

# IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.  
▶ Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.

Submission Identification Number (SID) ▶

|                                      |  |
|--------------------------------------|--|
| Taxpayer's name<br>NANDESH ZUTSHI    | Social security number<br>745-02-9063          |
| Spouse's name<br>SHIVANI KAUL ZUTSHI | Spouse's social security number<br>735-04-3108 |

## 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 | 177,781. |
| 2 Total tax . . . . .   | 2 | 23,605.  |
| 3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099 . . . . . | 3 | 27,329.  |
| 4 Amount you want refunded to you . . . . .                               | 4 | 3,724.   |
| 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 

|   |   |   |   |   |
|---|---|---|---|---|
| 2 | 9 | 0 | 6 | 3 |
|---|---|---|---|---|

 as my signature on the income tax return (original or amended) I am now authorizing.

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 ▶ 04/16/23

### Spouse's PIN: check one box only

I authorize GLOBAL TAXES LLC to enter or generate my PIN 

|   |   |   |   |   |
|---|---|---|---|---|
| 4 | 3 | 1 | 0 | 8 |
|---|---|---|---|---|

 as my signature on the income tax return (original or amended) I am now authorizing.

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 ▶ 04/16/23

### 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 | 3 | 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 [ ] Single [X] 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 numbers, home address, and state/ZIP code.

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 with 6 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents. Lists dependents SHIVANSH and NILAKSH ZUTSHI.

Income section table with rows 1a through 1z. Total amount from Form(s) W-2, box 1 is 189,663.

Table for interest and dividends (rows 2a-3b, 4a-4b, 5a-5b, 6a-6b). Taxable interest is 301, ordinary dividends is 615.

Table for deductions and total income (rows 7-15). Total income is 177,781, adjusted gross income is 177,781, and taxable income is 151,881.

|                        |           |  |           |         |
|------------------------|-----------|--|-----------|---------|
| <b>Tax and Credits</b> | <b>16</b> | <b>Tax</b> (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____ | <b>16</b> | 24,606. |
|                        | <b>17</b> | Amount from Schedule 2, line 3   | <b>17</b> |         |
|                        | <b>18</b> | Add lines 16 and 17  | <b>18</b> | 24,606. |
|                        | <b>19</b> | Child tax credit or credit for other dependents from Schedule 8812   | <b>19</b> | 1,000.  |
|                        | <b>20</b> | Amount from Schedule 3, line 8   | <b>20</b> | 1.      |
|                        | <b>21</b> | Add lines 19 and 20  | <b>21</b> | 1,001.  |
|                        | <b>22</b> | Subtract line 21 from line 18. If zero or less, enter -0-  | <b>22</b> | 23,605. |
|                        | <b>23</b> | Other taxes, including self-employment tax, from Schedule 2, line 21   | <b>23</b> | 0.      |
|                        | <b>24</b> | Add lines 22 and 23. This is your <b>total tax</b>   | <b>24</b> | 23,605. |

|                 |           |   |            |         |
|-----------------|-----------|---|------------|---------|
| <b>Payments</b> | <b>25</b> | Federal income tax withheld from:   |            |         |
|                 | <b>a</b>  | Form(s) W-2   | <b>25a</b> | 27,329. |
|                 | <b>b</b>  | Form(s) 1099  | <b>25b</b> |         |
|                 | <b>c</b>  | Other forms (see instructions)  | <b>25c</b> |         |
|                 | <b>d</b>  | Add lines 25a through 25c   | <b>25d</b> | 27,329. |
|                 | <b>26</b> | 2022 estimated tax payments and amount applied from 2021 return                                 | <b>26</b>  |         |
|                 | <b>27</b> | Earned income credit (EIC)  | <b>27</b>  |         |
|                 | <b>28</b> | Additional child tax credit from Schedule 8812  | <b>28</b>  |         |
|                 | <b>29</b> | American opportunity credit from Form 8863, line 8  | <b>29</b>  |         |
|                 | <b>30</b> | Reserved for future use   | <b>30</b>  |         |
|                 | <b>31</b> | Amount from Schedule 3, line 15   | <b>31</b>  |         |
|                 | <b>32</b> | Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b> | <b>32</b>  |         |
|                 | <b>33</b> | Add lines 25d, 26, and 32. These are your <b>total payments</b>                                 | <b>33</b>  | 27,329. |

|                                      |            |   |                |   |
|--------------------------------------|------------|---|----------------|---|
| <b>Refund</b>                        | <b>34</b>  | If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>            | <b>34</b>      | 3,724.  |
|                                      | <b>35a</b> | Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/> | <b>35a</b>     | 3,724.  |
| Direct deposit?<br>See instructions. | <b>b</b>   | Routing number 3 2 2 2 7 1 6 2 7  | <b>c</b> Type: | <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings |
|                                      | <b>d</b>   | Account number 5 8 1 9 5 8 6 7 2  |                |   |
|                                      | <b>36</b>  | Amount of line 34 you want <b>applied to your 2023 estimated tax</b>  | <b>36</b>      |   |

|                       |           |   |           |  |
|-----------------------|-----------|---|-----------|--|
| <b>Amount You Owe</b> | <b>37</b> | Subtract line 33 from line 24. This is the <b>amount you owe</b> .<br>For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions | <b>37</b> |  |
|                       | <b>38</b> | Estimated tax penalty (see instructions)  | <b>38</b> |  |

