax penalty. Also include on line 70	71	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? [ ] **Yes.** Complete the following. [X] **No**

Designee's Name ► Phone No. ► Personal Identification Number (PIN) ►

Sign Here

Joint return? See instructions.

Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your Signature	Date	Your Occupation	Daytime Phone Number
►		STOCK BROKER	
Spouse's Signature. If a Joint Return, **Both** Must Sign	Date	Spouse's Occupation	
►			

Paid Preparer's Use Only

Preparer's Signature ►	Drew Poe	Date 4/12/02	Check if self-employed [ ]
Firm's Name (or yours if self-employed) ►	DREW POE, P.C.		Preparer's SSN or PTIN
Address, and ZIP Code	120 W 3RD ST SUITE 200	EIN	75-2480599
	FORT WORTH TX 76102-7414	Phone No.	

Name(s) Shown on Form 1040.

ROBERT B. TRUELSON

Your Social Security Number

456-38-3359

Schedule B — Interest and Ordinary Dividends

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Part I Interest

(See instructions for Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address		Amount
PRUDENTIAL	1	44,956.
U S BANCORP		516.
PERMIAN BASIN ROYALTY TRUST		5.
BANK ONE		40,209.
BANK OF AMERICA		8,357.
BANK ONE		32.
PRUDENTIAL		2,812.
PRUDENTIAL OID		180.
Subtotal		97,067.
Tax-Exempt Interest		-44,956.
2 Add the amounts on line 1	2	52,111.
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989 from Form 8815, line 14. You **must** attach Form 8815	3	
4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a	4	52,111.

Note. If line 4 is over $400, you must complete Part III.

Part II Ordinary Dividends

(See instructions for Form 1040, line 9.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

5 List name of payer. Include only ordinary dividends. If you received any capital gain distributions, see the instructions for Form 1040, line 13		Amount
PRUDENTIAL SECURITIES	5	86,829.
PRUDENTIAL SECURITIES		63.
RADIOSHACK CORP		28.
AMERICAN ELECTRIC POWER COMPANY		14,838.
6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9	6	101,758.

Note. If line 6 is over $400, you must complete Part III.

Part III Foreign Accounts and Trusts

(See instructions.)

You must complete this part if you **(a)** had over $400 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

	Yes	No
7a At any time during 2001, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See instructions for exceptions and filing requirements for Form TD F 90-22.1		X
b If 'Yes,' enter the name of the foreign country ►		
8 During 2001, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If 'Yes,' you may have to file Form 3520. See instructions		X

Schedule C (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Profit or Loss from Business
(Sole Proprietorship)

► Partnerships, joint ventures, etc, must file Form 1065 or Form 1065-B.
► Attach to Form 1040 or Form 1041. ► See instructions for Schedule C (Form 1040).

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2001

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Name of Proprietor: ROBERT B. TRUELSON

Social Security Number (SSN): 456-38-3359

A Principal Business or Profession, Including Product or Service (see instructions): REAL ESTATE DEVELOPMENT

B Enter Code from Instructions: ► 999999

C Business Name. If No Separate Business Name, Leave Blank.: ROBERT B. TRUELSON

D Employer ID Number (EIN), if Any:

E Business Address (including suite or room no.) ► 6416 LANSDALE
City, Town or Post Office, State, and ZIP Code: FORT WORTH, TX 76116

F Accounting method: (1) [X] Cash (2) [ ] Accrual (3) [ ] Other (specify) ►

G Did you 'materially participate' in the operation of this business during 2001? If 'No,' see instructions for limit on losses ... [X] Yes [ ] No

H If you started or acquired this business during 2001, check here ► [ ]

Part I Income

1	Gross receipts or sales. **Caution.** If this income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, see the instructions and check here ► [ ]	1	
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	
4	Cost of goods sold (from line 42 on page 2)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	
6	Other income, including federal and state gasoline or fuel tax credit or refund	6	
7	**Gross income.** Add lines 5 and 6 ►	7	

