

Filing Status Single 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 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. ▶

Your first name and middle initial KISHOR	Last name GANNAMANENI	Your social security number 809-56-8637
If joint return, spouse's first name and middle initial VINDHYA	Last name MADAVARAM	Spouse's social security number 120-35-1717
Home address (number and street). If you have a P.O. box, see instructions. 9 JOSTA PL		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). SACRAMENTO CA 95835		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	Foreign postal code

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, 1955 Are blind **Spouse:** Was born before January 2, 1955 Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Standard Deduction for—
 • Single or Married filing separately, \$12,200
 • Married filing jointly or Qualifying widow(er), \$24,400
 • Head of household, \$18,350
 • If you checked any box under *Standard Deduction*, see instructions.

1 Wages, salaries, tips, etc. Attach Form(s) W-2				1	167,321.
2a Tax-exempt interest	2a		b Taxable interest. Attach Sch. B if required	2b	
3a Qualified dividends	3a	535.	b Ordinary dividends. Attach Sch. B if required	3b	535.
4a IRA distributions	4a		b Taxable amount	4b	
c Pensions and annuities	4c		d Taxable amount	4d	
5a Social security benefits	5a		b Taxable amount	5b	
6 Capital gain or (loss). Attach Schedule D if required. If not required, check here				6	1,351.
7a Other income from Schedule 1, line 9				7a	-21,959.
b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income				7b	147,248.
8a Adjustments to income from Schedule 1, line 22				8a	
b Subtract line 8a from line 7b. This is your adjusted gross income				8b	147,248.
9 Standard deduction or itemized deductions (from Schedule A)	9	24,400.			
10 Qualified business income deduction. Attach Form 8995 or Form 8995-A	10				
11a Add lines 9 and 10				11a	24,400.
b Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-				11b	122,848.

12a	Tax (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	12a	18,706.	
b	Add Schedule 2, line 3, and line 12a and enter the total			12b 18,706.
13a	Child tax credit or credit for other dependents	13a		
b	Add Schedule 3, line 7, and line 13a and enter the total			13b
14	Subtract line 13b from line 12b. If zero or less, enter -0-			14 18,706.
15	Other taxes, including self-employment tax, from Schedule 2, line 10			15 0.
16	Add lines 14 and 15. This is your total tax			16 18,706.
17	Federal income tax withheld from Forms W-2 and 1099			17 24,312.
18	Other payments and refundable credits:			
a	Earned income credit (EIC) NO	18a		
b	Additional child tax credit. Attach Schedule 8812	18b		
c	American opportunity credit from Form 8863, line 8	18c		
d	Schedule 3, line 14	18d		
e	Add lines 18a through 18d. These are your total other payments and refundable credits			18e
19	Add lines 17 and 18e. These are your total payments			19 24,312.

• If you have a qualifying child, attach Sch. EIC.
• If you have nontaxable combat pay, see instructions.

Refund

20	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid	20	5,606.
21a	Amount of line 20 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	21a	5,606.
b	Routing number 071103619 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number 002918976486		
22	Amount of line 20 you want applied to your 2020 estimated tax	22	

Amount You Owe

23	Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions	23	
24	Estimated tax penalty (see instructions)	24	

Third Party Designee

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. Yes. Complete below. No

(Other than paid preparer) Designee's name Phone no. Personal identification number (PIN)

Sign Here

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	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
<input type="text"/>	<input type="text"/>	SOFTWARE ENGINEER	<input type="text"/>
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
<input type="text"/>	<input type="text"/>	SOFTWARE ENGINEER	<input type="text"/>
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
APPANA RUPA VENKATA SATYA SAI MANIKUMAR	APPANA RUPA VENKATA SATYA SAI MANIKUMAR	02/25/2020	P02090332	<input type="checkbox"/> 3rd Party Designee
Firm's name <input type="checkbox"/>	Firm's address <input type="checkbox"/>		Phone no. (646) 727-7157	<input type="checkbox"/> Self-employed
GLOBAL TAXES LLC			2530 Pebble Creek Ln Cumming GA 30041	
Firm's EIN <input type="checkbox"/>			30-1017196	