**Third Party Designee** Do you want to allow another person to discuss this return with the IRS? See instructions  **Yes**. Complete below.  **No**

Designee's name \_\_\_\_\_ Phone no. \_\_\_\_\_ Personal identification number (PIN) \_\_\_\_\_

**Sign Here** 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<br>PROGRAM MANAGER | If the IRS sent you an Identity Protection PIN, enter it here (see inst.)         |
| Spouse's signature. If a joint return, <b>both</b> must sign. | Date                                   | Spouse's occupation<br>HOME MAKER  | If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) |
| Phone no. (707) 400-8018                                      | Email address NANDESH_ZUTSHI@OPTUM.COM |                                    |   |

**Paid Preparer Use Only**

|  |   |                    |                   |   |
|--|---|--------------------|-------------------|---|
| Preparer's name<br>SYAM PRIYA RAM SAGAR GUPTA TALLAM | Preparer's signature<br>SYAM PRIYA RAM SAGAR GUPTA TALLAM | Date<br>04/16/2023 | PTIN<br>P02082703 | Check if:<br><input type="checkbox"/> Self-employed |
| Firm's name<br>GLOBAL TAXES LLC                      | Phone no. (678) 965-9522                                  |                    |                   |   |
| Firm's address<br>245 ROONEY CT E BRUNSWICK NJ 08816 | Firm's EIN<br>84-3171965                                  |                    |                   |   |

**SCHEDULE 1  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

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

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
NANDESH & SHIVANI KAUL ZUTSHI

Your social security number  
745-02-9063

**Part I Additional Income**

|           |   |               |           |          |
|-----------|---|---------------|-----------|----------|
| <b>1</b>  | Taxable refunds, credits, or offsets of state and local income taxes . . . . .  |               | <b>1</b>  |          |
| <b>2a</b> | Alimony received . . . . .  |               | <b>2a</b> |          |
| <b>b</b>  | Date of original divorce or separation agreement (see instructions): _____  |               |           |          |
| <b>3</b>  | Business income or (loss). Attach Schedule C . . . . .  |               | <b>3</b>  |          |
| <b>4</b>  | Other gains or (losses). Attach Form 4797 . . . . .   |               | <b>4</b>  |          |
| <b>5</b>  | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .   |               | <b>5</b>  | -12,799. |
| <b>6</b>  | Farm income or (loss). Attach Schedule F . . . . .  |               | <b>6</b>  |          |
| <b>7</b>  | Unemployment compensation . . . . .   |               | <b>7</b>  |          |
| <b>8</b>  | Other income:   |               |           |          |
| <b>a</b>  | Net operating loss . . . . .  | <b>8a</b> ( ) |           |          |
| <b>b</b>  | Gambling . . . . .  | <b>8b</b>     |           |          |
| <b>c</b>  | Cancellation of debt . . . . .  | <b>8c</b>     |           |          |
| <b>d</b>  | Foreign earned income exclusion from Form 2555 . . . . .  | <b>8d</b> ( ) |           |          |
| <b>e</b>  | Income from Form 8853 . . . . .   | <b>8e</b>     |           |          |
| <b>f</b>  | Income from Form 8889 . . . . .   | <b>8f</b>     |           |          |
| <b>g</b>  | Alaska Permanent Fund dividends . . . . .   | <b>8g</b>     |           |          |
| <b>h</b>  | Jury duty pay . . . . .   | <b>8h</b>     |           |          |
| <b>i</b>  | Prizes and awards . . . . .   | <b>8i</b>     |           |          |
| <b>j</b>  | Activity not engaged in for profit income . . . . .   | <b>8j</b>     |           |          |
| <b>k</b>  | Stock options . . . . .   | <b>8k</b>     |           |          |
| <b>l</b>  | 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 . . . . . | <b>8l</b>     |           |          |
| <b>m</b>  | Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .   | <b>8m</b>     |           |          |
| <b>n</b>  | Section 951(a) inclusion (see instructions) . . . . .   | <b>8n</b>     |           |          |
| <b>o</b>  | Section 951A(a) inclusion (see instructions) . . . . .  | <b>8o</b>     |           |          |
| <b>p</b>  | Section 461(l) excess business loss adjustment . . . . .  | <b>8p</b>     |           |          |
| <b>q</b>  | Taxable distributions from an ABLE account (see instructions) . . . . .   | <b>8q</b>     |           |          |
| <b>r</b>  | Scholarship and fellowship grants not reported on Form W-2 . . . . .  | <b>8r</b>     |           |          |
| <b>s</b>  | Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . .  | <b>8s</b> ( ) |           |          |
| <b>t</b>  | Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . .                                   | <b>8t</b>     |           |          |
| <b>u</b>  | Wages earned while incarcerated . . . . .   | <b>8u</b>     |           |          |
| <b>z</b>  | Other income. List type and amount: _____   | <b>8z</b>     |           |          |
| <b>9</b>  | Total other income. Add lines 8a through 8z . . . . .   |               | <b>9</b>  |          |
| <b>10</b> | Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8   |               | <b>10</b> | -12,799. |

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

Schedule 1 (Form 1040) 2022

**Part II Adjustments to Income**

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

**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](http://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  
NANDESH & SHIVANI KAUL ZUTSHI

Your social security number  
745-02-9063

**Part I Nonrefundable Credits**

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

(continued on page 2)

**Part II Other Payments and Refundable Credits**

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

**SCHEDULE D  
(Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

**2022**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/ScheduleD](http://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.

