

Filing Status [ ] Single [X] Married filing jointly [ ] Married filing separately (MFS) [ ] Head of household (HOH) [ ] Qualifying widow(er) (QW)
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent

Personal information section including: Your first name and middle initial (JOHN RUBAN), Last name (ANTONISAMY), Your social security number (802-78-3326), Spouse's social security number (359-43-1144), Home address (2531 RIVER PLAZA DR), City (SACRAMENTO), State (CA), ZIP code (95833).

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? [ ] Yes [X] No

Standard Deduction Someone can claim: [ ] You as a dependent [ ] Your spouse as a dependent [ ] Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: [ ] Were born before January 2, 1956 [ ] Are blind Spouse: [ ] Was born before January 2, 1956 [ ] Is blind

Table for Dependents with columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents.

Main tax calculation table with rows 1-15. Includes sections for Attach Sch. B if required, Standard Deduction for, and Taxable income calculation.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): <b>1</b> <input type="checkbox"/> 8814 <b>2</b> <input type="checkbox"/> 4972 <b>3</b> <input type="checkbox"/> _____		<b>16</b>	14,145.
<b>17</b>	Amount from Schedule 2, line 3		<b>17</b>	
<b>18</b>	Add lines 16 and 17		<b>18</b>	14,145.
<b>19</b>	Child tax credit or credit for other dependents		<b>19</b>	
<b>20</b>	Amount from Schedule 3, line 7		<b>20</b>	
<b>21</b>	Add lines 19 and 20		<b>21</b>	
<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-		<b>22</b>	14,145.
<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 10		<b>23</b>	0.
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>		<b>24</b>	14,145.
<b>25</b>	Federal income tax withheld from:			
<b>a</b>	Form(s) W-2	<b>25a</b>		11,489.
<b>b</b>	Form(s) 1099	<b>25b</b>		
<b>c</b>	Other forms (see instructions)	<b>25c</b>		
<b>d</b>	Add lines 25a through 25c	<b>25d</b>		11,489.
<b>26</b>	2020 estimated tax payments and amount applied from 2019 return		<b>26</b>	
<b>27</b>	Earned income credit (EIC) <b>NO</b>	<b>27</b>		
<b>28</b>	Additional child tax credit. Attach Schedule 8812	<b>28</b>		
<b>29</b>	American opportunity credit from Form 8863, line 8	<b>29</b>		
<b>30</b>	Recovery rebate credit. See instructions	<b>30</b>		
<b>31</b>	Amount from Schedule 3, line 13	<b>31</b>		
<b>32</b>	Add lines 27 through 31. These are your <b>total other payments and refundable credits</b>		<b>32</b>	
<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b>		<b>33</b>	11,489.

**Refund**

Direct deposit? See instructions.

<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>		<b>34</b>																	
<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>		<b>35a</b>																	
<b>b</b>	Routing number <table border="1"> <tr> <td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td> </tr> </table> <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	X	X	X	X	X	X	X	X	X										
X	X	X	X	X	X	X	X	X												
<b>d</b>	Account number <table border="1"> <tr> <td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td> </tr> </table>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X			
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X					
<b>36</b>	Amount of line 34 you want <b>applied to your 2021 estimated tax</b>	<b>36</b>																		

**Amount You Owe**

For details on how to pay, see instructions.

<b>37</b>	Subtract line 33 from line 24. This is the <b>amount you owe now</b>		<b>37</b>	2,678.
<b>38</b>	Estimated tax penalty (see instructions)	<b>38</b>		22.

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS? See instructions  **Yes**. Complete below.  **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 _____ Spouse's signature. If a joint return, <b>both</b> must sign.	Date _____ _____ _____	Your occupation SOFTWARE ENGINEER	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
_____ Spouse's signature. If a joint return, <b>both</b> must sign.	Date _____ _____ _____	Spouse's occupation SOFTWARE ENGINEER	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <input type="text"/>

Phone no. (203) 909-9842 Email address RUBANJOHN88@GMAIL.COM

**Paid Preparer Use Only**

Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM	Preparer's signature SYAM PRIYA RAM SAGAR GUPTA TALLAM	Date 09/23/2021	PTIN P02082703	Check if: <input type="checkbox"/> Self-employed
Firm's name GLOBAL TAXES LLC	Firm's address 2530 Pebble Creek Ln Cumming GA 30041	Phone no. (678) 965-9522	Firm's EIN 30-1017196	

**SCHEDULE 1  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**  
▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
JOHN RUBAN ANTONISAMY & REVATHY MANICKAM

Your social security number  
802-78-3326

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions) ▶ _____		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	<b>5</b>	-6,350.
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	
<b>8</b>	Other income. List type and amount ▶ _____ _____	<b>8</b>	
<b>9</b>	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .	<b>9</b>	-6,350.

**Part II Adjustments to Income**

<b>10</b>	Educator expenses . . . . .	<b>10</b>	
<b>11</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>11</b>	
<b>12</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>12</b>	
<b>13</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>13</b>	
<b>14</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>14</b>	
<b>15</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>15</b>	
<b>16</b>	Self-employed health insurance deduction . . . . .	<b>16</b>	
<b>17</b>	Penalty on early withdrawal of savings . . . . .	<b>17</b>	
<b>18a</b>	Alimony paid . . . . .	<b>18a</b>	
<b>b</b>	Recipient's SSN . . . . . ▶ _____		
<b>c</b>	Date of original divorce or separation agreement (see instructions) ▶ _____		
<b>19</b>	IRA deduction . . . . .	<b>19</b>	
<b>20</b>	Student loan interest deduction . . . . .	<b>20</b>	
<b>21</b>	Tuition and fees deduction. Attach Form 8917 . . . . .	<b>21</b>	
<b>22</b>	Add lines 10 through 21. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a . . . . .	<b>22</b>	

**SCHEDULE E**  
**(Form 1040)**

**Supplemental Income and Loss**

OMB No. 1545-0074

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

**2020**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

Attachment  
Sequence No. **13**

▶ Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

Name(s) shown on return

Your social security number

JOHN RUBAN ANTONISAMY & REVATHY MANICKAM

802-78-3326

**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**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

**A** Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions . . . . .  Yes  No

**B** If "Yes," did you or will you file required Form(s) 1099? . . . . .  Yes  No

<b>1a</b>	Physical address of each property (street, city, state, ZIP code)				
<b>A</b>	VARDHARAJANPETTAI ARIYALUR TAMILNADU IN 621805				
<b>B</b>					
<b>C</b>					
<b>1b</b>	Type of Property (from list below)	<b>2</b> For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
<b>A</b>	1		365	0	<input type="checkbox"/>
<b>B</b>					<input type="checkbox"/>
<b>C</b>					<input type="checkbox"/>

**Type of Property:**

- 1 Single Family Residence      3 Vacation/Short-Term Rental      5 Land      7 Self-Rental
- 2 Multi-Family Residence      4 Commercial      6 Royalties      8 Other (describe)

Income:		Properties:		A	B	C
<b>3</b>	Rents received . . . . .	<b>3</b>		650.		
<b>4</b>	Royalties received . . . . .	<b>4</b>				
<b>Expenses:</b>						
<b>5</b>	Advertising . . . . .	<b>5</b>				
<b>6</b>	Auto and travel (see instructions) . . . . .	<b>6</b>				
<b>7</b>	Cleaning and maintenance . . . . .	<b>7</b>		1,000.		
<b>8</b>	Commissions. . . . .	<b>8</b>				
<b>9</b>	Insurance . . . . .	<b>9</b>				
<b>10</b>	Legal and other professional fees . . . . .	<b>10</b>				
<b>11</b>	Management fees . . . . .	<b>11</b>		800.		
<b>12</b>	Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>				
<b>13</b>	Other interest. . . . .	<b>13</b>				
<b>14</b>	Repairs. . . . .	<b>14</b>		1,500.		
<b>15</b>	Supplies . . . . .	<b>15</b>		1,200.		
<b>16</b>	Taxes . . . . .	<b>16</b>				
<b>17</b>	Utilities. . . . .	<b>17</b>		2,500.		
<b>18</b>	Depreciation expense or depletion . . . . .	<b>18</b>				
<b>19</b>	Other (list) ▶ . . . . .	<b>19</b>				
<b>20</b>	Total expenses. Add lines 5 through 19 . . . . .	<b>20</b>		7,000.		
<b>21</b>	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 <b>Form 6198</b> . . . . .	<b>21</b>		-6,350.		
<b>22</b>	Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	<b>22</b>		( -6,350. )	( )	( )
<b>23a</b>	Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b>			650.	
<b>b</b>	Total of all amounts reported on line 4 for all royalty properties . . . . .	<b>23b</b>				
<b>c</b>	Total of all amounts reported on line 12 for all properties . . . . .	<b>23c</b>				
<b>d</b>	Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b>				
<b>e</b>	Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b>			7,000.	
<b>24</b>	<b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	<b>24</b>				
<b>25</b>	<b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .	<b>25</b>		( 6,350. )		
<b>26</b>	<b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 . . . . .	<b>26</b>				-6,350.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2020

