

IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.
▶ Go to www.irs.gov/Form8879 for the latest information.

Submission Identification Number (SID) ▶

Taxpayer's name VINAY ANIL GIDVIR	Social security number 702-69-4509
Spouse's name	Spouse's social security number

Part I Tax Return Information – Tax Year Ending December 31, 2022 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	87,133.
2	Total tax	2	11,540.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	14,188.
4	Amount you want refunded to you	4	2,648.
5	Amount you owe	5	

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

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- I authorize GLOBAL TAXES LLC to enter or generate my PIN

9	4	5	0	9
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 as my signature on the income tax return (original or amended) I am now authorizing.
Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

- I authorize _____ to enter or generate my PIN

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 as my signature on the income tax return (original or amended) I am now authorizing.
Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse'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.

2	2	2	4	9	6	6	1	9	8	9
---	---	---	---	---	---	---	---	---	---	---

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ _____ Date ▶ _____

ERO Must Retain This Form – See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

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

Personal information section including name, social security number, and address.

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) [] 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, 1958 [] Are blind Spouse: [] Was born before January 2, 1958 [] Is blind

Table for Dependents with columns for name, social security number, relationship, and tax credits.

Main income table with rows 1a through 15, including taxable income and standard deduction.

Table with columns for line numbers (16-24), descriptions (Tax and Credits), and amounts. Total tax is 11,540.

Table for Payments (lines 25-33). Includes federal income tax withheld (14,188) and total payments (14,188).

Table for Refund (lines 34-36). Shows overpaid amount of 2,648 and amount applied to 2023 estimated tax.

Table for Amount You Owe (lines 37-38). Shows amount you owe and estimated tax penalty.

Third Party Designee section with checkboxes for Yes/No and fields for name, phone, and PIN.

Sign Here section with signature lines for taxpayer and spouse, including occupation and ID Protection PIN fields.

Paid Preparer Use Only section with fields for preparer name, signature, date, PTIN, firm name, address, and phone number.

**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 for instructions and the latest information.

OMB No. 1545-0074

2022
Attachment
Sequence No. **01**

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

Your social security number
702-69-4509

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	
4	Other gains or (losses). Attach Form 4797		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		5	-10,650.
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation		7	
8	Other income:			
a	Net operating loss	8a ()		
b	Gambling	8b		
c	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d ()		
e	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l		
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m		
n	Section 951(a) inclusion (see instructions)	8n		
o	Section 951A(a) inclusion (see instructions)	8o		
p	Section 461(l) excess business loss adjustment	8p		
q	Taxable distributions from an ABL account (see instructions)	8q		
r	Scholarship and fellowship grants not reported on Form W-2	8r		
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s ()		
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t		
u	Wages earned while incarcerated	8u		
z	Other income. List type and amount: _____	8z		
9	Total other income. Add lines 8a through 8z		9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		10	-10,650.

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

Schedule 1 (Form 1040) 2022

Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN			
c	Date of original divorce or separation agreement (see instructions): _____			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
z	Other adjustments. List type and amount: _____	24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	

**SCHEDULE 3
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

OMB No. 1545-0074

2022
Attachment
Sequence No. **03**

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

Your social security number
702-69-4509

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	15.
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	378.
4	Retirement savings contributions credit. Attach Form 8880	4	
5	Residential energy credits. Attach Form 5695	5	
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800	6a	
b	Credit for prior year minimum tax. Attach Form 8801	6b	
c	Adoption credit. Attach Form 8839	6c	
d	Credit for the elderly or disabled. Attach Schedule R	6d	
e	Alternative motor vehicle credit. Attach Form 8910	6e	
f	Qualified plug-in motor vehicle credit. Attach Form 8936	6f	
g	Mortgage interest credit. Attach Form 8396	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	
i	Qualified electric vehicle credit. Attach Form 8834	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	
l	Amount on Form 8978, line 14. See instructions	6l	
z	Other nonrefundable credits. List type and amount: _____ _____	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z	7	
8	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8	393.