SCHEDULE 1
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ **Attach to Form 1040 or 1040-SR.**
▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2019
Attachment
Sequence No. **01**

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

KISHOR GANNAMANENI & VINDHYA MADAVARAM

Your social security number

809-56-8637

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? Yes No

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	0.
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	-21,959.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income. List type and amount ▶	8	
9	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a	9	-21,959.

Part II Adjustments to Income

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN ▶		
c	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees. Attach Form 8917	21	
22	Add lines 10 through 21. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 8a	22	

For Paperwork Reduction Act Notice, see your tax return instructions.

REV 02/14/20 PRO

Schedule 1 (Form 1040 or 1040-SR) 2019

SCHEDULE C
(Form 1040 or 1040-SR)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2019
Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

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

▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor KISHOR GANNAMANENI		Social security number (SSN) 809-56-8637
A Principal business or profession, including product or service (see instructions) IKON REAL ESTATE	B Enter code from instructions ▶ 5 3 1 3 9 0	
C Business name. If no separate business name, leave blank. IKON REAL ESTATE	D Employer ID number (EIN) (see instr.) 8 1 1 1 0 6 1 4 0	
E Business address (including suite or room no.) ▶ 9 JOSTA PLACE City, town or post office, state, and ZIP code SACRAMENTO, CA 95835		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
G Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
H If you started or acquired this business during 2019, check here		<input type="checkbox"/>
I Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions)		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file required Forms 1099?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked	1	6,490.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	6,490.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	6,490.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	6,490.

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

8 Advertising	8		18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions).	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	3,000.
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions).	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	800.
b Other	16b		b Deductible meals (see instructions)	24b	2,400.
17 Legal and professional services	17		25 Utilities	25	290.
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	6,490.	26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29	0.	27a Other expenses (from line 48)	27a	
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		27b Reserved for future use	27b	
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040 or 1040-SR), line 3 (or Form 1040-NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	0.			
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 both Schedule 1 (Form 1040 or 1040-SR), line 3 (or Form 1040-NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32a <input type="checkbox"/> All investment is at risk.		
			32b <input type="checkbox"/> Some investment is not at risk.		

SCHEDULE D
(Form 1040 or 1040-SR)

Capital Gains and Losses

OMB No. 1545-0074

2019

Attachment
Sequence No. **12**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**
▶ **Go to www.irs.gov/ScheduleD for instructions and the latest information.**
▶ **Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.**

Name(s) shown on return
KISHOR GANNAMANENI & VINDHYA MADAVARAM

Your social security number
809-56-8637

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? **Yes** **No**
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	556,056.	558,726.	4,581.	1,911.
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
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 Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7 1,911.

Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked	5,125.	5,952.	267.	-560.
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
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 the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back				15 -560.

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p> <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14. Then go to line 22. 	16	1,351.
<p>17 Are lines 15 and 16 both gains?</p> <p><input type="checkbox"/> Yes. Go to line 18.</p> <p><input checked="" type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p>		
<p>18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet ▶</p>	18	
<p>19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet ▶</p>	19	
<p>20 Are lines 18 and 19 both zero or blank?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42). Don't complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.</p>		
<p>21 If line 16 is a loss, enter here and on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } <p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p>	21	()
<p>22 Do you have qualified dividends on Form 1040 or 1040-SR, line 3a; or Form 1040-NR, line 10b?</p> <p><input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42).</p> <p><input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>		

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side
KISHOR GANNAMANENI & VINDHYA MADAVARAM

Social security number or taxpayer identification number
809-56-8637

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II Long-Term. Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	ROBINHOOD SECURITIES LLC	12/31/19	01/01/18	5,125.	5,952.	W	267.	-560.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) ▶				5,125.	5,952.		267.	-560.