# 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](http://www.irs.gov/Form8889) for instructions and the latest information.**

**2020**  
Attachment  
Sequence No. **52**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
**JOHN RUBAN ANTONISAMY**

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶ **802-78-3326**

**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

**Part I HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

<b>1</b>	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2020. See instructions . . . . . ▶	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family
<b>2</b>	HSA contributions you made for 2020 (or those made on your behalf), including those made from January 1, 2021, through April 15, 2021, that were for 2020. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions . . . . .	<b>2</b>	0.
<b>3</b>	If you were under age 55 at the end of 2020 and, on the first day of <b>every</b> month during 2020, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,550 (\$7,100 for family coverage). <b>All others</b> , see the instructions for the amount to enter . . . . .	<b>3</b>	7,100.
<b>4</b>	Enter the amount you and your employer contributed to your Archer MSAs for 2020 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2020, also include any amount contributed to your spouse's Archer MSAs . . . . .	<b>4</b>	0.
<b>5</b>	Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	<b>5</b>	7,100.
<b>6</b>	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 2020, see the instructions for the amount to enter . . . . .	<b>6</b>	4,000.
<b>7</b>	If you were age 55 or older at the end of 2020, married, and you or your spouse had family coverage under an HDHP at any time during 2020, enter your additional contribution amount. See instructions . . . . .	<b>7</b>	
<b>8</b>	Add lines 6 and 7 . . . . .	<b>8</b>	4,000.
<b>9</b>	Employer contributions made to your HSAs for 2020 . . . . .	<b>9</b>	4,000.
<b>10</b>	Qualified HSA funding distributions . . . . .	<b>10</b>	
<b>11</b>	Add lines 9 and 10 . . . . .	<b>11</b>	4,000.
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	<b>12</b>	0.
<b>13</b>	<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 12 <b>Caution:</b> If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	<b>13</b>	0.

**Part II HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

<b>14a</b>	Total distributions you received in 2020 from all HSAs (see instructions) . . . . .	<b>14a</b>	
<b>b</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 . . . . .	<b>14b</b>	
<b>c</b>	Subtract line 14b from line 14a . . . . .	<b>14c</b>	
<b>15</b>	Qualified medical expenses paid using HSA distributions (see instructions) . . . . .	<b>15</b>	
<b>16</b>	<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 8, and enter "HSA" and the amount on the dotted line . . . . .	<b>16</b>	
<b>17a</b>	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 . . . . . ▶ <input type="checkbox"/>		
<b>b</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 8; check box c and enter "HSA" and the amount on the line next to the box . . . . .	<b>17b</b>	

**Part III Income and Additional Tax for Failure To Maintain HDHP Coverage.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

<b>18</b>	Last-month rule . . . . .	<b>18</b>	
<b>19</b>	Qualified HSA funding distribution . . . . .	<b>19</b>	
<b>20</b>	<b>Total income.</b> Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8, and enter "HSA" and the amount on the dotted line . . . . .	<b>20</b>	
<b>21</b>	<b>Additional tax.</b> Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 8; check box c and enter "HDHP" and the amount on the line next to the box . . . . .	<b>21</b>	

**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](http://www.irs.gov/Form8889) for instructions and the latest information.**

**2020**  
Attachment  
Sequence No. **52**

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

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶ **359-43-1144**

**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

**Part I HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

<b>1</b>	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2020. See instructions . . . . . ▶	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family
<b>2</b>	HSA contributions you made for 2020 (or those made on your behalf), including those made from January 1, 2021, through April 15, 2021, that were for 2020. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions . . . . .	<b>2</b>	0.
<b>3</b>	If you were under age 55 at the end of 2020 and, on the first day of <b>every</b> month during 2020, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,550 (\$7,100 for family coverage). <b>All others</b> , see the instructions for the amount to enter . . . . .	<b>3</b>	7,100.
<b>4</b>	Enter the amount you and your employer contributed to your Archer MSAs for 2020 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2020, also include any amount contributed to your spouse's Archer MSAs . . . . .	<b>4</b>	0.
<b>5</b>	Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	<b>5</b>	7,100.
<b>6</b>	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 2020, see the instructions for the amount to enter . . . . .	<b>6</b>	3,100.
<b>7</b>	If you were age 55 or older at the end of 2020, married, and you or your spouse had family coverage under an HDHP at any time during 2020, enter your additional contribution amount. See instructions . . . . .	<b>7</b>	
<b>8</b>	Add lines 6 and 7 . . . . .	<b>8</b>	3,100.
<b>9</b>	Employer contributions made to your HSAs for 2020 . . . . .	<b>9</b>	3,000.
<b>10</b>	Qualified HSA funding distributions . . . . .	<b>10</b>	
<b>11</b>	Add lines 9 and 10 . . . . .	<b>11</b>	3,000.
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	<b>12</b>	100.
<b>13</b>	<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 12 <b>Caution:</b> If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	<b>13</b>	0.

**Part II HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

<b>14a</b>	Total distributions you received in 2020 from all HSAs (see instructions) . . . . .	<b>14a</b>	
<b>b</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 . . . . .	<b>14b</b>	
<b>c</b>	Subtract line 14b from line 14a . . . . .	<b>14c</b>	
<b>15</b>	Qualified medical expenses paid using HSA distributions (see instructions) . . . . .	<b>15</b>	
<b>16</b>	<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 8, and enter "HSA" and the amount on the dotted line . . . . .	<b>16</b>	
<b>17a</b>	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 . . . . . ▶ <input type="checkbox"/>		
<b>b</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 8; check box c and enter "HSA" and the amount on the line next to the box . . . . .	<b>17b</b>	

**Part III Income and Additional Tax for Failure To Maintain HDHP Coverage.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

<b>18</b>	Last-month rule . . . . .	<b>18</b>	
<b>19</b>	Qualified HSA funding distribution . . . . .	<b>19</b>	
<b>20</b>	<b>Total income.</b> Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8, and enter "HSA" and the amount on the dotted line . . . . .	<b>20</b>	
<b>21</b>	<b>Additional tax.</b> Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 8; check box c and enter "HDHP" and the amount on the line next to the box . . . . .	<b>21</b>	

**Passive Activity Loss Limitations**

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.  
▶ Attach to Form 1040, 1040-SR, or 1041.  
▶ Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

Name(s) shown on return

JOHN RUBAN ANTONISAMY & REVATHY MANICKAM

Identifying number

802-78-3326

**Part I 2020 Passive Activity Loss**

**Caution:** Complete Worksheets 1, 2, and 3 before completing Part I.

**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

<b>1a</b> Activities with net income (enter the amount from Worksheet 1, column (a)) . . . . .	<b>1a</b>	0.	
<b>b</b> Activities with net loss (enter the amount from Worksheet 1, column (b)) . . . . .	<b>1b</b>	( 6,350. )	
<b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 1, column (c)) . . . . .	<b>1c</b>	( )	
<b>d</b> Combine lines 1a, 1b, and 1c . . . . .	<b>1d</b>		-6,350.