(continued on page 2)

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962		9	
10	Amount paid with request for extension to file (see instructions)		10	
11	Excess social security and tier 1 RRTA tax withheld		11	
12	Credit for federal tax on fuels. Attach Form 4136		12	
13	Other payments or refundable credits:			
a	Form 2439	13a		
b	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken before April 1, 2021	13b		
c	Reserved for future use	13c		
d	Credit for repayment of amounts included in income from earlier years	13d		
e	Reserved for future use	13e		
f	Deferred amount of net 965 tax liability (see instructions)	13f		
g	Reserved for future use	13g		
h	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken after March 31, 2021, and before October 1, 2021	13h		
z	Other payments or refundable credits. List type and amount:	13z		
14	Total other payments or refundable credits. Add lines 13a through 13z		14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31		15	

**SCHEDULE E
(Form 1040)**

Supplemental Income and Loss

OMB No. 1545-0074

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

2022
Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service

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

Your social security number

VINAY ANIL GIDVIR

702-69-4509

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 2022 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

1a Physical address of each property (street, city, state, ZIP code)

A 16/25 BHAVANI PETH SOLAPUR MAHARASHTRA IN 413002

B
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	B	C	
A 3		365		0	<input type="checkbox"/>
B					<input type="checkbox"/>
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	533.	
4	Royalties received	4		
Expenses:				
5	Advertising	5		
6	Auto and travel (see instructions)	6		
7	Cleaning and maintenance	7	2,854.	
8	Commissions	8		
9	Insurance	9		
10	Legal and other professional fees	10		
11	Management fees	11	2,141.	
12	Mortgage interest paid to banks, etc. (see instructions)	12		
13	Other interest	13		
14	Repairs	14	1,666.	
15	Supplies	15	1,821.	
16	Taxes	16		
17	Utilities	17	2,701.	
18	Depreciation expense or depletion	18		
19	Other (list) _____	19		
20	Total expenses. Add lines 5 through 19	20	11,183.	
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	-10,650.	
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(10,650.)	()
23a	Total of all amounts reported on line 3 for all rental properties	23a	533.	
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		
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	11,183.	
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	(10,650.)	
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), line 5. Otherwise, include this amount in the total on line 41 on page 2	26		-10,650.

Education Credits
(American Opportunity and Lifetime Learning Credits)

Department of the Treasury
Internal Revenue Service

Attach to Form 1040 or 1040-SR.
Go to www.irs.gov/Form8863 for instructions and the latest information.

2022
Attachment
Sequence No. **50**

Name(s) shown on return

Your social security number

VINAY ANIL GIDVIR

702-69-4509



Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1	
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse	2	
3	Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead	3	
4	Subtract line 3 from line 2. If zero or less, stop ; you can't take any education credit	4	
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse	5	
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	6	
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you can't take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/>	7	
8	Refundable American opportunity credit. Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below.	8	

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)	9	
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19	10	6,585.
11	Enter the smaller of line 10 or \$10,000	11	6,585.
12	Multiply line 11 by 20% (0.20)	12	1,317.
13	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse	13	90,000.
14	Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead	14	87,133.
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	2,867.
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse	16	10,000.
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)	17	0.287
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions)	18	378.
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3	19	378.

Name(s) shown on return

VINAY ANIL GIDVIR

Your social security number

702-69-4509



Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information. See instructions.

<p>20 Student name (as shown on page 1 of your tax return) VINAY ANIL GIDVIR</p>	<p>21 Student social security number (as shown on page 1 of your tax return) 702-69-4509</p>		
<p>22 Educational institution information (see instructions)</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; vertical-align: top;"> <p>a. Name of first educational institution Westcliff University</p> <p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 17877 Von Karman Ave 400 IRVINE CA 92614</p> <p>(2) Did the student receive Form 1098-T from this institution for 2022? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2021 with box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution. 46-0658370</p> </td> <td style="width:50%; vertical-align: top;"> <p>b. Name of second educational institution (if any)</p> <p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p>(2) Did the student receive Form 1098-T from this institution for 2022? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2021 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.</p> </td> </tr> </table>		<p>a. Name of first educational institution Westcliff University</p> <p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 17877 Von Karman Ave 400 IRVINE CA 92614</p> <p>(2) Did the student receive Form 1098-T from this institution for 2022? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2021 with box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution. 46-0658370</p>	<p>b. Name of second educational institution (if any)</p> <p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p>(2) Did the student receive Form 1098-T from this institution for 2022? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2021 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.</p>
<p>a. Name of first educational institution Westcliff University</p> <p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 17877 Von Karman Ave 400 IRVINE CA 92614</p> <p>(2) Did the student receive Form 1098-T from this institution for 2022? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2021 with box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution. 46-0658370</p>	<p>b. Name of second educational institution (if any)</p> <p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p>(2) Did the student receive Form 1098-T from this institution for 2022? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2021 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.</p>		
<p>23 Has the American opportunity credit been claimed for this student for any 4 prior tax years? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 24.</p>			
<p>24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2022 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. <input checked="" type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — Stop! Go to line 31 for this student.</p>			
<p>25 Did the student complete the first 4 years of postsecondary education before 2022? See instructions. <input checked="" type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — Go to line 26.</p>			
<p>26 Was the student convicted, before the end of 2022, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — Complete lines 27 through 30 for this student.</p>			