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8			
9	Bad debts from sales or services (see instructions)	9			
10	Car and truck expenses (see instrs)	10			
11	Commissions and fees	11			
12	Depletion	12			
13	Depreciation and Section 179 expense deduction (not included in Part III) (see instructions)	13			
14	Employee benefit programs (other than on line 19)	14			
15	Insurance (other than health)	15			
16	Interest:				
a	Mortgage (paid to banks, etc)	16a			
b	Other	16b			
17	Legal & professional services	17			
18	Office expense	18			
19	Pension and profit-sharing plans			19	
20	Rent or lease (see instructions):				
a	Vehicles, machinery, and equipment			20a	
b	Other business property			20b	
21	Repairs and maintenance			21	
22	Supplies (not included in Part III)			22	
23	Taxes and licenses			23	1,894.
24	Travel, meals, and entertainment:				
a	Travel			24a	
b	Meals and entertainment				
c	Enter nondeductible amount included on line 24b (see instrs)				
d	Subtract line 24c from line 24b			24d	
25	Utilities			25	
26	Wages (less employment credits)			26	
27	Other expenses (from line 48 on page 2)			27	
28	**Total expenses** before expenses for business use of home. Add lines 8 through 27 in columns ►			28	1,894.
29	Tentative profit (loss). Subtract line 28 from line 7			29	-1,894.
30	Expenses for business use of your home. Attach **Form 8829**			30	
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on **Form 1040, line 12,** and **also** on **Schedule SE, line 2** (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you **must** go to line 32.			31	-1,894.

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on **Form 1040, line 12,** and **also** on **Schedule SE, line 2** (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3.

• If you checked 32b, you **must** attach **Form 6198.**

32a [X] All investment is at risk.

32b [ ] Some investment is not at risk.

Schedule D (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Capital Gains and Losses

► Attach to Form 1040. ► See instructions for Schedule D (Form 1040).
► Use Schedule D-1 to list additional transactions for lines 1 and 8.

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2001

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Name(s) Shown on Form 1040

ROBERT B. TRUELSON

Your Social Security Number

456-38-3359

Part I Short-Term Capital Gains and Losses — Assets Held One Year or Less

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo., day, yr)	(c) Date sold (Mo., day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1 GREENWOOD TRUST	10/24/00	04/03/01	94,000.	93,791.	209.

2 Enter your short-term totals, if any, from Schedule D-1, line 2	2		
3 **Total short-term sales price amounts.** Add lines 1 and 2 in column (d)	3	94,000.	
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4		
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5		
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your 2000 Capital Loss Carryover Worksheet	6		
7 **Net short-term capital gain or (loss).** Combine lines 1 through 6 in column (f)	7	209.	

Part II Long-Term Capital Gains and Losses — Assets Held More Than One Year

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo., day, yr)	(c) Date sold (Mo., day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)	(g) 28% rate gain or (loss) * (see instructions below)
8 EL PASO CORP	08/19/94	01/31/01	31.	6.	25.	
SOUTHERN MINERAL CORP	08/06/91	06/27/01	5,986.	14,295.	-8,309.	
AT & T WIRELESS	08/19/94	07/12/01	15.	15.	0.	
TARRANT C TEX WATER	06/02/95	03/01/01	80,000.	80,000.	0.	

9 Enter your long-term totals, if any, from Schedule D-1, line 9	9	23,137.		0.
10 **Total long-term sales price amounts.** Add lines 8 and 9 in column (d)	10	109,169.		
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11			
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12			
13 Capital gain distributions. See instrs	13			
14 Long-term capital loss carryover. Enter in both columns (f) and (g) the amount, if any, from line 13 of your 2000 Capital Loss Carryover Worksheet	14			
15 Combine lines 8 through 14 in column (g)	15			
16 **Net long-term capital gain or (loss).** Combine lines 8 through 14 in column (f)	16		-8,284.	

Next: Go to Part III on page 2.

* **28% rate gain or loss** includes **all** 'collectibles gains and losses' (as defined in the instructions) and up to 50% of the eligible gain on qualified small business stock (see instructions).

Part III Taxable Gain or Deductible Loss

17	Combine lines 7 and 16 and enter the result. If a loss, go to line 18. If a gain, enter the gain on Form 1040, line 13, and complete Form 1040 through line 39	17	-8,075.
	Next: • If both lines 16 and 17 are gains **and** Form 1040, line 39, is more than zero, complete Part IV below. • Otherwise, skip the rest of Schedule D and complete Form 1040.		
18	If line 17 is a loss, enter here and on Form 1040, line 13, the **smaller** of **(a)** that loss or **(b)** ($3,000) (or, if married filing separately, ($1,500)). Then complete Form 1040 through line 37	18	-3,000.
	Next: • If the loss on line 17 is more than the loss on line 18 **or** if Form 1040, line 37, is less than zero, skip **Part IV** below and complete the **Capital Loss Carryover Worksheet** in the instructions before completing the rest of Form 1040. • Otherwise, skip **Part IV** below and complete the rest of Form 1040.		