**Commercial Revitalization Deductions From Rental Real Estate Activities**

<b>2a</b> Commercial revitalization deductions from Worksheet 2, column (a) . . . . .	<b>2a</b>	( )	
<b>b</b> Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b) . . . . .	<b>2b</b>	( )	
<b>c</b> Add lines 2a and 2b . . . . .	<b>2c</b>	( )	

**All Other Passive Activities**

<b>3a</b> Activities with net income (enter the amount from Worksheet 3, column (a)) . . . . .	<b>3a</b>	( )	
<b>b</b> Activities with net loss (enter the amount from Worksheet 3, column (b)) . . . . .	<b>3b</b>	( )	
<b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 3, column (c)) . . . . .	<b>3c</b>	( )	
<b>d</b> Combine lines 3a, 3b, and 3c . . . . .	<b>3d</b>		

<b>4</b> Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used . . . . .	<b>4</b>		-6,350.
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- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
  - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.

**Part II Special Allowance for Rental Real Estate Activities With Active Participation**

**Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

<b>5</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4 . . . . .	<b>5</b>	6,350.
<b>6</b> Enter \$150,000. If married filing separately, see instructions . . . . .	<b>6</b>	150,000.
<b>7</b> Enter modified adjusted gross income, but not less than zero. See instructions . . . . .	<b>7</b>	133,719.
<b>Note:</b> If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.		
<b>8</b> Subtract line 7 from line 6 . . . . .	<b>8</b>	16,281.
<b>9</b> Multiply line 8 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions . . . . .	<b>9</b>	8,141.
<b>10</b> Enter the <b>smaller</b> of line 5 or line 9 . . . . .	<b>10</b>	6,350.

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

**Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**

**Note:** Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

<b>11</b> Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions . . . . .	<b>11</b>	
<b>12</b> Enter the loss from line 4 . . . . .	<b>12</b>	
<b>13</b> Reduce line 12 by the amount on line 10 . . . . .	<b>13</b>	
<b>14</b> Enter the <b>smallest</b> of line 2c (treated as a positive amount), line 11, or line 13 . . . . .	<b>14</b>	

**Part IV Total Losses Allowed**

<b>15</b> Add the income, if any, on lines 1a and 3a and enter the total . . . . .	<b>15</b>	0.
<b>16</b> <b>Total losses allowed from all passive activities for 2020.</b> Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return . . . . .	<b>16</b>	6,350.

**Caution:** The worksheets must be filed with your tax return. Keep a copy for your records.

**Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c** (see instructions)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
VARDHARAJANPETTAI	0.	6,350.			6,350.
<b>Total.</b> Enter on Form 8582, lines 1a, 1b, and 1c	0.	6,350.			

**Worksheet 2—For Form 8582, Lines 2a and 2b** (see instructions)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
<b>Total.</b> Enter on Form 8582, lines 2a and 2b			

**Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c** (see instructions)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
<b>Total.</b> Enter on Form 8582, lines 3a, 3b, and 3c					

**Worksheet 4—Use This Worksheet if an Amount Is Shown on Form 8582, Line 10 or 14.** See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
VARDHARAJANPETTAI	E Ln 22	6,350.	1.00000000	6,350.	0.
<b>Total</b>		6,350.	1.00	6,350.	0.

**Worksheet 5—Allocation of Unallowed Losses** (see instructions)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
<b>Total</b>			1.00	



**Form at bottom of page.**



**Payment Form 1 –** File and Pay by April 15, 2021. **If amount of payment is zero, do not mail this form.**

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

**WHERE TO FILE:** Using black or blue ink, make check or money order payable to the “Franchise Tax Board.” Write the taxpayer’s social security number (SSN) or individual taxpayer identification number (ITIN) and “2021 Form 540-ES” on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form and mail to:

**FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0008**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

**ONLINE SERVICES:** Use Web Pay and enjoy the ease of our free online payment service. Go to **ftb.ca.gov/pay** for more information. You can schedule your payments up to one year in advance.  
**Do not mail this form if you use Web Pay.**

\_\_\_ DETACH HERE \_\_\_ IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM \_\_\_ DETACH HERE \_\_\_

**CAUTION:** You may be required to pay electronically. See instructions.  
TAXABLE YEAR

File and Pay by April 15, 2021

CALIFORNIA FORM

**2021 Estimated Tax for Individuals 540-ES**

802-78-3326 ANTO 359-43-1144 21 APE 0  
JOHNRUBAN ANTONISAMY  
REVATHY MANICKAM

2531 RIVER PLAZA DR APT 58  
SACRAMENTO CA 95833

Amount of Payment 651.

**Form at bottom of page.**



**Payment Form 2 –** File and Pay by June 15, 2021. **If amount of payment is zero, do not mail this form.**

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

**WHERE TO FILE:** Using black or blue ink, make check or money order payable to the “Franchise Tax Board.” Write the taxpayer’s social security number (SSN) or individual taxpayer identification number (ITIN) and “2021 Form 540-ES” on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form and mail to:

**FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0008**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

**ONLINE SERVICES:** Use Web Pay and enjoy the ease of our free online payment service. Go to **ftb.ca.gov/pay** for more information. You can schedule your payments up to one year in advance.  
**Do not mail this form if you use Web Pay.**

\_\_\_ DETACH HERE \_\_\_ IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM \_\_\_ DETACH HERE \_\_\_

**CAUTION:** You may be required to pay electronically. See instructions.  
TAXABLE YEAR

File and Pay by June 15, 2021

CALIFORNIA FORM

**2021 Estimated Tax for Individuals 540-ES**

802-78-3326 ANTO 359-43-1144 21 APE 0  
JOHNRUBAN ANTONISAMY  
REVATHY MANICKAM

2531 RIVER PLAZA DR APT 58  
SACRAMENTO CA 95833

Amount of Payment 868.

**Form at bottom of page.**



**Payment Form 4 –** File and Pay by Jan. 18, 2022. **If amount of payment is zero, do not mail this form.**  
When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

**WHERE TO FILE:** Using black or blue ink, make check or money order payable to the “Franchise Tax Board.” Write the taxpayer’s social security number (SSN) or individual taxpayer identification number (ITIN) and “2021 Form 540-ES” on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form and mail to:  
  
**FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0008**  
  
Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

**ONLINE SERVICES:** Use Web Pay and enjoy the ease of our free online payment service. Go to **ftb.ca.gov/pay** for more information. You can schedule your payments up to one year in advance.  
**Do not mail this form if you use Web Pay.**

\_\_\_ DETACH HERE \_\_\_ IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM \_\_\_ DETACH HERE \_\_\_

**CAUTION:** You may be required to pay electronically. See instructions.  
TAXABLE YEAR

File and Pay by Jan. 18, 2022

CALIFORNIA FORM

**2021 Estimated Tax for Individuals 540-ES**

802-78-3326 ANTO 359-43-1144 21 APE 0  
JOHNRUBAN ANTONISAMY  
REVATHY MANICKAM

2531 RIVER PLAZA DR APT 58  
SACRAMENTO CA 95833

Amount of Payment 651.

TAXABLE YEAR

FORM

2020

California e-file Signature Authorization for Individuals

8879

Table with 2 columns: Name (Your name, Spouse's/RDP's name) and SSN or ITIN. Values include JOHN RUBAN ANTONISAMY, REVATHY MANICKAM, and 802-78-3326, 359-43-1144.

Part I Tax Return Information (whole dollars only)

Table with 2 columns: Line number and Amount. Lines 1, 2, and 3 with amounts 134,369, 2,208, and blank.

Part II Taxpayer Declaration and Signature Authorization (Be sure you obtain and keep a copy of your return.)

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2020, and to the best of my knowledge and belief, it is true, correct, and complete.

Taxpayer's PIN: check one box only

[X] I authorize GLOBAL TAXES LLC to enter my PIN 8 3 3 2 6 as my signature on my 2020 e-filed California individual income tax return.

[ ] I will enter my PIN as my signature on my 2020 e-filed California individual income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method.

Your signature Date

Spouse's/RDP's PIN: check one box only

[X] I authorize GLOBAL TAXES LLC to enter my PIN 3 1 1 4 4 as my signature on my 2020 e-filed California individual income tax return.

[ ] I will enter my PIN as my signature on my 2020 e-filed California individual income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method.