Attachment  
Sequence No. **12**

Name(s) shown on return

NANDESH & SHIVANI KAUL ZUTSHI

Your social security number

745-02-9063

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)<br>Proceeds<br>(sales price) | (e)<br>Cost<br>(or other basis) | (g)<br>Adjustments<br>to gain or loss from<br>Form(s) 8949, Part I,<br>line 2, column (g) | (h) Gain or (loss)<br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g) |
|--|----------------------------------|---------------------------------|---|---|
| <b>1a</b> 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 . |                                  |                                 |   |   |
| <b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .   | 175.                             | 163.                            |   | 12.   |
| <b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .  |                                  |                                 |   |   |
| <b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .  |                                  |                                 |   |   |
| <b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .  |                                  |                                 |   | <b>4</b>  |
| <b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .   |                                  |                                 |   | <b>5</b>  |
| <b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .  |                                  |                                 |   | <b>6</b> ( )  |
| <b>7 Net short-term capital gain or (loss).</b> 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 . . . . .  |                                  |                                 |   | <b>7</b> 12.  |

**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)<br>Proceeds<br>(sales price) | (e)<br>Cost<br>(or other basis) | (g)<br>Adjustments<br>to gain or loss from<br>Form(s) 8949, Part II,<br>line 2, column (g) | (h) Gain or (loss)<br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g) |
|---|----------------------------------|---------------------------------|--|---|
| <b>8a</b> 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 . |                                  |                                 |  |   |
| <b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .  | 2.                               | 13.                             |  | -11.  |
| <b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .   |                                  |                                 |  |   |
| <b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .  |                                  |                                 |  |   |
| <b>11</b> 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 . . . . .  |                                  |                                 |  | <b>11</b>   |
| <b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .  |                                  |                                 |  | <b>12</b>   |
| <b>13</b> Capital gain distributions. See the instructions . . . . .  |                                  |                                 |  | <b>13</b>   |
| <b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .  |                                  |                                 |  | <b>14</b> ( )   |
| <b>15 Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on the back . . . . .   |                                  |                                 |  | <b>15</b> -11.  |



**Part III Summary**

|   |               |    |
|---|---------------|----|
| <p><b>16</b> Combine lines 7 and 15 and enter the result . . . . .</p> <ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul> | <b>16</b>     | 1. |
| <p><b>17</b> Are lines 15 and 16 <b>both</b> gains?</p> <p><input type="checkbox"/> <b>Yes.</b> Go to line 18.</p> <p><input checked="" type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p>   |               |    |
| <p><b>18</b> If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . .</p>   | <b>18</b>     |    |
| <p><b>19</b> If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . .</p>   | <b>19</b>     |    |
| <p><b>20</b> Are lines 18 and 19 both zero or blank and you are not filing Form 4952?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <b>Don't</b> complete lines 21 and 22 below.</p> <p><input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.</p>   |               |    |
| <p><b>21</b> If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:</p> <ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul> <p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>   | <b>21</b> ( ) |    |
| <p><b>22</b> Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?</p> <p><input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.</p> <p><input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>  |               |    |

**Sales and Other Dispositions of Capital Assets**

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form8949](http://www.irs.gov/Form8949) for instructions and the latest information.  
File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return

NANDESH & SHIVANI KAUL ZUTSHI

Social security number or taxpayer identification number

745-02-9063

Before you check Box A, B, or C 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 I Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

**Note:** You may aggregate all short-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 1a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box A, B, or C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-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.

- (A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (B)** Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (C)** Short-term transactions not reported to you on Form 1099-B

| 1                | (a)<br>Description of property<br>(Example: 100 sh. XYZ Co.)   | (b)<br>Date acquired<br>(Mo., day, yr.) | (c)<br>Date sold or<br>disposed of<br>(Mo., day, yr.) | (d)<br>Proceeds<br>(sales price)<br>(see instructions) | (e)<br>Cost or other basis<br>See the <b>Note</b> below<br>and see <i>Column (e)</i><br>in the separate<br>instructions. | Adjustment, if any, to gain or loss<br>If you enter an amount in column (g),<br>enter a code in column (f).<br><b>See the separate instructions.</b> |                                | (h)<br><b>Gain or (loss)</b><br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g). |
|------------------|--|---|---|--|--|--|--------------------------------|--|
|                  |  |   |   |  |  | (f)<br>Code(s) from<br>instructions  | (g)<br>Amount of<br>adjustment |  |
|                  | FIDELITY BROKERAGE SERVICES LLC  | 01/01/22                                | 12/31/22  | 175.   | 163.   |  |                                | 12.  |
|                  |  |   |   |  |  |  |                                |  |
|                  |  |   |   |  |  |  |                                |  |
|                  |  |   |   |  |  |  |                                |  |
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|                  |  |   |   |  |  |  |                                |  |
|                  |  |   |   |  |  |  |                                |  |
|                  |  |   |   |  |  |  |                                |  |
|                  |  |   |   |  |  |  |                                |  |
| <b>2 Totals.</b> | Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked). |   |   | 175.   | 163.   |  |                                | 12.  |