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

SCHEDULE E
(Form 1040 or 1040-SR)

Supplemental Income and Loss

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

OMB No. 1545-0074

2019
Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service (99)

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

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

Name(s) shown on return

KISHOR GANNAMANENI & VINDHYA MADAVARAM

Your social security number

809-56-8637

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 2019 that would require you to file Form(s) 1099? (see instructions) Yes No

B If "Yes," did you or will you file required Forms 1099? Yes No

1a	Physical address of each property (street, city, state, ZIP code)				
A	9 JOSTA PL APT 322 SACRAMENTO CA 958352627				
B	PADMA NAGR PHASE-2 HYDERABAD TELANGANA IN 500054				
C					
1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	2		A 365	0	<input type="checkbox"/>
B	3		B 365	0	<input type="checkbox"/>
C			C		<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
3	Rents received	3	750.	720.	
4	Royalties received	4			
Expenses:					
5	Advertising	5			
6	Auto and travel (see instructions)	6			
7	Cleaning and maintenance	7		190.	
8	Commissions.	8			
9	Insurance	9	1,791.		
10	Legal and other professional fees	10			
11	Management fees	11			
12	Mortgage interest paid to banks, etc. (see instructions)	12	15,448.		
13	Other interest.	13		5,800.	
14	Repairs.	14		200.	
15	Supplies	15			
16	Taxes	16			
17	Utilities.	17			
18	Depreciation expense or depletion	18			
19	Other (list) ▶	19			
20	Total expenses. Add lines 5 through 19	20	17,239.	6,190.	
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	-16,489.	-5,470.	
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(-16,489.)	(-5,470.)	()
23a	Total of all amounts reported on line 3 for all rental properties	23a		1,470.	
b	Total of all amounts reported on line 4 for all royalty properties	23b			
c	Total of all amounts reported on line 12 for all properties	23c		15,448.	
d	Total of all amounts reported on line 18 for all properties	23d			
e	Total of all amounts reported on line 20 for all properties	23e		23,429.	
24	Income. Add positive amounts shown on line 21. Do not include any losses	24			
25	Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25		(21,959.)	
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 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040 or 1040-SR), line 5, or Form 1040-NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26			-21,959.

Passive Activity Loss Limitations

Department of the Treasury
Internal Revenue Service (99)

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

2019
Attachment
Sequence No. **88**

Name(s) shown on return

KISHOR GANNAMANENI & VINDHYA MADAVARAM

Identifying number

809-56-8637

Part I 2019 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.)

1a Activities with net income (enter the amount from Worksheet 1, column (a))	1a		
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	()	
c Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	1c	()	
d Combine lines 1a, 1b, and 1c	1d		

Commercial Revitalization Deductions From Rental Real Estate Activities

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

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a))	3a	0 .	
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(0 .)	
c Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))	3c	()	
d Combine lines 3a, 3b, and 3c	3d		0 .

4 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	4		0 .
--	----------	--	-----

- 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.

5 Enter the smaller of the loss on line 1d or the loss on line 4	5	
6 Enter \$150,000. If married filing separately, see instructions	6	
7 Enter modified adjusted gross income, but not less than zero. See instructions Note: 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.	7	
8 Subtract line 7 from line 6	8	
9 Multiply line 8 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	9	
10 Enter the smaller of line 5 or line 9 If line 2c is a loss, go to Part III. Otherwise, go to line 15.	10	0 .

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.

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

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15	
16 Total losses allowed from all passive activities for 2019. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	

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
Total. Enter on Form 8582, lines 1a, 1b, and 1c ▶					

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
Total. 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
IKON REAL ESTATE	0.	0.		0.	
Total. Enter on Form 8582, lines 3a, 3b, and 3c ▶	0.	0.			