Part IV Tax Computation Using Maximum Capital Gains Rates

19	Enter your unrecaptured Section 1250 gain, if any, from line 17 of the worksheet in the instructions	19			
	If line 15 or line 19 is more than zero, complete the worksheet in the instructions to figure the amount to enter on lines 22, 29, and 40 below, and skip all other lines below. Otherwise, go to line 20.				
20	Enter your taxable income from Form 1040, line 39			20	
21	Enter the smaller of line 16 or line 17 of Schedule D	21			
22	If you are deducting investment interest expense on Form 4952, enter the amount from Form 4952, line 4c. Otherwise, enter -0-	22			
23	Subtract line 22 from line 21. If zero or less, enter -0-			23	
24	Subtract line 23 from line 20. If zero or less, enter -0-			24	
25	Figure the tax on the amount on line 24. Use the Tax Table or Tax Rate Schedules, whichever applies				25
26	Enter the **smaller** of: • The amount on line 20 **or** • $45,200 if married filing jointly or qualifying widow(er); $27,050 if single; $36,250 if head of household; or $22,600 if married filing separately			26	
	If line 26 is greater than line 24, go to line 27. Otherwise, skip lines 27 through 33 and go to line 34.				
27	Enter the amount from line 24			27	
28	Subtract line 27 from line 26. If zero or less, enter -0- and go to line 34			28	
29	Enter your qualified 5-year gain, if any, from line 7 of the worksheet in the instructions	29			
30	Enter the **smaller** of line 28 or line 29			30	
31	Multiply line 30 by 8% (.08)				31
32	Subtract line 30 from line 28			32	
33	Multiply line 32 by 10% (.10)				33
	If the amounts on lines 23 and 28 are the same, skip lines 34 through 37 and go to line 38.				
34	Enter the **smaller** of line 20 or line 23			34	
35	Enter the amount from line 28 (if line 28 is blank, enter -0-)			35	
36	Subtract line 35 from line 34			36	
37	Multiply line 36 by 20% (.20)				37
38	Add lines 25, 31, 33, and 37				38
39	Figure the tax on the amount on line 20. Use the Tax Table or Tax Rate Schedules, whichever applies				39
40	**Tax on all taxable income (including capital gains).** Enter the **smaller** of line 38 or line 39 here and on Form 1040, line 40				40

Name(s) Shown on Form 1040. Do Not Enter Name and Social Security Number if Shown on Page 1.

ROBERT B. TRUELSON

Your Social Security Number

456-38-3359

Part II Long-Term Capital Gains and Losses — Assets Held More Than One Year

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss). Subtract (e) from (d)	(g) 28% rate gain or (loss)* (see instructions)
8 NATIONAL MUNI TRUST UNITS	Various	Various	23,137.	23,137.	0.	
9 **Totals.** Combine columns (d), (f), and (g). Enter here and on Schedule D, line 9 .... ► 9			23,137.		0.	

*28% rate gain or loss includes all 'collectibles gains and losses' (as defined in the instructions) and up to 50% of the eligible gain on qualified small business stock (see instructions).

Schedule E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc)
► Attach to Form 1040 or Form 1041.
► See instructions for Schedule E (Form 1040).

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2001
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Name(s) Shown on Return
ROBERT B. TRUELSON

Your Social Security Number
456-38-3359

Part I Income or Loss from Rental Real Estate and Royalties **Note:** If you are in the business of renting personal property, use **Schedule C** or **C-EZ**. Report farm rental income or loss from **Form 4835** on page 2, line 39.

1 Show the kind and location of each **rental real estate property:**
A
B
C

2 For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:
• 14 days, or
• 10% of the total days rented at fair rental value?
(See instructions.)

	Yes	No
A		
B		
C		

Income:		Properties A	Properties B	Properties C	Totals (Add columns A, B, and C.)
3 Rents received	3				3
4 Royalties received	4	2,680.			4 2,680.
Expenses:					
5 Advertising	5				
6 Auto and travel (see instructions)	6				
7 Cleaning and maintenance	7				
8 Commissions	8				
9 Insurance	9				
10 Legal and other professional fees	10				
11 Management fees	11				
12 Mortgage interest paid to banks, etc (see instructions)	12				12
13 Other interest	13				
14 Repairs	14				
15 Supplies	15				
16 Taxes	16	117.			
17 Utilities	17				
18 Other (list) ► ADMIN EXP	18	27.			
19 Add lines 5 through 18	19	144.			19 144.
20 Depreciation expense or depletion (see instructions)	20	402.			20 402.
21 Total expenses. Add lines 19 and 20	21	546.			
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see instructions to find out if you must file Form 6198	22	2,134.			
23 Deductible rental real estate loss. Caution: Your rental real estate loss on line 22 may be limited. See instructions to find out if you must file Form 8582. Real estate professionals must complete line 42 on page 2	23				
24 **Income.** Add positive amounts shown on line 22. **Do not** include any losses					24 2,134.
25 **Losses.** Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here					25
26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 39 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 40 on page 2					26 2,134.