Spouse's/RDP's signature Date

Practitioner PIN Method Returns Only -- continue below

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. 5 8 7 2 7 8 6 1 9 8 9 Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2020 California individual income tax return for the taxpayer(s) indicated above.

ERO's signature Date 09/23/2021

**Voucher at bottom of page.**

**DO NOT MAIL A PAPER COPY OF YOUR TAX RETURN WITH THE PAYMENT VOUCHER.**  
If amount of payment is zero, do not mail this voucher.

**WHERE TO FILE:** Using black or blue ink, make your check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number (SSN) or individual taxpayer identification number (ITIN) and "2020 FTB 3582" on the check or money order. Detach the voucher below. Enclose, but **do not** staple, payment with the voucher and mail to:

**FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0008**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

**WHEN TO FILE: Calendar Year – File and pay by April 15, 2021.**

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

**ONLINE SERVICES:** Use Web Pay and enjoy the ease of our free online payment service. Go to **ftb.ca.gov/pay** for more information.  
**Do not mail this voucher if you use Web Pay.**

--- DETACH HERE --- IF NO PAYMENT IS DUE, DO NOT MAIL THIS VOUCHER --- DETACH HERE ---

**CAUTION:** You may be required to pay electronically. See instructions.

TAXABLE YEAR

CALIFORNIA FORM

**2020**

**Payment Voucher for  
Individual e-filed Returns**

**3582 (e-file)**

802-78-3326 ANTO 359-43-1144 20  
JOHNRUBAN ANTONISAMY  
REVATHY MANICKAM

2531 RIVER PLAZA DR APT 58  
SACRAMENTO CA 95833

Amount of Payment 2208.

# 2020 California Resident Income Tax Return

# 540

APE

ATTACH FEDERAL RETURN

802-78-3326 ANTO 359-43-1144  
JOHNRUBAN ANTONISAMY  
REVATHY MANICKAM

20

2531 RIVER PLAZA DR APT 58  
SACRAMENTO CA 95833

04-07-1988 08-19-1988

Principal Residence

Enter your county at time of filing (see instructions)

SACRAMENTO

If your address above is the same as your principal/physical residence address at the time of filing, check this box

If not, enter below your principal/physical residence address at the time of filing.

Street address (number and street) (If foreign address, see instructions.)

Apt. no/ste. no.

City

State

ZIP code

If your California filing status is different from your federal filing status, check the box here

Filing Status

1  Single 4  Head of household (with qualifying person). See instructions.

2  Married/RDP filing jointly. See inst. 5  Qualifying widow(er). Enter year spouse/RDP died.

See instructions.

3  Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here.

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See inst . . . . .

Exemptions

▶ For line 7, line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line.

Whole dollars only

7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions.  7  2 X \$124 =  \$  248

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. . . . .  8  X \$124 =  \$

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 . . . . .  9  X \$124 =  \$

Your name:  Your SSN or ITIN:

**10 Dependents: Do not include yourself or your spouse/RDP.**

	Dependent 1	Dependent 2	Dependent 3
First Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
Last Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
SSN. See instructions.	<input type="text"/>	<input type="text"/>	<input type="text"/>
Dependent's relationship to you	<input type="text"/>	<input type="text"/>	<input type="text"/>

Total dependent exemptions ..... ● 10  X \$383 = ● \$

**11 Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32 ..... ● 11 \$

<b>12</b>	State wages from your federal Form(s) W-2, box 16 ..... ● 12	<input type="text" value="140719"/>	<input type="text" value="00"/>
<b>13</b>	Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11 ..... ● 13	<input type="text" value="127369"/>	<input type="text" value="00"/>
<b>14</b>	California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 23, column B. .... ● 14	<input type="text"/>	<input type="text" value="00"/>
<b>15</b>	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions ..... 15	<input type="text" value="127369"/>	<input type="text" value="00"/>
<b>16</b>	California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 23, column C. .... ● 16	<input type="text" value="7000"/>	<input type="text" value="00"/>
<b>17</b>	California adjusted gross income. Combine line 15 and line 16 ..... ● 17	<input type="text" value="134369"/>	<input type="text" value="00"/>
<b>18</b>	Enter the larger of { Your California <b>itemized deductions</b> from Schedule CA (540), Part II, line 30; <b>OR</b> Your California <b>standard deduction</b> shown below for your filing status: • Single or Married/RDP filing separately. .... \$4,601 • Married/RDP filing jointly, Head of household, or Qualifying widow(er) . . . \$9,202 If Married/RDP filing separately or the box on line 6 is checked, <b>STOP.</b> See instructions ..... ● 18	<input type="text" value="9202"/>	<input type="text" value="00"/>
<b>19</b>	Subtract line 18 from line 17. This is your <b>taxable income</b> . If less than zero, enter -0- ..... ● 19	<input type="text" value="125167"/>	<input type="text" value="00"/>

<b>31</b>	Tax. Check the box if from: <input type="checkbox"/> Tax Table <input checked="" type="checkbox"/> Tax Rate Schedule ● <input type="checkbox"/> FTB 3800 ● <input type="checkbox"/> FTB 3803 ..... ● 31	<input type="text" value="5898"/>	<input type="text" value="00"/>
<b>32</b>	Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$203,341, see instructions. .... ● 32	<input type="text" value="248"/>	<input type="text" value="00"/>
<b>33</b>	Subtract line 32 from line 31. If less than zero, enter -0- ..... ● 33	<input type="text" value="5650"/>	<input type="text" value="00"/>
<b>34</b>	Tax. See instructions. Check the box if from: ● <input type="checkbox"/> Schedule G-1 ● <input type="checkbox"/> FTB 5870A. . . ● 34	<input type="text"/>	<input type="text" value="00"/>
<b>35</b>	Add line 33 and line 34 ..... ● 35	<input type="text" value="5650"/>	<input type="text" value="00"/>

<b>40</b>	Nonrefundable Child and Dependent Care Expenses Credit. See instructions. .... ● 40	<input type="text"/>	<input type="text" value="00"/>
<b>43</b>	Enter credit name <input type="text"/> code ● <input type="text"/> and amount. . . ● 43	<input type="text"/>	<input type="text" value="00"/>
<b>44</b>	Enter credit name <input type="text"/> code ● <input type="text"/> and amount. . . ● 44	<input type="text"/>	<input type="text" value="00"/>

Your name:  Your SSN or ITIN:

<b>Special Credits</b>	45	To claim more than two credits. See instructions. Attach Schedule P (540) . . . . .	<input type="radio"/>	45	<input type="text"/>	<input type="text" value="00"/>
	46	Nonrefundable Renter's Credit. See instructions . . . . .	<input type="radio"/>	46	<input type="text"/>	<input type="text" value="00"/>
	47	Add line 40 through line 46. These are your total credits . . . . .	<input checked="" type="radio"/>	47	<input type="text"/>	<input type="text" value="00"/>
	48	Subtract line 47 from line 35. If less than zero, enter -0- . . . . .	<input checked="" type="radio"/>	48	<input type="text" value="5650"/>	<input type="text" value="00"/>

<b>Other Taxes</b>	61	Alternative Minimum Tax. Attach Schedule P (540) . . . . .	<input type="radio"/>	61	<input type="text"/>	<input type="text" value="00"/>
	62	Mental Health Services Tax. See instructions . . . . .	<input type="radio"/>	62	<input type="text"/>	<input type="text" value="00"/>
	63	Other taxes and credit recapture. See instructions . . . . .	<input type="radio"/>	63	<input type="text"/>	<input type="text" value="00"/>
	64	Excess Advance Premium Assistance Subsidy (APAS) repayment. See instructions. . . . .	<input type="radio"/>	64	<input type="text"/>	<input type="text" value="00"/>
	65	Add line 48, line 61, line 62, line 63, and line 64. This is your total tax . . . . .	<input type="radio"/>	65	<input type="text" value="5650"/>	<input type="text" value="00"/>