You can't take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). Don't enter more than \$4,000	27	
28 Subtract \$2,000 from line 27. If zero or less, enter -0-	28	
29 Multiply line 28 by 25% (0.25)	29	
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	30	

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	6,585.
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Health Savings Accounts (HSAs)

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form8889 for instructions and the latest information.

2022
Attachment
Sequence No. **52**

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

Social security number of HSA beneficiary.
If both spouses have HSAs, see instructions.
702-69-4509

VINAY ANIL GIDVIR

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.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2022. See instructions	<input checked="" type="checkbox"/> Self-only <input type="checkbox"/> Family
2	HSA contributions you made for 2022 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2022. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	0.
3	If you were under age 55 at the end of 2022 and, on the first day of every month during 2022, you were, or were considered, an eligible individual with the same coverage, enter \$3,650 (\$7,300 for family coverage). All others , see the instructions for the amount to enter	3,650.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2022 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2022, also include any amount contributed to your spouse's Archer MSAs	0.
5	Subtract line 4 from line 3. If zero or less, enter -0-	3,650.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2022, see the instructions for the amount to enter	3,650.
7	If you were age 55 or older at the end of 2022, married, and you or your spouse had family coverage under an HDHP at any time during 2022, enter your additional contribution amount. See instructions	0.
8	Add lines 6 and 7	3,650.
9	Employer contributions made to your HSAs for 2022	500.
10	Qualified HSA funding distributions	
11	Add lines 9 and 10	500.
12	Subtract line 11 from line 8. If zero or less, enter -0-	3,150.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	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.

14a	Total distributions you received in 2022 from all HSAs (see instructions)	104.
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	
c	Subtract line 14b from line 14a	104.
15	Qualified medical expenses paid using HSA distributions (see instructions)	104.
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	0.
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here <input type="checkbox"/>	
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	

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.

18	Last-month rule	
19	Qualified HSA funding distribution	
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f	
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d	

Passive Activity Loss Limitations

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

Name(s) shown on return: VINAY ANIL GIDVIR
 Identifying number: 702-69-4509

Part I 2022 Passive Activity Loss
Caution: Complete Parts IV and V 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 Part IV, column (a))	1a		
b Activities with net loss (enter the amount from Part IV, column (b))	1b	()	
c Prior years' unallowed losses (enter the amount from Part IV, column (c))	1c	()	
d Combine lines 1a, 1b, and 1c			1d

All Other Passive Activities

2a Activities with net income (enter the amount from Part V, column (a))	2a	0.	
b Activities with net loss (enter the amount from Part V, column (b))	2b	(0.)	
c Prior years' unallowed losses (enter the amount from Part V, column (c))	2c	(-5,830.)	
d Combine lines 2a, 2b, and 2c			2d -5,830.
3 Combine lines 1d and 2d. 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 or 2c. Report the losses on the forms and schedules normally used			3 -5,830.

If line 3 is a loss and: • Line 1d is a loss, go to Part II.
 • Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

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. Instead, go to line 10.

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.

4 Enter the smaller of the loss on line 1d or the loss on line 3	4	
5 Enter \$150,000. If married filing separately, see instructions	5	
6 Enter modified adjusted gross income, but not less than zero. See instructions Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.	6	
7 Subtract line 6 from line 5	7	
8 Multiply line 7 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	8	
9 Enter the smaller of line 4 or line 8	9	0.

Part III Total Losses Allowed

10 Add the income, if any, on lines 1a and 2a and enter the total	10	0.
11 Total losses allowed from all passive activities for 2022. Add lines 9 and 10. See instructions to find out how to report the losses on your tax return	11	0.

Part IV Complete This Part Before Part I, 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 Part I, lines 1a, 1b, and 1c					

Part V Complete This Part Before Part I, Lines 2a, 2b, and 2c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
16/25 BHAVANI PETH	0.	0.	5,830.		5,830.
Total. Enter on Part I, lines 2a, 2b, and 2c	0.	0.	5,830.		