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)
Total ▶			1.00		

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
Total ▶			1.00	

TAXABLE YEAR

FORM

2019

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 KISHOR GANNAMANENI, VINDHYA MADAVARAM, 809-56-8637, and 120-35-1717.

Part I Tax Return Information (whole dollars only)

Table with 2 columns: Line number and Amount. Line 1: California Adjusted Gross Income, 147,248. Line 2: Amount You Owe. Line 3: Refund or No Amount Due, 2,832.

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, 2019, and to the best of my knowledge and belief, it is true, correct, and complete.

Taxpayer's PIN: check one box only

- Checkboxes for PIN authorization. Option 1: I authorize GLOBAL TAXES LLC to enter my PIN 68637. Option 2: I will enter my PIN as my signature.

Your signature Date

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

- Checkboxes for PIN authorization. Option 1: I authorize GLOBAL TAXES LLC to enter my PIN 51717. Option 2: I will enter my PIN as my signature.

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. 58727861989. Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2019 California individual income tax return for the taxpayer(s) indicated above.

ERO's signature Date 02/25/2020

2019 California Resident Income Tax Return

540

APE

ATTACH FEDERAL RETURN

809-56-8637 GANN 120-35-1717
KISHOR GANNAMANENI
VINDHYA MADAVARAM

19 PBA 531390

9 JOSTA PL
SACRAMENTO CA 95835

06-13-1991 12-31-1990

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.

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**

Exemptions

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 X \$122 = \$ 244

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. 8 X \$122 = \$

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. 9 X \$122 = \$

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	<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 X \$378 =

Your name: Your SSN or ITIN:

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

Taxable Income	12 State wages from your federal Form(s) W-2, box 16 <input checked="" type="radio"/> 12 <input type="text" value="167321"/> .00		
	13 Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 8b <input checked="" type="radio"/> 13 <input type="text" value="147248"/> .00		
	14 California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 23, column B. <input checked="" type="radio"/> 14 <input type="text"/> .00		
	15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15 <input type="text" value="147248"/> .00		
	16 California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 23, column C. <input checked="" type="radio"/> 16 <input type="text"/> .00		
	17 California adjusted gross income. Combine line 15 and line 16 <input checked="" type="radio"/> 17 <input type="text" value="147248"/> .00		
	18 Enter the larger of { Your California itemized deductions from Schedule CA (540), Part II, line 30; OR Your California standard deduction shown below for your filing status: • Single or Married/RDP filing separately. \$4,537 • Married/RDP filing jointly, Head of household, or Qualifying widow(er) . . . \$9,074 If Married/RDP filing separately or the box on line 6 is checked, STOP. See instructions <input checked="" type="radio"/> 18 <input type="text" value="9074"/> .00		
	19 Subtract line 18 from line 17. This is your taxable income . If less than zero, enter -0- <input checked="" type="radio"/> 19 <input type="text" value="138174"/> .00		

Tax	31 Tax. Check the box if from: <input type="checkbox"/> Tax Table <input checked="" type="checkbox"/> Tax Rate Schedule <input checked="" type="radio"/> <input type="checkbox"/> FTB 3800 <input checked="" type="radio"/> <input type="checkbox"/> FTB 3803 <input checked="" type="radio"/> 31 <input type="text" value="7187"/> .00		
	32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$200,534, see instructions. <input checked="" type="radio"/> 32 <input type="text" value="244"/> .00		
	33 Subtract line 32 from line 31. If less than zero, enter -0- <input checked="" type="radio"/> 33 <input type="text" value="6943"/> .00		
	34 Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A <input checked="" type="radio"/> 34 <input type="text"/> .00		
	35 Add line 33 and line 34 <input checked="" type="radio"/> 35 <input type="text" value="6943"/> .00		