**Note:** If you checked Box A 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.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side  
 NANDESH & SHIVANI KAUL ZUTSHI

Social security number or taxpayer identification number  
 745-02-9063

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)<br>Description of property<br>(Example: 100 sh. XYZ Co.)   | (b)<br>Date acquired<br>(Mo., day, yr.) | (c)<br>Date sold or disposed of<br>(Mo., day, yr.) | (d)<br>Proceeds<br>(sales price)<br>(see instructions) | (e)<br>Cost or other basis<br>See the <b>Note</b> below<br>and see <i>Column (e)</i><br>in the separate<br>instructions. | Adjustment, if any, to gain or loss<br>If you enter an amount in column (g),<br>enter a code in column (f).<br><b>See the separate instructions.</b> |                                | (h)<br><b>Gain or (loss)</b><br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g). |
|------------------|--|---|--|--|--|--|--------------------------------|--|
|                  |  |   |  |  |  | (f)<br>Code(s) from<br>instructions  | (g)<br>Amount of<br>adjustment |  |
|                  | FIDELITY BROKERAGE SERVICES LLC  | 01/01/22                                | 12/31/22   | 2.   | 13.  |  |                                | -11.   |
|                  |  |   |  |  |  |  |                                |  |
|                  |  |   |  |  |  |  |                                |  |
|                  |  |   |  |  |  |  |                                |  |
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|                  |  |   |  |  |  |  |                                |  |
|                  |  |   |  |  |  |  |                                |  |
|                  |  |   |  |  |  |  |                                |  |
| <b>2 Totals.</b> | Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked) . . . |   |  | 2.   | 13.  |  |                                | -11.   |

**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)**

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

Name(s) shown on return

NADESH & SHIVANI KAUL ZUTSHI

Your social security number

745-02-9063

**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** A 505 SATISAR APARTMENT SECTOR 7, PLOT 6 DWARKA, NEW DELHI IN 110075

**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                 |                          |
| <b>A</b> 3                            |  | 365              |   | 0                 | <input type="checkbox"/> |
| <b>B</b>                              |  |                  |   |                   | <input type="checkbox"/> |
| <b>C</b>                              |  |                  |   |                   | <input type="checkbox"/> |

**Type of Property:**

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

| Income:   | Properties:           |   |   |
|---|-----------------------|---|---|
|   | A                     | B | C |
| <b>3</b> Rents received . . . . .   | <b>3</b> 682.         |   |   |
| <b>4</b> Royalties received . . . . .   | <b>4</b>              |   |   |
| <b>Expenses:</b>  |                       |   |   |
| <b>5</b> Advertising . . . . .  | <b>5</b>              |   |   |
| <b>6</b> Auto and travel (see instructions) . . . . .   | <b>6</b>              |   |   |
| <b>7</b> Cleaning and maintenance . . . . .   | <b>7</b> 2,754.       |   |   |
| <b>8</b> Commissions . . . . .  | <b>8</b>              |   |   |
| <b>9</b> Insurance . . . . .  | <b>9</b>              |   |   |
| <b>10</b> Legal and other professional fees . . . . .   | <b>10</b>             |   |   |
| <b>11</b> Management fees . . . . .   | <b>11</b> 2,696.      |   |   |
| <b>12</b> Mortgage interest paid to banks, etc. (see instructions)  | <b>12</b>             |   |   |
| <b>13</b> Other interest . . . . .  | <b>13</b>             |   |   |
| <b>14</b> Repairs . . . . .   | <b>14</b> 2,969.      |   |   |
| <b>15</b> Supplies . . . . .  | <b>15</b> 2,396.      |   |   |
| <b>16</b> Taxes . . . . .   | <b>16</b>             |   |   |
| <b>17</b> Utilities . . . . .   | <b>17</b> 2,666.      |   |   |
| <b>18</b> Depreciation expense or depletion . . . . .   | <b>18</b>             |   |   |
| <b>19</b> Other (list) _____  | <b>19</b>             |   |   |
| <b>20</b> Total expenses. Add lines 5 through 19 . . . . .  | <b>20</b> 13,481.     |   |   |
| <b>21</b> Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b> . . . . .  | <b>21</b> -12,799.    |   |   |
| <b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .   | <b>22</b> ( 12,799. ) |   |   |
| <b>23a</b> Total of all amounts reported on line 3 for all rental properties . . . . .  | <b>23a</b> 682.       |   |   |
| <b>b</b> Total of all amounts reported on line 4 for all royalty properties . . . . .   | <b>23b</b>            |   |   |
| <b>c</b> Total of all amounts reported on line 12 for all properties . . . . .  | <b>23c</b>            |   |   |
| <b>d</b> Total of all amounts reported on line 18 for all properties . . . . .  | <b>23d</b>            |   |   |
| <b>e</b> Total of all amounts reported on line 20 for all properties . . . . .  | <b>23e</b> 13,481.    |   |   |
| <b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .  | <b>24</b>             |   |   |
| <b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .  | <b>25</b> ( 12,799. ) |   |   |
| <b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 . . . . . | <b>26</b> -12,799.    |   |   |

For Paperwork Reduction Act Notice, see the separate instructions.