Part VI Use This Part if an Amount Is Shown on Part II, Line 9. 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		

Part VII 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
16/25 BHAVANI PETH	E Ln 22	5,830.	1.00000000	5,830.
Total		5,830.	1.00	5,830.

Part VIII Allowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
16/25 BHAVANI PETH	E Ln 22	5,830.	5,830.	0.
Total		5,830.	5,830.	0.

TAXABLE YEAR

FORM

2022

California e-file Signature Authorization for Individuals

8879

Table with 2 columns: Name/SSN/ITIN and Spouse's/RDP's name/SSN/ITIN. Row 1: VINAY ANIL GIDVIR, 702-69-4509. Row 2: Spouse's/RDP's name, Spouse's/RDP's SSN or ITIN.

Part I Tax Return Information (whole dollars only)

Table with 2 columns: Line number and Amount. Line 1: California adjusted gross income (AGI) 87633. Line 2: Amount You Owe. Line 3: Refund or No Amount Due 1448.

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, 2022, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider, including my name, address, and social security number (SSN) or individual tax identification number (ITIN), and the amounts shown in Part I above agree with the information and amounts shown on the corresponding lines of my electronic income tax return. If applicable, I authorize an electronic funds withdrawal of the amount on line 2 and/or the estimated tax payments as shown on my return and on form FTB 8455, California e-file Payment Record for Individuals, or a comparable form. If applicable, I declare that direct deposit refund amount on line 3 agrees with the direct deposit authorization stated on my return. If I have filed a joint return, this is an irrevocable appointment of the other spouse/registered domestic partner (RDP) as an agent to authorize an electronic funds withdrawal or direct deposit. I authorize my ERO, transmitter, or intermediate service provider to transmit my complete return to the Franchise Tax Board (FTB). If the processing of my return or refund is delayed, I authorize the FTB to disclose to my ERO, intermediate service provider, and/or transmitter the reason(s) for the delay or the date when the refund was sent. If I am filing a balance due return, I understand that if the FTB does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I acknowledge that I have read and consent to the Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

[X] I authorize GLOBAL TAXES LLC to enter my PIN 9 4 5 0 9 as my signature on my 2022 e-filed California individual income tax return. Do not enter all zeros

[] I will enter my PIN as my signature on my 2022 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. The ERO must complete Part III below.

Your signature Date

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

[] I authorize to enter my PIN as my signature on my 2022 e-filed California individual income tax return. Do not enter all zeros

[] I will enter my PIN as my signature on my 2022 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. The ERO must complete Part III below.

Spouse's/RDP's signature Date

Practitioner PIN Method Returns Only -- continue below

Part III Certification and Authentication — Practitioner PIN Method Only

ERO's Electronic Filer Identification Number (EFIN)/PIN.

Enter your six-digit EFIN followed by your five-digit self-selected PIN.

Table with 11 cells containing digits: 2 2 2 4 9 6 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 2022 California individual income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and FTB Pub. 1345, 2022 Handbook for Authorized e-file Providers.

ERO's signature Date 03/16/2023

2022 California Resident Income Tax Return

540

APE

ATTACH FEDERAL RETURN

702-69-4509 GIDV
VINAYANIL GIDVIR

22

2966 GRANGER ST
TRACY CA 95377

04-19-1997

Principal Residence

Enter your county at time of filing (see instructions)

ALAMEDA

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
- 2 Married/RDP filing jointly. See instr.
- 3 Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here.
- 4 Head of household (with qualifying person). See instructions.
- 5 Qualifying surviving spouse/RDP. Enter year spouse/RDP died.

See instructions.

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

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 X \$140 = \$
- 8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. 8 X \$140 = \$
- 9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. 9 X \$140 = \$

REV 03/10/23 PRO

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"/>

Exemptions

Total dependent exemptions ● 10 X \$433 = ● \$

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

12 State wages from your federal Form(s) W-2, box 16 ● 12 .00

13 Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11 ● 13 .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 27, column B. ● 14 .00

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15 .00

16 California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 27, column C. ● 16 .00

17 California adjusted gross income. Combine line 15 and line 16 ● 17 .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. \$5,202
 • Married/RDP filing jointly, Head of household, or Qualifying surviving spouse/RDP. \$10,404
 If Married/RDP filing separately or the box on line 6 is checked, **STOP**. See instructions ● 18 .00