Special Credits	40 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. <input checked="" type="radio"/> 40 <input type="text"/> .00		
	43 Enter credit name <input type="text"/> code <input checked="" type="radio"/> <input type="text"/> and amount. <input checked="" type="radio"/> 43 <input type="text"/> .00		
	44 Enter credit name <input type="text"/> code <input checked="" type="radio"/> <input type="text"/> and amount. <input checked="" type="radio"/> 44 <input type="text"/> .00		
	45 To claim more than two credits. See instructions. Attach Schedule P (540). <input checked="" type="radio"/> 45 <input type="text"/> .00		
	46 Nonrefundable renter's credit. See instructions <input checked="" type="radio"/> 46 <input type="text"/> .00		
	47 Add line 40 through line 46. These are your total credits <input checked="" type="radio"/> 47 <input type="text"/> .00		
	48 Subtract line 47 from line 35. If less than zero, enter -0- <input checked="" type="radio"/> 48 <input type="text" value="6943"/> .00		

Your name: Your SSN or ITIN:

Other Taxes	61	Alternative minimum tax. Attach Schedule P (540)	● 61	<input type="text"/>	.00
	62	Mental Health Services Tax. See instructions	● 62	<input type="text"/>	.00
	63	Other taxes and credit recapture. See instructions	● 63	<input type="text"/>	.00
	64	Add line 48, line 61, line 62, and line 63. This is your total tax.	● 64	<input type="text" value="6943"/>	.00

Payments	71	California income tax withheld. See instructions	● 71	<input type="text" value="9775"/>	.00
	72	2019 CA estimated tax and other payments. See instructions	● 72	<input type="text"/>	.00
	73	Withholding (Form 592-B and/or 593). See instructions	● 73	<input type="text"/>	.00
	74	Excess SDI (or VPD) withheld. See instructions	● 74	<input type="text"/>	.00
	75	Earned Income Tax Credit (EITC)	● 75	<input type="text"/>	.00
	76	Young Child Tax Credit (YCTC). See instructions	● 76	<input type="text"/>	.00
	77	Add lines 71 through 76. These are your total payments. See instructions	⊙ 77	<input type="text" value="9775"/>	.00

Use Tax	91	Use Tax. Do not leave blank. See instructions.	● 91	<input type="text" value="0"/>	.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.	

Overpaid Tax/Tax Due	92	Payments balance. If line 77 is more than line 91, subtract line 91 from line 77	⊙ 92	<input type="text" value="9775"/>	.00
	93	Use Tax balance. If line 91 is more than line 77, subtract line 77 from line 91	⊙ 93	<input type="text"/>	.00
	94	Overpaid tax. If line 92 is more than line 64, subtract line 64 from line 92.	⊙ 94	<input type="text" value="2832"/>	.00
	95	Amount of line 94 you want applied to your 2020 estimated tax	● 95	<input type="text" value="0"/>	.00
	96	Overpaid tax available this year. Subtract line 95 from line 94	● 96	<input type="text" value="2832"/>	.00
	97	Tax due. If line 92 is less than line 64, subtract line 92 from line 64	⊙ 97	<input type="text"/>	.00

Your name:

Your SSN or ITIN:



Contributions

	<u>Code</u>	<u>Amount</u>
California Seniors Special Fund. See instructions	● 400	<input type="text"/> .00
Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund	● 401	<input type="text"/> .00
Rare and Endangered Species Preservation Voluntary Tax Contribution Program	● 403	<input type="text"/> .00
California Breast Cancer Research Voluntary Tax Contribution Fund	● 405	<input type="text"/> .00
California Firefighters' Memorial Fund	● 406	<input type="text"/> .00
Emergency Food for Families Voluntary Tax Contribution Fund	● 407	<input type="text"/> .00
California Peace Officer Memorial Foundation Fund	● 408	<input type="text"/> .00
California Sea Otter Fund	● 410	<input type="text"/> .00
California Cancer Research Voluntary Tax Contribution Fund	● 413	<input type="text"/> .00
School Supplies for Homeless Children Fund	● 422	<input type="text"/> .00
State Parks Protection Fund/Parks Pass Purchase	● 423	<input type="text"/> .00
Protect Our Coast and Oceans Voluntary Tax Contribution Fund	● 424	<input type="text"/> .00
Keep Arts in Schools Voluntary Tax Contribution Fund	● 425	<input type="text"/> .00
Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund	● 431	<input type="text"/> .00
California Senior Citizen Advocacy Voluntary Tax Contribution Fund	● 438	<input type="text"/> .00
Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	● 439	<input type="text"/> .00
Rape Kit Backlog Voluntary Tax Contribution Fund	● 440	<input type="text"/> .00
Organ and Tissue Donor Registry Voluntary Tax Contribution Fund	● 441	<input type="text"/> .00
National Alliance on Mental Illness California Voluntary Tax Contribution Fund	● 442	<input type="text"/> .00
Schools Not Prisons Voluntary Tax Contribution Fund	● 443	<input type="text"/> .00
Suicide Prevention Voluntary Tax Contribution Fund	● 444	<input type="text"/> .00
110 Add code 400 through code 444. This is your total contribution	● 110	<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 96, add line 93, line 97, and line 110. See instructions. **Do not send cash.**
Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** ● **111** .00
Pay Online – Go to **ftb.ca.gov/pay** for more information.

Interest and Penalties **112** Interest, late return penalties, and late payment penalties **112** .00
113 Underpayment of estimated tax.
Check the box: ● **FTB 5805 attached** ● **FTB 5805F attached** ● **113** .00
114 Total amount due. See instructions. Enclose, but **do not** staple, any payment **114** .00

115 REFUND OR NO AMOUNT DUE. Subtract the sum of 110, line 112 and line 113 from line 96. See instructions.
Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001** ● **115** .00

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** .00

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** .00

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

2019 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

K GANNAMANENI & V MADAVARAM

809568637

Part I Income Adjustment Schedule

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

	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
1 Wages, salaries, tips, etc. See instructions before making an entry in column B or C	<input checked="" type="radio"/> 167,321.	<input type="radio"/>	<input type="radio"/>
2 Taxable interest. a <input checked="" type="radio"/> _____	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3 Ordinary dividends. See instructions. a <input checked="" type="radio"/> 535.	<input type="radio"/> 535.	<input type="radio"/>	<input type="radio"/>
4 IRA distributions. See instructions. a <input checked="" type="radio"/> _____	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c Pensions and annuities. See instructions. c <input checked="" type="radio"/> _____	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5 Social security benefits. a <input checked="" type="radio"/> _____	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6 Capital gain or (loss). See instructions	<input type="radio"/> 1,351.	<input type="radio"/>	<input type="radio"/>

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

1 Taxable refunds, credits, or offsets of state and local income taxes	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2a Alimony received	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3 Business income or (loss)	<input type="radio"/> 0.	<input type="radio"/>	<input type="radio"/>
4 Other gains or (losses)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc	<input type="radio"/> -21,959.	<input type="radio"/>	<input type="radio"/>
6 Farm income or (loss)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7 Unemployment compensation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8 Other income.			
a California lottery winnings	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
b Disaster loss deduction from FTB 3805V	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c Federal NOL (federal Schedule 1 (Form 1040 or 1040-SR), line 8)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
d NOL deduction from FTB 3805V	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
e NOL from FTB 3805Z, 3806, 3807, or 3809	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
f Other (describe): <input checked="" type="radio"/> _____	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
g Student loan discharged due to closure of a for-profit school	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9 Total. Combine Section A, line 1 through line 6, and Section B, line 1 through line 8 in column A. Add Section A, line 1 through line 6, and Section B, line 1 through line 8g in column B and column C. Go to Section C.	<input type="radio"/> 147,248.	<input type="radio"/>	<input type="radio"/>