<b>Payments</b>	71	California income tax withheld. See instructions . . . . .	<input type="radio"/>	71	<input type="text" value="3481"/>	<input type="text" value="00"/>
	72	2020 CA estimated tax and other payments. See instructions . . . . .	<input type="radio"/>	72	<input type="text"/>	<input type="text" value="00"/>
	73	Withholding (Form 592-B and/or 593). See instructions . . . . .	<input type="radio"/>	73	<input type="text"/>	<input type="text" value="00"/>
	74	Excess SDI (or VPD) withheld. See instructions . . . . .	<input type="radio"/>	74	<input type="text"/>	<input type="text" value="00"/>
	75	Earned Income Tax Credit (EITC) . . . . .	<input type="radio"/>	75	<input type="text"/>	<input type="text" value="00"/>
	76	Young Child Tax Credit (YCTC). See instructions . . . . .	<input type="radio"/>	76	<input type="text"/>	<input type="text" value="00"/>
	77	Net Premium Assistance Subsidy (PAS). See instructions . . . . .	<input type="radio"/>	77	<input type="text"/>	<input type="text" value="00"/>
	78	Add line 71 through line 77. These are your total payments. See instructions . . . . .	<input checked="" type="radio"/>	78	<input type="text" value="3481"/>	<input type="text" value="00"/>

<b>Use Tax</b>	91	<b>Use Tax.</b> Do not leave blank. See instructions. . . . .	<input type="radio"/>	91	<input type="text" value="0"/>	<input type="text" value="00"/>
	If line 91 is zero, check if: <input checked="" type="checkbox"/> No use tax is owed. <input type="checkbox"/> You paid your use tax obligation directly to CDTFA.					

<b>ISR Penalty</b>	92	Individual Shared Responsibility (ISR) Penalty. See instructions . . . . .	<input type="radio"/>	92	<input type="text"/>	<input type="text" value="00"/>
	<input checked="" type="radio"/> Full-year health care coverage.					

<b>Overpaid Tax/Tax Due</b>	93	Payments balance. If line 78 is more than line 91, subtract line 91 from line 78 . . . . .	<input checked="" type="radio"/>	93	<input type="text" value="3481"/>	<input type="text" value="00"/>
	94	<b>Use Tax balance.</b> If line 91 is more than line 78, subtract line 78 from line 91 . . . . .	<input checked="" type="radio"/>	94	<input type="text"/>	<input type="text" value="00"/>
	95	Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92, subtract line 92 from line 93. . . . .	<input checked="" type="radio"/>	95	<input type="text" value="3481"/>	<input type="text" value="00"/>
	96	Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93, then subtract line 93 from line 92. . . . .	<input checked="" type="radio"/>	96	<input type="text"/>	<input type="text" value="00"/>



Your name:  Your SSN or ITIN:

<b>Overpaid Tax/Tax Due</b>	<b>97</b> Overpaid tax. If line 95 is more than line 65, subtract line 65 from line 95. . . . . <input checked="" type="radio"/> <b>97</b> <input type="text"/> .00
	<b>98</b> Amount of line 97 you want applied to your <b>2021</b> estimated tax . . . . . <input type="radio"/> <b>98</b> <input type="text"/> .00
	<b>99</b> Overpaid tax available this year. Subtract line 98 from line 97 . . . . . <input type="radio"/> <b>99</b> <input type="text"/> .00
	<b>100</b> Tax due. If line 95 is less than line 65, subtract line 95 from line 65 . . . . . <input checked="" type="radio"/> <b>100</b> <input type="text" value="2169"/> .00

<b>Contributions</b>	<b>Code</b>	<b>Amount</b>	
	<input type="radio"/> <b>400</b> California Seniors Special Fund. See instructions . . . . .	<input type="text"/>	.00
	<input type="radio"/> <b>401</b> Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund . . . . .	<input type="text"/>	.00
	<input type="radio"/> <b>403</b> Rare and Endangered Species Preservation Voluntary Tax Contribution Program . . . . .	<input type="text"/>	.00
	<input type="radio"/> <b>405</b> California Breast Cancer Research Voluntary Tax Contribution Fund. . . . .	<input type="text"/>	.00
	<input type="radio"/> <b>406</b> California Firefighters' Memorial Voluntary Tax Contribution Fund . . . . .	<input type="text"/>	.00
	<input type="radio"/> <b>407</b> Emergency Food for Families Voluntary Tax Contribution Fund . . . . .	<input type="text"/>	.00
	<input type="radio"/> <b>408</b> California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund. . . . .	<input type="text"/>	.00
	<input type="radio"/> <b>410</b> California Sea Otter Voluntary Tax Contribution Fund . . . . .	<input type="text"/>	.00
	<input type="radio"/> <b>413</b> California Cancer Research Voluntary Tax Contribution Fund . . . . .	<input type="text"/>	.00
	<input type="radio"/> <b>422</b> School Supplies for Homeless Children Fund . . . . .	<input type="text"/>	.00
	<input type="radio"/> <b>423</b> State Parks Protection Fund/Parks Pass Purchase . . . . .	<input type="text"/>	.00
	<input type="radio"/> <b>424</b> Protect Our Coast and Oceans Voluntary Tax Contribution Fund. . . . .	<input type="text"/>	.00
	<input type="radio"/> <b>425</b> Keep Arts in Schools Voluntary Tax Contribution Fund . . . . .	<input type="text"/>	.00
	<input type="radio"/> <b>431</b> Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund . . . . .	<input type="text"/>	.00
	<input type="radio"/> <b>438</b> California Senior Citizen Advocacy Voluntary Tax Contribution Fund . . . . .	<input type="text"/>	.00
	<input type="radio"/> <b>439</b> Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund. . . . .	<input type="text"/>	.00
	<input type="radio"/> <b>440</b> Rape Kit Backlog Voluntary Tax Contribution Fund . . . . .	<input type="text"/>	.00
	<input type="radio"/> <b>443</b> Schools Not Prisons Voluntary Tax Contribution Fund . . . . .	<input type="text"/>	.00
<input type="radio"/> <b>444</b> Suicide Prevention Voluntary Tax Contribution Fund . . . . .	<input type="text"/>	.00	
<b>110</b> Add code 400 through code 444. This is your total contribution . . . . . <input checked="" type="radio"/> <b>110</b> <input type="text"/>		.00	

Your name:  Your SSN or ITIN:

**Amount You Owe** **111 AMOUNT YOU OWE.** If you do not have an amount on line 99, add line 94, line 96, line 100, and line 110. See instructions. **Do not send cash.**  
Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** . . . . . ● **111**    
Pay Online – Go to **ftb.ca.gov/pay** for more information.

**Interest and Penalties** **112** Interest, late return penalties, and late payment penalties . . . . . **112**    
**113** Underpayment of estimated tax.  
Check the box: ●  **FTB 5805 attached** ●  **FTB 5805F attached** . . . . . ● **113**    
**114** Total amount due. See instructions. Enclose, but **do not** staple, any payment . . . . . **114**

**115 REFUND OR NO AMOUNT DUE.** Subtract the sum of line 110, line 112 and line 113 from line 99. See instructions.  
Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001** . . . . . ● **115**

**Refund and Direct Deposit** Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.  
All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Routing number  ● Type  Checking  Savings ● Account number  ● **116** Direct deposit amount

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:  
● Routing number  ● Type  Checking  Savings ● Account number  ● **117** Direct deposit amount

**IMPORTANT:** See the instructions to find out if you should attach a copy of your complete federal tax return.

To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to **ftb.ca.gov/forms** and search for **1131**. To request this notice by mail, call 800.852.5711.

Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature  Date  Spouse's/RDP's signature (if a joint tax return, both must sign)

● Your email address. Enter only one email address.  ● Preferred phone number

**Sign Here**

It is unlawful to forge a spouse's/RDP's signature.

Paid preparer's signature (**declaration of preparer is based on all information of which preparer has any knowledge**)

Firm's name (or yours, if self-employed)  ● PTIN

Firm's address  ● Firm's FEIN

Joint tax return? (See instructions)

Do you want to allow another person to discuss this tax return with us? See instructions. . . . . ●  Yes  No

Print Third Party Designee's Name  Telephone Number

2020 California Adjustments – Residents

CA (540)

Important: Attach this schedule behind Form 540, Side 5 as a supporting California schedule.