19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- ● 19 .00

Taxable Income

31 Tax. Check the box if from: Tax Table Tax Rate Schedule

● FTB 3800 ● FTB 3803 ● 31 .00

32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$229,908, see instructions. ● 32 .00

33 Subtract line 32 from line 31. If less than zero, enter -0- ● 33 .00

34 Tax. See instructions. Check the box if from: ● Schedule G-1 ● FTB 5870A. . . ● 34 .00

35 Add line 33 and line 34. ● 35 .00

Tax

40 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. ● 40 .00

43 Enter credit name code ● and amount. . . ● 43 .00

44 Enter credit name code ● and amount. . . ● 44 .00

Special Credits

Your name: Your SSN or ITIN:

Special Credits

45 To claim more than two credits. See instructions. Attach Schedule P (540). 45 .00

46 Nonrefundable Renter's Credit. See instructions 46 .00

47 Add line 40 through line 46. These are your total credits 47 .00

48 Subtract line 47 from line 35. If less than zero, enter -0- 48 .00

Other Taxes

61 Alternative Minimum Tax. Attach Schedule P (540) 61 .00

62 Mental Health Services Tax. See instructions 62 .00

63 Other taxes and credit recapture. See instructions 63 .00

64 Add line 48, line 61, line 62, and line 63. This is your total tax. 64 .00

Payments

71 California income tax withheld. See instructions 71 .00

72 2022 California estimated tax and other payments. See instructions 72 .00

73 Withholding (Form 592-B and/or Form 593). See instructions 73 .00

74 Excess SDI (or VPD) withheld. See instructions 74 .00

75 Earned Income Tax Credit (EITC). See instructions 75 .00

76 Young Child Tax Credit (YCTC). See instructions 76 .00

77 Foster Youth Tax Credit (FYTC). See instructions 77 .00

78 Add line 71 through line 77. These are your total payments. See instructions 78 .00

Use Tax

91 **Use Tax.** Do not leave blank. See instructions. 91 .00

If line 91 is zero, check if: No use tax is owed. You paid your use tax obligation directly to CDTFA.

ISR Penalty

92 If you and your household had full-year health care coverage, check the box. See instructions. Medicare Part A or C coverage is qualifying health care coverage. If you did not check the box, see instructions.

Individual Shared Responsibility (ISR) Penalty. See instructions 92 .00

Overpaid Tax/Tax Due

93 Payments balance. If line 78 is more than line 91, subtract line 91 from line 78 93 .00

94 **Use Tax balance.** If line 91 is more than line 78, subtract line 78 from line 91 94 .00

95 Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92, subtract line 92 from line 93. 95 .00

96 Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93, subtract line 93 from line 92. 96 .00

97 Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95. 97 .00

Your name: Your SSN or ITIN:

Overpaid Tax/Tax Due	98 Amount of line 97 you want applied to your 2023 estimated tax ● 98 <input type="text" value="0"/> .00
	99 Overpaid tax available this year. Subtract line 98 from line 97 ● 99 <input type="text" value="1448"/> .00
	100 Tax due. If line 95 is less than line 64, subtract line 95 from line 64 ● 100 <input type="text"/> .00

Contributions		Code	Amount
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 Voluntary Tax Contribution Fund ●	406	<input type="text"/>	.00
Emergency Food for Families Voluntary Tax Contribution Fund ●	407	<input type="text"/>	.00
California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund ●	408	<input type="text"/>	.00
California Sea Otter Voluntary Tax Contribution Fund ●	410	<input type="text"/>	.00
California Cancer Research Voluntary Tax Contribution Fund ●	413	<input type="text"/>	.00
School Supplies for Homeless Children Voluntary Tax Contribution 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
Suicide Prevention Voluntary Tax Contribution Fund ●	444	<input type="text"/>	.00
Mental Health Crisis Prevention Voluntary Tax Contribution Fund ●	445	<input type="text"/>	.00
California Community and Neighborhood Tree Voluntary Tax Contribution Fund ●	446	<input type="text"/>	.00
110 Add amounts in code 400 through code 446. This is your total contribution ●	110	<input type="text"/>	.00

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** .00
 Pay Online – Go to **ftb.ca.gov/pay** for more information.

REV 03/10/23 PRO

Your name: Your SSN or ITIN:

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 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 .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

Voter Info. For voter registration information, check the box and go to sos.ca.gov/elections. See instructions

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

Our privacy notice can be found in annual tax booklets or online. Go to ftb.ca.gov/privacy to learn about our privacy policy statement, or go to ftb.ca.gov/forms and search for 1131 to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code 948 when instructed.