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

10 Educator expenses	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
11 Certain business expenses of reservists, performing artists, and fee-basis government officials	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
12 Health savings account deduction	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13 Moving expenses. Attach federal Form 3903. See instructions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
14 Deductible part of self-employment tax	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
15 Self-employed SEP, SIMPLE, and qualified plans	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
16 Self-employed health insurance deduction	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17 Penalty on early withdrawal of savings	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
18a Alimony paid. b Recipient's: SSN <input checked="" type="radio"/> _____ - _____ - _____ Last name <input checked="" type="radio"/> _____	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
19 IRA deduction	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
20 Student loan interest deduction	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
21 Tuition and fees	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
22 Add line 10 through line 18a and line 19 through line 21 in columns A, B, and C. See instructions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
23 Total. Subtract line 22 from line 9 in columns A, B, and C. See instructions	<input type="radio"/> 147,248.	<input type="radio"/>	<input type="radio"/>

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 or 1040-SR))	B Subtractions See instructions	C Additions See instructions
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Medical and Dental Expenses See instructions.

1 Medical and dental expenses <input checked="" type="radio"/>	1			
2 Enter amount from federal Form 1040 or 1040-SR, line 8b <input checked="" type="radio"/> 147,248.	2			
3 Multiply line 2 by 7.5% (0.075) <input checked="" type="radio"/> 11,044.	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"/>	5a	<input checked="" type="radio"/> 11,316.	<input checked="" type="radio"/> 11,316.	
5b State and local real estate taxes <input checked="" type="radio"/>	5b			
5c State and local personal property taxes <input checked="" type="radio"/>	5c			
5d Add lines 5a through 5c <input checked="" type="radio"/> 11,316.	5d			
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"/> 10,000.	<input checked="" type="radio"/> 11,316.	<input checked="" type="radio"/> 1,316.
6 Other taxes. List type <input checked="" type="radio"/>	6			
7 Add lines 5e and 6 <input checked="" type="radio"/> 10,000.	7	<input checked="" type="radio"/> 10,000.	<input checked="" type="radio"/> 11,316.	<input checked="" type="radio"/> 1,316.

Interest You Paid

8a Home mortgage interest and points reported to you on Form 1098 <input checked="" type="radio"/>	8a			<input checked="" type="radio"/>
8b Home mortgage interest not reported to you on Form 1098 <input checked="" type="radio"/>	8b			<input checked="" type="radio"/>
8c Points not reported to you on Form 1098. <input checked="" type="radio"/>	8c			<input checked="" type="radio"/>
8d Mortgage insurance premiums <input checked="" type="radio"/>	8d		<input checked="" type="radio"/>	
8e Add lines 8a through 8d <input checked="" type="radio"/>	8e		<input checked="" type="radio"/>	<input checked="" type="radio"/>
9 Investment interest. <input checked="" type="radio"/>	9		<input checked="" type="radio"/>	<input checked="" type="radio"/>
10 Add lines 8e and 9 <input checked="" type="radio"/>	10		<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"/>
12 Other than by cash or check. <input checked="" type="radio"/>	12		<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"/>
14 Add lines 11 through 13. <input checked="" type="radio"/>	14		<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"/>
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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"/>
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C <input checked="" type="radio"/> 10,000.	17	<input checked="" type="radio"/> 10,000.	<input checked="" type="radio"/> 11,316.	<input checked="" type="radio"/> 1,316.

18 Total. Combine line 17 column A less column B plus column C <input checked="" type="radio"/>	18			<input checked="" type="radio"/> 0.
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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 lines 19 through 21. **22**

23 Enter amount from federal Form 1040 or 1040-SR, line 8b 147,248.

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 **\$200,534**
 Head of household **\$300,805**
 Married/RDP filing jointly or qualifying widow(er) **\$401,072**

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. **\$4,537**
 Married/RDP filing jointly, head of household, or qualifying widow(er) **\$9,074**

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