NPA -12,799.

Schedule E (Form 1040) 2022

**SCHEDULE 8812  
(Form 1040)**

**Credits for Qualifying Children  
and Other Dependents**

OMB No. 1545-0074

**2022**

Attachment  
Sequence No. **47**

Department of the Treasury  
Internal Revenue Service

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

Go to [www.irs.gov/Schedule8812](http://www.irs.gov/Schedule8812) for instructions and the latest information.

Name(s) shown on return

Your social security number

NANDESH & SHIVANI KAUL ZUTSHI

745-02-9063

**Part I Child Tax Credit and Credit for Other Dependents**

|  |   |           |          |          |
|--|---|-----------|----------|----------|
| <b>1</b>   | Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR . . . . .  |           | <b>1</b> | 177,781. |
| <b>2a</b>  | Enter income from Puerto Rico that you excluded . . . . .   | <b>2a</b> |          |          |
| <b>b</b>   | Enter the amounts from lines 45 and 50 of your Form 2555 . . . . .  | <b>2b</b> | 0.       |          |
| <b>c</b>   | Enter the amount from line 15 of your Form 4563 . . . . .   | <b>2c</b> |          |          |
| <b>d</b>   | Add lines 2a through 2c . . . . .   | <b>2d</b> | 0.       |          |
| <b>3</b>   | Add lines 1 and 2d . . . . .  | <b>3</b>  | 177,781. |          |
| <b>4</b>   | Number of qualifying children under age 17 with the required social security number . . . . .   | <b>4</b>  | 0        |          |
| <b>5</b>   | Multiply line 4 by \$2,000 . . . . .  | <b>5</b>  |          |          |
| <b>6</b>   | Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number . . . . .   | <b>6</b>  | 2        |          |
| <b>Caution:</b> Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.                |   |           |          |          |
| <b>7</b>   | Multiply line 6 by \$500 . . . . .  | <b>7</b>  | 1,000.   |          |
| <b>8</b>   | Add lines 5 and 7 . . . . .   | <b>8</b>  | 1,000.   |          |
| <b>9</b>   | Enter the amount shown below for your filing status.<br>• Married filing jointly—\$400,000 }<br>• All other filing statuses—\$200,000 }   | <b>9</b>  | 400,000. |          |
| <b>10</b>  | Subtract line 9 from line 3.<br>• If zero or less, enter -0-.<br>• If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc. } | <b>10</b> | 0.       |          |
| <b>11</b>  | Multiply line 10 by 5% (0.05) . . . . .   | <b>11</b> | 0.       |          |
| <b>12</b>  | Is the amount on line 8 more than the amount on line 11? . . . . .  | <b>12</b> | 1,000.   |          |
| <input type="checkbox"/> <b>No. STOP.</b> You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. |   |           |          |          |
| <input checked="" type="checkbox"/> <b>Yes.</b> Subtract line 11 from line 8. Enter the result.  |   |           |          |          |
| <b>13</b>  | Enter the amount from the <b>Credit Limit Worksheet A</b> . . . . .   | <b>13</b> | 24,605.  |          |
| <b>14</b>  | Enter the smaller of line 12 or 13. <b>This is your child tax credit and credit for other dependents</b> . . . . .  | <b>14</b> | 1,000.   |          |

**Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.**

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

**Part II-A Additional Child Tax Credit for All Filers**

**Caution:** If you file Form 2555, you cannot claim the additional child tax credit.

|            |  |            |    |
|------------|--|------------|----|
| <b>15</b>  | Check this box if you <b>do not</b> want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . . . <input type="checkbox"/>   |            |    |
| <b>16a</b> | Subtract line 14 from line 12. If zero, <b>stop here</b> ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . . .   | <b>16a</b> | 0. |
| <b>b</b>   | Number of qualifying children under 17 with the required social security number: _____ x \$1,500.<br>Enter the result. If zero, <b>stop here</b> ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . . .  | <b>16b</b> |    |
|            | <b>TIP:</b> The number of children you use for this line is the same as the number of children you used for line 4.  |            |    |
| <b>17</b>  | Enter the <b>smaller</b> of line 16a or line 16b . . . . .   | <b>17</b>  |    |
| <b>18a</b> | Earned income (see instructions) . . . . .   | <b>18a</b> |    |
| <b>b</b>   | Nontaxable combat pay (see instructions) . . . . .   | <b>18b</b> |    |
| <b>19</b>  | Is the amount on line 18a more than \$2,500?<br><input type="checkbox"/> <b>No.</b> Leave line 19 blank and enter -0- on line 20.<br><input type="checkbox"/> <b>Yes.</b> Subtract \$2,500 from the amount on line 18a. Enter the result . . . . .   | <b>19</b>  |    |
| <b>20</b>  | Multiply the amount on line 19 by 15% (0.15) and enter the result . . . . .<br><b>Next.</b> On line 16b, is the amount \$4,500 or more?<br><input type="checkbox"/> <b>No.</b> If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the <b>smaller</b> of line 17 or line 20 on line 27.<br><input type="checkbox"/> <b>Yes.</b> If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21. | <b>20</b>  |    |

**Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico**

|           |   |           |  |
|-----------|---|-----------|--|
| <b>21</b> | Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions. . . . . |           |  |
| <b>22</b> | Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13 . . . . .  | <b>22</b> |  |
| <b>23</b> | Add lines 21 and 22 . . . . .   | <b>23</b> |  |
| <b>24</b> | <b>1040 and 1040-SR filers:</b> Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. }<br><b>1040-NR filers:</b> Enter the amount from Schedule 3 (Form 1040), line 11. }  | <b>24</b> |  |
| <b>25</b> | Subtract line 24 from line 23. If zero or less, enter -0- . . . . .   | <b>25</b> |  |
| <b>26</b> | Enter the <b>larger</b> of line 20 or line 25 . . . . .<br><b>Next,</b> enter the <b>smaller</b> of line 17 or line 26 on line 27.  | <b>26</b> |  |

**Part II-C Additional Child Tax Credit**

|           |  |  |  |
|-----------|--|--|--|
| <b>27</b> | This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28 . . . . . |  |  |
|-----------|--|--|--|

**Health Savings Accounts (HSAs)**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form8889](http://www.irs.gov/Form8889) for instructions and the latest information.

**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.  
745-02-9063

NANDESH ZUTSHI

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

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

|           |  |   |
|-----------|--|---|
| <b>1</b>  | Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2022. See instructions . . . . .   | <input type="checkbox"/> Self-only <input checked="" type="checkbox"/> Family |
| <b>2</b>  | 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. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions . . . . .                        | <b>2</b> 0.   |
| <b>3</b>  | If you were under age 55 at the end of 2022 and, on the first day of <b>every</b> month during 2022, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,650 (\$7,300 for family coverage). <b>All others</b> , see the instructions for the amount to enter . . . . . | <b>3</b> 7,300.   |
| <b>4</b>  | 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 . . . . .                                       | <b>4</b> 0.   |
| <b>5</b>  | Subtract line 4 from line 3. If zero or less, enter -0- . . . . .  | <b>5</b> 7,300.   |
| <b>6</b>  | Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2022, see the instructions for the amount to enter . . . . .   | <b>6</b> 7,300.   |
| <b>7</b>  | 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 . . . . .   | <b>7</b>  |
| <b>8</b>  | Add lines 6 and 7 . . . . .  | <b>8</b> 7,300.   |
| <b>9</b>  | Employer contributions made to your HSAs for 2022 . . . . .  | <b>9</b> 1,030.   |
| <b>10</b> | Qualified HSA funding distributions . . . . .  | <b>10</b>   |
| <b>11</b> | Add lines 9 and 10 . . . . .   | <b>11</b> 1,030.  |
| <b>12</b> | Subtract line 11 from line 8. If zero or less, enter -0- . . . . .   | <b>12</b> 6,270.  |
| <b>13</b> | <b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 <b>Caution:</b> If line 2 is more than line 13, you may have to pay an additional tax. See instructions.  | <b>13</b> 0.  |

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

|            |  |                 |
|------------|--|-----------------|
| <b>14a</b> | Total distributions you received in 2022 from all HSAs (see instructions) . . . . .  | <b>14a</b> 205. |
| <b>b</b>   | Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions . . . . . | <b>14b</b>      |
| <b>c</b>   | Subtract line 14b from line 14a . . . . .  | <b>14c</b> 205. |
| <b>15</b>  | Qualified medical expenses paid using HSA distributions (see instructions) . . . . .   | <b>15</b> 205.  |
| <b>16</b>  | <b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f . . . . .  | <b>16</b> 0.    |
| <b>17a</b> | If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here . . . . . <input type="checkbox"/>  |                 |
| <b>b</b>   | <b>Additional 20% tax</b> (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c . . . . .                  | <b>17b</b>      |

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

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

**Paid Preparer's Due Diligence Checklist**  
*Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),  
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and  
Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status*  
**To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.  
Go to [www.irs.gov/Form8867](http://www.irs.gov/Form8867) for instructions and the latest information.**

OMB No. 1545-0074

For tax year  
20 \_\_\_\_\_

Attachment  
Sequence No. **70**

|   |  |   |
|---|--|---|
| Taxpayer name(s) shown on return<br>NANDESH & SHIVANI KAUL ZUTSHI |  | Taxpayer identification number<br>745-02-9063   |
| Preparer's name<br>SYAM PRIYA RAM SAGAR GUPTA TALLAM              |  | Preparer tax identification number<br>P02082703 |