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.

Joint tax return? See instructions.

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

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

REV 03/10/23 PRO

2022 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 VINAY ANIL GIDVIR	SSN or ITIN 702694509
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Part I Income Adjustment Schedule	A Federal Amounts <small>(taxable amounts from your federal tax return)</small>	B Subtractions <small>See instructions</small>	C Additions <small>See instructions</small>
Section A – Income from federal Form 1040 or 1040-SR			
1 a Total amount from federal Form(s) W-2, box 1. See instructions 1a	97728		
b Household employee wages not reported on federal Form(s) W-2 1b			
c Tip income not reported on line 1a 1c			
d Medicaid waiver payments not reported on federal Form(s) W-2. See instructions 1d			
e Taxable dependent care benefits from federal Form 2441, line 26 1e			
f Employer-provided adoption benefits from federal Form 8839, line 29 1f			
g Wages from federal Form 8919, line 6. 1g			
h Other earned income. See instructions 1h	0		500
i Nontaxable combat pay election. See instructions 1i			
z Add line 1a through line 1i. 1z	97728		500
2 Taxable interest. a <input checked="" type="radio"/>			
3 Ordinary dividends. See instructions. a <input checked="" type="radio"/> 55 3b	55		
4 IRA distributions. See instructions. a <input checked="" type="radio"/>			
5 Pensions and annuities. See instructions. a <input checked="" type="radio"/>			
6 Social security benefits. a <input checked="" type="radio"/>			
7 Capital gain or (loss). See instructions 7			
Section B – Additional Income from federal Schedule 1 (Form 1040)			
1 Taxable refunds, credits, or offsets of state and local income taxes 1			
2 a Alimony received. See instructions. 2a			
3 Business income or (loss). See instructions. . . . 3			
4 Other gains or (losses) 4			
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. 5	-10650		
6 Farm income or (loss) 6			
7 Unemployment compensation 7			

Section B – Additional Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
8 Other income:			
a Federal net operating loss 8a	<input type="radio"/> ()		<input type="radio"/>
b Gambling 8b	<input type="radio"/>	<input type="radio"/>	
c Cancellation of debt 8c	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
d Foreign earned income exclusion from federal Form 2555 8d	<input type="radio"/> ()		<input type="radio"/>
e Income from federal Form 8853 8e	<input type="radio"/>		<input type="radio"/>
f Income from federal Form 8889. 8f	<input type="radio"/>	<input type="radio"/>	
g Alaska Permanent Fund dividends 8g	<input type="radio"/>		
h Jury duty pay 8h	<input type="radio"/>		
i Prizes and awards 8i	<input type="radio"/>		
j Activity not engaged in for profit income 8j	<input type="radio"/>		
k Stock options 8k	<input type="radio"/>		<input type="radio"/>
l Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . 8l	<input type="radio"/>		
m Olympic and Paralympic medals and USOC prize money 8m	<input type="radio"/>		
n IRC Section 951(a) inclusion 8n	<input type="radio"/>	<input type="radio"/>	
o IRC Section 951A(a) inclusion 8o	<input type="radio"/>	<input type="radio"/>	
p IRC Section 461(l) excess business loss adjustment 8p	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
q Taxable distributions from an ABLÉ account . . 8q	<input type="radio"/>		
r Scholarship and fellowship grants not reported on federal Form(s) W-2 8r	<input type="radio"/>		
s Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d. . 8s	<input type="radio"/> ()		
t Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan 8t	<input type="radio"/>		
u Wages earned while incarcerated. 8u	<input type="radio"/>		
z Other income. List type and amount. <input type="radio"/> _____ 8z	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

REV 03/10/23 PRO

Section B – Additional Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
9 a Total other income. Add lines 8a through 8z. 9a	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
b1 Disaster loss deduction from form FTB 3805V. 9b1		<input type="radio"/>	
b2 NOL deduction from form FTB 3805V 9b2		<input type="radio"/>	
b3 NOL from form FTB 3805Z, 3807, or 3809 . . 9b3		<input type="radio"/>	
10 Total. Combine Section A, line 1z through line 7, and Section B, line 1 through line 7, and line 9a in column A and column C. Add Section A, line 1z through line 7, and Section B, line 1 through line 7, line 9a, and line 9b1 through line 9b3 in column B (as applicable). See instructions. 10	<input type="radio"/> 87133	<input type="radio"/>	<input type="radio"/> 500