Name(s) as shown on tax return

SSN or ITIN

J ANTONISAMY & R MANICKAM

802783326

Part I Income Adjustment Schedule

Section A – Income from federal Form 1040 or 1040-SR

Table with 3 columns: Federal Amounts, Subtractions, Additions. Rows 1-7 for wages, interest, dividends, IRA, pensions, social security, and capital gain.

Section B – Additional Income from federal Schedule 1 (Form 1040)

Table with 3 columns: Federal Amounts, Subtractions, Additions. Rows 1-9 for refunds, alimony, business income, other gains, rental, farm, unemployment, other income, and total.

Section C – Adjustments to Income from federal Schedule 1 (Form 1040)

Table with 3 columns: Federal Amounts, Subtractions, Additions. Rows 10-23 for educator expenses, business expenses, health savings, moving, self-employment tax, health insurance, alimony, IRA, student loan, tuition, and total.

**Part II Adjustments to Federal Itemized Deductions**

Check the box if you did NOT itemize for federal but will itemize for California

A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
---	------------------------------------	---------------------------------

**Medical and Dental Expenses** See instructions.

1	Medical and dental expenses <input checked="" type="radio"/>					
2	Enter amount from federal Form 1040 or 1040-SR, line 11 <input checked="" type="radio"/>	127,369.	2			
3	Multiply line 2 by 7.5% (0.075) <input checked="" type="radio"/>	9,553.	3			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter 0. <input checked="" type="radio"/>		4	<input checked="" type="radio"/>		<input checked="" type="radio"/>

**Taxes You Paid**

5a	State and local income tax or general sales taxes. <input checked="" type="radio"/>	4,726.	5a	<input checked="" type="radio"/>	4,726.	
5b	State and local real estate taxes <input checked="" type="radio"/>		5b	<input checked="" type="radio"/>		
5c	State and local personal property taxes <input checked="" type="radio"/>		5c	<input checked="" type="radio"/>		
5d	Add line 5a through line 5c. <input checked="" type="radio"/>	4,726.	5d	<input checked="" type="radio"/>		
5e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A . . . Enter the amount from line 5a, column B in line 5e, column B . . . . . Enter the difference from line 5d and line 5e, column A in line 5e, column C. <input checked="" type="radio"/>		5e	<input checked="" type="radio"/>	4,726.	<input checked="" type="radio"/> 0.
6	Other taxes. List type <input checked="" type="radio"/>		6	<input checked="" type="radio"/>		<input checked="" type="radio"/>
7	Add line 5e and line 6. <input checked="" type="radio"/>	4,726.	7	<input checked="" type="radio"/>	4,726.	<input checked="" type="radio"/> 0.

**Interest You Paid**

8a	Home mortgage interest and points reported to you on federal Form 1098. <input checked="" type="radio"/>		8a	<input checked="" type="radio"/>		<input checked="" type="radio"/>
8b	Home mortgage interest not reported to you on federal Form 1098. <input checked="" type="radio"/>		8b	<input checked="" type="radio"/>		<input checked="" type="radio"/>
8c	Points not reported to you on federal Form 1098. <input checked="" type="radio"/>		8c	<input checked="" type="radio"/>		<input checked="" type="radio"/>
8d	Mortgage insurance premiums <input checked="" type="radio"/>		8d	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
8e	Add line 8a through line 8d. <input checked="" type="radio"/>		8e	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
9	Investment interest. <input checked="" type="radio"/>		9	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
10	Add line 8e and line 9. <input checked="" type="radio"/>		10	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

**Gifts to Charity**

11	Gifts by cash or check <input checked="" type="radio"/>		11	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
12	Other than by cash or check. <input checked="" type="radio"/>		12	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
13	Carryover from prior year. <input checked="" type="radio"/>		13	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
14	Add line 11 through line 13. <input checked="" type="radio"/>		14	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

**Casualty and Theft Losses**

15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions. <input checked="" type="radio"/>		15	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
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**Other Itemized Deductions**

16	Other—from list in federal instructions <input checked="" type="radio"/>		16	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C <input checked="" type="radio"/>	4,726.	17	<input checked="" type="radio"/>	4,726.	<input checked="" type="radio"/> 0.
18	<b>Total.</b> Combine line 17 column A less column B plus column C <input checked="" type="radio"/>		18	<input checked="" type="radio"/>		0.

**Job Expenses and Certain Miscellaneous Deductions**

**19** Unreimbursed employee expenses - job travel, union dues, job education, etc.  
Attach federal Form 2106 if required. See instructions.  **19**

**20** Tax preparation fees.  **20**

**21** Other expenses - investment, safe deposit box, etc. List type  \_\_\_\_\_  **21**

**22** Add line 19 through line 21  **22**

**23** Enter amount from federal Form 1040 or 1040-SR, line 11  127,369.

**24** Multiply line 23 by 2% (0.02). If less than zero, enter 0.  **24**

**25** Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.  **25**

**26 Total Itemized Deductions.** Add line 18 and line 25.  **26**

**27** Other adjustments. See instructions. Specify.  \_\_\_\_\_  **27**

**28** Combine line 26 and line 27.  **28**

**29 Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?**  
Single or married/RDP filing separately ..... **\$203,341**  
Head of household ..... **\$305,016**  
Married/RDP filing jointly or qualifying widow(er) ..... **\$406,687**

**No.** Transfer the amount on line 28 to line 29.

**Yes.** Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29.  **29**

**30 Enter the larger of the amount on line 29 or your standard deduction listed below**  
Single or married/RDP filing separately. See instructions. .... **\$4,601**  
Married/RDP filing jointly, head of household, or qualifying widow(er) .... **\$9,202**

**Transfer the amount on line 30 to Form 540, line 18.**  **30**

# 2020 Passive Activity Loss Limitations

# 3801

Attach to Form 540, Form 540NR, Form 541, or Form 100S.

Name(s) as shown on tax return J ANTONISAMY & R MANICKAM	SSN, ITIN, FEIN, or CA corporation no. 802783326
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## Part I 2020 Passive Activity Loss

See the instructions for Worksheet 1 and Worksheet 3 for federal Form 8582 before completing Part I. Be sure to use California amounts.

### Rental Real Estate Activities with Active Participation

1a Activities with net income from Worksheet 1, column (a) . . . . .	1a	0.	00	
1b Activities with net loss from Worksheet 1, column (b) . . . . .	1b	( -6,350.)	00	
1c Prior year unallowed losses from Worksheet 1, column (c) . . . . .	1c	( )	00	
1d Combine line 1a, line 1b, and line 1c. . . . .	1d			-6,350. 00

### All Other Passive Activities

2a Activities with net income from Worksheet 2, column (a) . . . . .	2a	00	00	
2b Activities with net loss from Worksheet 2, column (b) . . . . .	2b	( )	00	
2c Prior year unallowed losses from Worksheet 2, column (c) . . . . .	2c	( )	00	
2d Combine line 2a, line 2b, and line 2c. . . . .	2d			00
3 Combine line 1d and line 2d. If the result is net income or zero, see the instructions for line 3. If line 3 and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10. See instructions . . . . .	3			-6,350. 00

## Part II Special Allowance for Rental Real Estate with Active Participation

Enter all numbers in Part II as positive amounts. See instructions.