**Part I Due Diligence Requirements**

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply).  EIC  CTC/ACTC/ODC  AOTC  HOH

|   | Yes                                 | No                                  | N/A                      |
|---|-------------------------------------|-------------------------------------|--------------------------|
| <b>1</b> Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? (See instructions if relying on prior year earned income.) . . . . .  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                          |
| <b>2</b> If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? . . . . .   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |
| <b>3</b> Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.<br>• Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.<br>• Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s) . . . . .   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                          |
| <b>4</b> Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) . . . . .   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |                          |
| <b>a</b> Did you make reasonable inquiries to determine the correct, complete, and consistent information? . . . . .  | <input type="checkbox"/>            | <input type="checkbox"/>            |                          |
| <b>b</b> Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) . . . . .  | <input type="checkbox"/>            | <input type="checkbox"/>            |                          |
| <b>5</b> Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s) . . . . .<br>List those documents provided by the taxpayer, if any, that you relied on:<br>_____<br>_____<br>_____ | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                          |
| <b>6</b> Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit? . . . . .   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                          |
| <b>7</b> Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? . . . . .<br><b>(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)</b>  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |
| <b>a</b> Did you complete the required recertification Form 8862? . . . . .   | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/> |
| <b>8</b> If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)? . . . . .   | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/> |



**Part II Due Diligence Questions for Returns Claiming EIC** (If the return does not claim EIC, go to Part III.)

|   | Yes                      | No                       | N/A                      |
|---|--------------------------|--------------------------|--------------------------|
| <b>9a</b> Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? <b>(If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)</b> . . . . . | <input type="checkbox"/> | <input type="checkbox"/> |                          |
| <b>b</b> Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year? . . . . .   | <input type="checkbox"/> | <input type="checkbox"/> |                          |
| <b>c</b> Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)? . . . . .  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

**Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC** (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

|   | Yes                                 | No                       | N/A                      |
|---|-------------------------------------|--------------------------|--------------------------|
| <b>10</b> Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States? . . . . .  | <input checked="" type="checkbox"/> | <input type="checkbox"/> |                          |
| <b>11</b> Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child? . . . . . | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>12</b> Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return? . . . . .   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

**Part IV Due Diligence Questions for Returns Claiming AOTC** (If the return does not claim AOTC, go to Part V.)

|  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| <b>13</b> Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC? . . . . . | <input type="checkbox"/> | <input type="checkbox"/> |

**Part V Due Diligence Questions for Claiming HOH** (If the return does not claim HOH filing status, go to Part VI.)

|  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| <b>14</b> Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person? . . . . . | <input type="checkbox"/> | <input type="checkbox"/> |

**Part VI Eligibility Certification**

**You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:**

- A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- C. Submit Form 8867 in the manner required; **and**
- D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
  - 1. A copy of this Form 8867.
  - 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
  - 3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
  - 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
  - 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

**If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).**

|   | Yes                                 | No                       |
|---|-------------------------------------|--------------------------|
| <b>15</b> Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete? . . . . . | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

TAXABLE YEAR

FORM

2022

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 NANDESH ZUTSHI, SHIVANI KAUL ZUTSHI, 745-02-9063, and 735-04-3108.

Part I Tax Return Information (whole dollars only)

Table with 2 columns: Line number and Amount. Lines 1, 2, and 3 with amounts 67175 and 312.

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.

Taxpayer's PIN: check one box only

- Checkboxes for PIN authorization: 'I authorize GLOBAL TAXES LLC to enter my PIN' (checked) and 'I will enter my PIN as my signature...'.

Your signature Date

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

- Checkboxes for PIN authorization: 'I authorize GLOBAL TAXES LLC to enter my PIN' (checked) and '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 Electronic Filer Identification Number (EFIN)/PIN.

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

Table with 11 cells containing the PIN: 2, 2, 2, 4, 9, 6, 3, 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.

ERO's signature Date 04/16/2023

California Nonresident or Part-Year Resident Income Tax Return

2022

540NR

APE

ATTACH FEDERAL RETURN

745-02-9063 ZUTS 735-04-3108
NANDESH ZUTSHI
SHIVANIKAUL ZUTSHI

22

784 CREEKWATER TER APT 302
LAKE MARY FL 32746

10-08-1982 04-28-1985

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.

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. If you checked the box on line 6, see instructions.
8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2.
9 Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions.
10 Dependents: Do not include yourself or your spouse/RDP.

Exemptions

Table with 3 columns: Dependent 1, Dependent 2, Dependent 3. Rows include First Name, Last Name, SSN, and Relationship to you.