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

11 Educator expenses 11	<input type="radio"/>	<input type="radio"/>	
12 Certain business expenses of reservists, performing artists, and fee-basis government officials. 12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13 Health savings account deduction 13	<input type="radio"/>	<input type="radio"/>	
14 Moving expenses. Attach form FTB 3913. See instructions 14	<input type="radio"/>		<input type="radio"/>
15 Deductible part of self-employment tax. See instructions. 15	<input type="radio"/>	<input type="radio"/>	
16 Self-employed SEP, SIMPLE, and qualified plans. 16	<input type="radio"/>		
17 Self-employed health insurance deduction. See instructions. 17	<input type="radio"/>	<input type="radio"/>	
18 Penalty on early withdrawal of savings 18	<input type="radio"/>		
19 a Alimony paid. 19a	<input type="radio"/>		<input type="radio"/>
b Recipient's: SSN <input type="radio"/> _____			
Last Name <input type="radio"/> _____			
20 IRA deduction 20	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
21 Student loan interest deduction 21	<input type="radio"/>		<input type="radio"/>
22 Reserved for future use. 22			
23 Archer MSA deduction. 23	<input type="radio"/>		

REV 03/10/23 PRO

Section C – Adjustments to Income Continued		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
24	Other adjustments:			
a	Jury duty pay 24a	<input checked="" type="radio"/>		
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit. 24b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m 24c	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
d	Reforestation amortization and expenses. 24d	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
e	Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 24e	<input checked="" type="radio"/>		
f	Contributions to IRC Section 501(c)(18)(D) pension plans 24f	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
g	Contributions by certain chaplains to IRC Section 403(b) plans 24g	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims 24h	<input checked="" type="radio"/>		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations. 24i	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
j	Housing deduction from federal Form 2555 24j	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
k	Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) 24k	<input checked="" type="radio"/>		
z	Other adjustments. List type and amount. <input checked="" type="radio"/> _____ 24z	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
25	Total other adjustments. Add line 24a through line 24z 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
26	Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions 26	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
27	Total. Subtract line 26 from line 10 in columns A, B, and C. See instructions 27	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
		87133		500

REV 03/10/23 PRO

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"/> _____ 1			
2 Enter amount from federal Form 1040 or 1040-SR, line 11.. <input checked="" type="radio"/> 87133 2			
3 Multiply line 2 by 7.5% (0.075) <input checked="" type="radio"/> 6535 3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 4 <input checked="" type="radio"/>			<input checked="" type="radio"/> 0
Taxes You Paid			
5 a State and local income tax or general sales taxes. .5a <input checked="" type="radio"/> 6874 <input checked="" type="radio"/>	6874	<input checked="" type="radio"/> 6874	
b State and local real estate taxes5b <input checked="" type="radio"/>			
c State and local personal property taxes5c <input checked="" type="radio"/>			
d Add line 5a through line 5c.5d <input checked="" type="radio"/> 6874	6874		
e 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 C5e <input checked="" type="radio"/>	6874	<input checked="" type="radio"/> 6874	<input checked="" type="radio"/> 0
6 Other taxes. List type <input checked="" type="radio"/> _____ 6 <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
7 Add line 5e and line 6. 7 <input checked="" type="radio"/> 6874 <input checked="" type="radio"/>	6874	<input checked="" type="radio"/> 6874	<input checked="" type="radio"/> 0
Interest You Paid			
8 a Home mortgage interest and points reported to you on federal Form 10988a <input checked="" type="radio"/>			<input checked="" type="radio"/>
b Home mortgage interest not reported to you on federal Form 10988b <input checked="" type="radio"/>			<input checked="" type="radio"/>
c Points not reported to you on federal Form 1098. .8c <input checked="" type="radio"/>			<input checked="" type="radio"/>
d Reserved for future use8d			
e Add line 8a through line 8c.8e <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
9 Investment interest. 9 <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
10 Add line 8e and line 9. 10 <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>