4 Enter the smaller of losses from line 1d or line 3. . . . .	4	6,350.	00	
5 Enter \$150,000. If married/RDP filing a separate tax return, see instructions. . . . .	5	150,000.	00	
6 Enter federal modified adjusted gross income, but not less than zero. See instructions. If line 6 is equal to or more than line 5, skip line 7 and line 8, enter -0- on line 9, and then go to line 10. Otherwise, go to line 7 . . . . .	6	133,719.	00	
7 Subtract line 6 from line 5. . . . .	7	16,281.	00	
8 Multiply line 7 by 50% (.50). Do not enter more than \$25,000. . . . .	8			8,141. 00
9 Enter the smaller of line 4 or line 8 . . . . .	9			6,350. 00

## Part III Total Losses Allowed

10 Add the income, if any, from line 1a and line 2a and enter the total . . . . .	10	0.	00	
11 Total losses allowed from all passive activities for 2020. Add line 9 and line 10 . . . . . See the instructions on Page 2 to find out how to report the losses on your tax return.	11			6,350. 00

Name as Shown on Return  
 J ANTONISAMY & R MANICKAM

Social Security No.  
 802-78-3326

**Line 1 – Wages, Salaries, Tips, Etc.**

	<b>(B)</b> Subtractions	<b>(C)</b> Additions
1 Excess reimbursements from Form 2106 included in wage income . . . . .		
2 Active duty military pay . . . . .		
3 Sick pay received under the Federal Insurance Contributions Act and Railroad Retirement Act . . . . .		
4 Income exempted by U.S. tax treaties (unless specifically exempt for state purposes also) . . . . .		
5 Exclusion for compensation from exercising a California Qualified Stock Option (CQSO) . . . . .		
6 Ridesharing fringe benefit differences . . . . .		
7 HSA employer contributions . . . . .		7,000.
8 Paid Family Leave Insurance (PFL) benefits . . . . .		
9 Employer-provided adoption benefits income exclusions. . . . .		
10 In-Home Supportive Services (IHSS) supplementary payment . . . . .		
11 Native American income (Form 3504) . . . . .		
12		
a as smallest of amount spent or fair rental value. . . . .		
b Enter the amount spent on qual. housing expenses _____		
13 Excess moving reimbursements . . . . .		
14 CA Employees and federal Independent Contractors income . . . . .		
15 Other (itemize):		
a _____		
b _____		
c _____		
d _____		
Total adjustments to wages, salaries, tips, etc. Enter here and on Schedule CA (540/540NR), line 1. . . . .		7,000.

**Line 4 – IRA, Pensions, and Annuities**

<b>IRA's</b>	<b>(B)</b> Subtractions	<b>(C)</b> Additions
1 Other (itemize):		
a _____		
b _____		
c _____		
d _____		
Total adjustments to IRA distributions. Enter here and on Schedule CA (540/540NR), line 4 . . . . .		
<b>Pensions and Annuities</b>	<b>(B)</b> Subtractions	<b>(C)</b> Additions
1 Form 1099-R, Railroad Retirement Benefits . . . . .		
Check here to confirm the Tier 2 RRB above is correct . . . ▶ <input type="checkbox"/>		
2 Other (itemize):		
a _____		
b _____		
c _____		
d _____		
Total adjustments to pensions and annuities. Enter here and on Schedule CA (540/540NR), line 4. . . . .		



**California Passive Activity Worksheet (See General Instructions for Step 1.)**

Use this worksheet to figure California income (loss) from passive activities **before** application of passive activity loss (PAL) rules.

(a) Passive Activity Enter a description of the activity	(b) Federal Schedule Enter the name of the federal form or schedule on which you reported the activity	(c) California Schedule Enter the name of the California form or schedule, if any, used to calculate the California adjustment	(d) Federal Amount Enter your current year federal net income (loss) before application of the PAL rules	(e) California Adjustment Enter any adjustment resulting from differences in federal and California law	(f) California Amount Combine column (d) and column (e)
VARDHARAJANPETTAI	SCH E	N/A	-6,350.	0.	-6,350.

**California Adjustment Worksheets (See General Instructions for Step 4.)**

Use these worksheets to figure your California adjustments **after** application of the PAL rules.

(a) Activities Enter a description of the activity. Group activities by the federal schedules on which they were reported	(b) Passive or Nonpassive Enter the character of the activity as passive or nonpassive for California purposes	(c) California Amount Enter the California net income (loss) from the activity after application of the PAL rules	(d) Federal Amount Enter the federal net income (loss) from the activity after application of the PAL rules	(e) California Adjustment Subtract the Total amount of column (d) from the Total amount of column (c) and enter the difference in column (e) below. Individuals should transfer this amount to Schedule CA (540 or 540NR) as follows:
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(a) Schedule C Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
				If the amount below is <b>positive</b> , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 3, column C.
				If the amount below is <b>negative</b> , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, (as a positive amount) line 3, column B.
Total .....		1(c)	1(d)*	1(e)

(a) Schedule E Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
VARDHARAJANPETTAI, ARIVAJAR, TAMILNADU, 621005, INDIA	PASSIVE	-6,350.	-6,350.	If the amount below is <b>positive</b> , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 5, column C.
				If the amount below is <b>negative</b> , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, (as a positive amount) line 5, column B.
Total .....		2(c) -6,350.	2(d)** -6,350.	2(e) 0.

(a) Schedule F Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
				If the amount below is <b>positive</b> , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 6, column C.
				If the amount below is <b>negative</b> , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, (as a positive amount) line 6, column B.
Total .....		3(c)	3(d)***	3(e)

\* This amount should be the same as the amount reported on Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 3, column A.  
 \*\* This amount should be the same as the amount reported on Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 5, column A.  
 \*\*\* This amount should be the same as the amount reported on Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 6, column A.



# Underpayment of Estimated Tax by Individuals and Fiduciaries

**2020**

**5805**

Attach this form to the **back** of your Form 540, Form 540NR, or Form 541. Also, check the box for underpayment of estimated tax located on Form 540, line 113; Form 540NR, line 123; or Form 541, line 44, whichever applies.

Name(s) as shown on return

SSN, ITIN, or FEIN

J ANTONISAMY & R MANICKAM

802783326

**IMPORTANT:** In most cases, the Franchise Tax Board (FTB) can figure the penalty for you and you do not have to complete this form. See General Information B.

If you meet **any** of the following conditions, you do not owe a penalty for underpayment of estimated tax. **Do not complete or file this form if:**

- The amount of your tax liability (not including tax on lump-sum distributions and accumulation distribution of trusts) less credits (including the withholding credit) but not including estimated tax payments for either 2019 or 2020 was less than \$500 (or less than \$250 if married/RDP filing a separate return).
- Your 2019 return was for a full 12 months (or would have been if you were required to file) and you did not have any tax liability on that return.
- The amount of your withholding plus your estimated tax payments, **if paid in the required installments**, is at least 90% of the tax shown on your 2020 return or 100% of the tax shown on your 2019 return (110% if California adjusted gross income (AGI) was more than \$150,000 or \$75,000 if married/RDP filing a separate return) **and** you are not using the annualized income installment method. Taxpayers with California AGI equal to or greater than \$1,000,000 (or \$500,000 if married/RDP filing a separate return), must use the tax shown on their 2020 tax return if they do not meet one of the two conditions above.

**Part I Questions.** All filers must complete this part. Estates and Trusts, see General information E.

**1** Are you requesting a waiver of the penalty? If "Yes," provide an explanation below and be sure to check the box on Form 540, line 113; Form 540NR, line 123; or Form 541, line 44. If you need additional space, attach a statement. See General Information C ..... **1**   Yes  No

**2** Did you use the annualized income installment method? If "Yes," see instructions for Part III and be sure to check the box on Form 540, line 113; Form 540NR, line 123; or Form 541, line 44 ..... **2**   Yes  No

**3** Was your California withholding not withheld in equal installments and are you able to show the actual amounts withheld per period and the actual dates withheld? ..... **3**   Yes  No  
 N/A

If "Yes," enter the **actual uneven amounts withheld** on the spaces provided below. The total of the four amounts must equal the total withholding reported on Form 540, line 71 and line 73; Form 540NR, line 81 and line 83; or Form 541, line 29 and line 31.

7/15/20  \$  ; 7/15/20  \$  ;  
9/15/20  \$  ; 1/15/21  \$  .