REV 03/10/23 PRO

Part II Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Gifts to Charity			
11 Gifts by cash or check. 11	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
12 Other than by cash or check. 12	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
13 Carryover from prior year. 13	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
14 Add line 11 through line 13 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 . . 15	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
Other Itemized Deductions			
16 Other—from list in federal instructions. 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. 17	<input checked="" type="radio"/> 6874	<input checked="" type="radio"/> 6874	<input checked="" type="radio"/> 0
18 Total. Combine line 17 column A less column B plus column C	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<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	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
20 Tax preparation fees	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
21 Other expenses: investment, safe deposit box, etc. List type.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 0
22 Add line 19 through line 21	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 0
23 Enter amount from federal Form 1040 or 1040-SR, line 11	<input checked="" type="radio"/> 87133	<input checked="" type="radio"/>	<input checked="" type="radio"/>
24 Multiply line 23 by 2% (0.02). If less than zero, enter 0.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 1743
25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 0
26 Total Itemized Deductions. Add line 18 and line 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 0
27 Other adjustments. See instructions. Specify.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
28 Combine line 26 and line 27.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 0
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			\$229,908
Head of household			\$344,867
Married/RDP filing jointly or qualifying surviving spouse/RDP.			\$459,821
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	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 0
30 Enter the larger of the amount on line 29 or your standard deduction listed below:			
Single or married/RDP filing separately. See instructions			\$5,202
Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP			\$10,404
Transfer the amount on line 30 to Form 540, line 18.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 5202

2022 Passive Activity Loss Limitations

3801

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

Name(s) as shown on tax return VINAY ANIL GIDVIR	SSN, ITIN, FEIN, or CA corporation no. 702694509
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Part I 2022 Passive Activity Loss

See the instructions for Part IV and Part VI for federal Form 8582, Passive Activity Loss Limitations, before completing Part I.
Be sure to use California amounts.

Rental Real Estate Activities with Active Participation

1a Activities with net income from Part IV, column (a)	1a		00		
1b Activities with net loss from Part IV, column (b)	1b	()	00	
1c Prior year unallowed losses from Part IV, column (c)	1c	()	00	
1d Combine line 1a, line 1b, and line 1c	1d				00

All Other Passive Activities

2a Activities with net income from Part V, column (a)	2a		0	00	
2b Activities with net loss from Part V, column (b)	2b	(0)	00	
2c Prior year unallowed losses from Part V, column (c)	2c	(-5830)	00	
2d Combine line 2a, line 2b, and line 2c	2d			-5830	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			-5830	00

Part II Special Allowance for Rental Real Estate Activities 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				00
5 Enter \$150,000. If married/RDP filing a separate tax return, see instructions	5			00	
6 Enter federal modified adjusted gross income, but not less than zero. See instructions. If line 6 is greater than or equal to 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			00	
7 Subtract line 6 from line 5	7			00	
8 Multiply line 7 by 50% (.50). Do not enter more than \$25,000	8				00
9 Enter the smaller of line 4 or line 8	9			0	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 2022. 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			0	00

REV 03/10/23 PRO

Name as Shown on Return
VINAY ANIL GIDVIR

Social Security No.
702-69-4509

Line 1 – Wages, Salaries, Tips, Etc.

	(B) Subtractions	(C) 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		500
8 Paid Family Leave Insurance (PFL) benefits		
I confirm that the PFL amount above is accurate <input type="checkbox"/>		
9 Employer-provided adoption benefits income exclusions.		
10 In-Home Supportive Services (IHSS) supplementary payment		
11 Native American income (Form 3504)		
12 Clergy housing exclusion. This is the amount entered on W-2s as smallest of amount spent or fair rental value		
a Enter the amount spent on qual. housing expenses _____		
13 Excess moving reimbursements		
14 CA Employees and federal Independent Contractors income		
15 Employer-provided dependent care assistance exclusion		
16 Other (itemize):		
a _____		
b _____		
c _____		
d _____		
Total adjustments to wages, salaries, tips, etc. Enter here and on Schedule CA (540/540NR), line 1.		500

Line 4 – IRA, Pensions, and Annuities

IRA's	(B) Subtractions	(C) Additions
1 Other (itemize):		
a _____		
b _____		
c _____		
d _____		
Total adjustments to IRA distributions. Enter here and on Schedule CA (540/540NR), line 4		
Pensions and Annuities	(B) Subtractions	(C) 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 5.		

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)
16/25 BHAVANI PETH	SCH E	N/A	0	0	0

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 positive , 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 negative , 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
16/25 BHAVANI PETH, SOLAPUR, MAHARASHTRA, 413002, INDIA	NONPASSIVE	-10650	-10650	If the amount below is positive , 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 negative , 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) -10650	2(d)** -10650	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 positive , 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 negative , 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.