**4** For estates and trusts: Was the date of death less than two years from the end of the taxable year? See General Information E. .... **4**   Yes  No

**Part II Required Annual Payment.** All filers must complete this part.

1	Current year tax. Enter your 2020 tax after credits. See instructions . . . . .	1	5650	.00
2	Multiply line 1 by 90% (.90). . . . .	2	5085	.00
3	Withholding taxes. <b>Do not</b> include any estimated tax payments on this line. See instructions. . . . .	3	3481	.00
4	Subtract line 3 from line 1. If less than \$500 (or less than \$250 if married/RDP filing a separate return), stop here. You do not owe the penalty. <b>Do not</b> file form FTB 5805 . . . . .	4	2169	.00
5	Enter the tax shown on your 2019 tax return. <b>See instructions.</b> (110% (1.10) of that amount if the adjusted gross income shown on that return is more than \$150,000, or if married/RDP filing a separate return for 2020, more than \$75,000). . . . .	5		.00
6	Required annual payment. Enter the <b>smaller</b> of line 2 or line 5. (If your California AGI is equal to or greater than \$1,000,000/\$500,000 for married/RDP filing a separate return, use line 2). . . . .	6	5085	.00

**Short Method**

**Caution:** See the instructions to find out if you can use the short method. If you answered "Yes" to Question 2 in Part I, skip this part and go to Part III. If you answered "No" to Question 2 in Part I **and** you cannot use the short method, go to Worksheet II in the instructions (page 4).

7	Enter the amount, if any, from Part II, line 3 above . . . . .	7	3481	.00												
8	Enter the total amount, if any, of estimated tax payments you made. . . . .	8		.00												
9	Add line 7 and line 8 . . . . .	9	3481	.00												
10	<b>Total underpayment for the year.</b> Subtract line 9 from line 6. If zero or less, stop here. You do not owe the penalty. <b>Do not</b> file form FTB 5805. . . . .	10	1604	.00												
11	Multiply line 10 by .02442148 . . . . .	11	39	.00												
12	<ul style="list-style-type: none"> <li>• If the amount on line 10 was paid <b>on or after</b> 4/15/21, enter -0-.</li> <li>• If the amount on line 10 was paid <b>before</b> 4/15/21, enter the result of the following computation:</li> </ul> <table border="0" style="margin-left: 40px;"> <tr> <td style="text-align: right;">Amount on</td> <td></td> <td style="text-align: right;">Number of days paid</td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: right;">line 10</td> <td style="text-align: center;">X</td> <td style="text-align: right;">before 4/15/21</td> <td style="text-align: center;">X</td> <td style="text-align: right;">.00008</td> <td style="text-align: right;">. . . . .</td> </tr> </table>	Amount on		Number of days paid				line 10	X	before 4/15/21	X	.00008	. . . . .	12	0	.00
Amount on		Number of days paid														
line 10	X	before 4/15/21	X	.00008	. . . . .											
13	<b>PENALTY.</b> Subtract line 12 from line 11. Enter the result here and on Form 540, line 113; Form 540NR, line 123; or Form 541, line 44. Also, check the box for "FTB 5805." ► . . . . .	13	39	.00												



**Part III Annualized Income Installment Method Schedule.**

Use this schedule ONLY if you earned taxable income at an UNEVEN RATE during 2020 (see Example A). If you earned your income at approximately the same rate each month (see Example B), then you should not complete this schedule. If you choose to figure the penalty, see Worksheet II, Regular Method to Figure Your Underpayment and Penalty, on page 4 of the instructions.

**Example A:** If you were a commissioned salesperson who earned no income during the first three months of the year, earned most of your income during the following six months, and earned very little during the last three months, you should complete this schedule. You may be able to benefit by using the annualized income installment method. The required installment of estimated tax figured using the annualized method may be less than your required installment figured using the required installment method.

**Example B:** If you worked all year and earned a monthly salary that did not change much during the year, you should not complete this schedule.

To complete this schedule correctly, you must first complete Side 2, Part II, line 1 through line 6.				
Estates and trusts, <b>do not</b> use the period ending dates shown to the right. Instead, use the following: 2/29/20, 4/30/20, 7/31/20, and 11/30/20.				
Fiscal year filers must adjust dates accordingly.	<b>(a)</b> 1/1/20 to 3/31/20	<b>(b)</b> 1/1/20 to 5/31/20	<b>(c)</b> 1/1/20 to 8/31/20	<b>(d)</b> 1/1/20 to 12/31/20

<b>1</b> Enter your California adjusted gross income (AGI) for each period. Form 540NR filers, see instructions. Estates or Trusts, enter the amount from Form 541, line 20 attributable to each period. See instructions . . . . .	<b>1</b>				
<b>2</b> Annualization amounts. Estates or Trusts, see instructions . . . . .	<b>2</b>	4	2.4	1.5	1
<b>3</b> Annualized income. Multiply line 1 by line 2 . . . . .	<b>3</b>				
<b>4</b> Enter your itemized deductions for the period shown in each column. If you do not itemize deductions, enter -0- here and on line 6. Estates or Trusts, enter -0- here, skip to line 9, and enter the amount from line 3 on line 9 . . . . .	<b>4</b>				
<b>5</b> Annualization amounts. . . . .	<b>5</b>	4	2.4	1.5	1
<b>6</b> Annualized itemized deductions. Multiply line 4 by line 5. See instructions . . . . .	<b>6</b>				
<b>7</b> Enter your standard deduction from your 2020 Form 540 or Form 540NR, line 18. Enter the total standard deduction amount in each column. See instructions . . . . .	<b>7</b>				
<b>8</b> Enter line 6 or line 7, whichever is <b>larger</b> . . . . .	<b>8</b>				
<b>9</b> Subtract line 8 from line 3 . . . . .	<b>9</b>				
<b>10</b> Figure the tax on the amount in each column of line 9 using the tax table or the tax rate schedule in the instructions for Form 540, Form 540NR, or Form 541. Also, include any tax from form FTB 3803. Estates or Trusts, see instructions. . . . .	<b>10</b>				
<b>11</b> Enter the total amount of exemption credits from your 2020 Form 540, line 32 or Form 541, line 22. If you filed a Form 540NR, see instructions. . . . .	<b>11</b>				
<b>12</b> Subtract line 11 from line 10. Form 540NR filers, complete Worksheet I on page 3 of the instructions . . . . .	<b>12</b>				
<b>13</b> Enter the total credit amount from your 2020 Form 540, line 47; or Form 541, line 23. Form 540NR filers, see instructions . . . . .	<b>13</b>				

**Part III Annualized Income Installment Method Schedule.** continued

	(a) 1/1/20 to 3/31/20	(b) 1/1/20 to 5/31/20	(c) 1/1/20 to 8/31/20	(d) 1/1/20 to 12/31/20
<b>14 a</b> Subtract line 13 from line 12. If zero or less, enter -0- . . . . . <b>14a</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>b</b> Enter the alternative minimum tax and mental health tax. See instructions. . . . . <b>14b</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>c</b> Add line 14a and line 14b . . . . . <b>14c</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>d</b> Enter the excess SDI from Form 540, line 74 or Form 540NR, line 84 . . . . . <b>14d</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>e</b> Subtract line 14d from line 14c. If zero or less, enter -0- . . . . . <b>14e</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>15</b> Applicable percentage . . . . . <b>15</b>	27%	63%	63%	90%
<b>16</b> Multiply line 14e by line 15 . . . . . <b>16</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Complete Line 17 through Line 23 of each column before you go to the next column.**

<b>17</b> Enter the combined amounts shown on line 23 from all preceding columns. . . . . <b>17</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>18</b> Subtract line 17 from line 16. If zero or less, enter -0-. . . . . <b>18</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>19</b> Enter 30% of the amount shown on form FTB 5805, Part II, line 6 in columns (a & d), enter 40% of the amount on line 6 in column b, enter -0- in column c. . . . . <b>19</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>20</b> Enter the amount from line 22 from the preceding column . . . . . <b>20</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>21</b> Add line 19 and line 20 . . . . . <b>21</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>22</b> Subtract line 18 from line 21. If zero or less, enter -0-. . . . . <b>22</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**23** Enter line 18 or line 21, whichever is less, for each column. Transfer these amounts to Worksheet II, Regular Method to Figure Your Underpayment and Penalty, line 1.

(a) 1/1/20 to 3/31/20	(b) 1/1/20 to 5/31/20	(c) 1/1/20 to 8/31/20	(d) 1/1/20 to 12/31/20
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<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>
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**If you use the annualized income installment method for one payment due date, you must use it for all payment due dates.  
This schedule automatically selects the smaller of your annualized income installment or your regular installment.**