Total dependent exemptions 2 X \$433 = 866

Your name:  Your SSN or ITIN:

**11 Exemption amount:** Add line 7 through line 10 .....  **11 \$**

**Total Taxable Income**

**12** Total California wages from your federal Form(s) W-2, box 16 .....  **12**

**13** Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 .....  **13**

**14** California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B .....  **14**

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

**16** California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C .....  **16**

**17** Adjusted gross income from all sources. Combine line 15 and line 16. ....  **17**

**18** Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR), Part III, line 30; **OR** Your California **standard deduction**. See instructions .....  **18**

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

**CA Taxable Income**

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

FTB 3800   FTB 3803 ..... **31**

**32** CA adjusted gross income from Schedule CA (540NR), Part IV, line 1. ....  **32**

**35** CA Taxable Income from Schedule CA (540NR), Part IV, line 5. ....  **35**

**36** CA Tax Rate. Divide line 31 by line 19. ....  **36**

**37** CA Tax Before Exemption Credits. Multiply line 35 by line 36. ....  **37**

**38** CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000. ....  **38**

**39** CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$229,908, see instructions .....  **39**

**40** CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-...  **40**

**41** Tax. See instructions. Check the box if from:   Schedule G-1   FTB 5870A ..... **41**

**42** Add line 40 and line 41 .....  **42**

**Special Credits**

**50** Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506. ....  **50**

**51** Credit for joint custody head of household. See instructions .....  **51**

**52** Credit for dependent parent. See instructions. ....  **52**

**53** Credit for senior head of household. See instructions. ....  **53**

**54** Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions .....  **54**

**55** Credit amount. See instructions .....  **55**

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Your name:  Your SSN or ITIN:

**Special Credits continued**

58 Enter credit name  code  and amount... ● 58  .00

59 Enter credit name  code  and amount... ● 59  .00

60 To claim more than two credits. See instructions. . . . . ● 60  .00

61 Nonrefundable Renter's Credit. See instructions . . . . . ● 61  .00

62 Add line 50 and line 55 through 61. These are your total credits . . . . . ● 62  .00

63 Subtract line 62 from line 42. If less than zero, enter -0- . . . . . ● 63  .00

**Other Taxes**

71 Alternative Minimum Tax. Attach Schedule P (540NR). . . . . ● 71  .00

72 Mental Health Services Tax. See instructions . . . . . ● 72  .00

73 Other taxes and credit recapture. See instructions . . . . . ● 73  .00

74 Add line 63, line 71, line 72, and line 73. This is your total tax. . . . . ● 74  .00

**Payments**

81 California income tax withheld. See instructions . . . . . ● 81  .00

82 2022 CA estimated tax and other payments. See instructions . . . . . ● 82  .00

83 Withholding (Form 592-B and/or Form 593). See instructions. . . . . ● 83  .00

84 Excess SDI (or VPD) withheld. See instructions . . . . . ● 84  .00

85 Earned Income Tax Credit (EITC). See instructions . . . . . ● 85  .00

86 Young Child Tax Credit (YCTC). See instructions . . . . . ● 86  .00

87 Foster Youth Tax Credit (FYTC). See instructions . . . . . ● 87  .00

88 Add line 81 through line 87. These are your total payments. See instructions . . . . . ● 88  .00

**ISR Penalty**

91 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 . . . . . ● 91  .00

**Overpaid Tax/Tax Due**

92 Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91,  
subtract line 91 from line 88. . . . . ● 92  .00

93 Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88,  
subtract line 88 from line 91. . . . . ● 93  .00

101 Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92. . . . . ● 101  .00

102 Amount of line 101 you want applied to your 2023 estimated tax . . . . . ● 102  .00

103 Overpaid tax available this year. Subtract line 102 from line 101 . . . . . ● 103  .00

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Your name:  Your SSN or ITIN:

**104** Tax due. If line 92 is less than line 74, subtract line 92 from line 74  **104**  .00

| Contributions |  | Code                                 | Amount                   |
|---------------|--|--------------------------------------|--------------------------|
|               | California Seniors Special Fund. See instructions . . . . .                                    | <input checked="" type="radio"/> 400 | <input type="text"/> .00 |
|               | Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund . . . . .             | <input checked="" type="radio"/> 401 | <input type="text"/> .00 |
|               | Rare and Endangered Species Preservation Voluntary Tax Contribution Program . . . . .          | <input checked="" type="radio"/> 403 | <input type="text"/> .00 |
|               | California Breast Cancer Research Voluntary Tax Contribution Fund. . . . .                     | <input checked="" type="radio"/> 405 | <input type="text"/> .00 |
|               | California Firefighters' Memorial Voluntary Tax Contribution Fund . . . . .                    | <input checked="" type="radio"/> 406 | <input type="text"/> .00 |
|               | Emergency Food for Families Voluntary Tax Contribution Fund . . . . .                          | <input checked="" type="radio"/> 407 | <input type="text"/> .00 |
|               | California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund. . . . .          | <input checked="" type="radio"/> 408 | <input type="text"/> .00 |
|               | California Sea Otter Voluntary Tax Contribution Fund . . . . .                                 | <input checked="" type="radio"/> 410 | <input type="text"/> .00 |
|               | California Cancer Research Voluntary Tax Contribution Fund . . . . .                           | <input checked="" type="radio"/> 413 | <input type="text"/> .00 |
|               | School Supplies for Homeless Children Voluntary Tax Contribution Fund . . . . .                | <input checked="" type="radio"/> 422 | <input type="text"/> .00 |
|               | State Parks Protection Fund/Parks Pass Purchase . . . . .                                      | <input checked="" type="radio"/> 423 | <input type="text"/> .00 |
|               | Protect Our Coast and Oceans Voluntary Tax Contribution Fund. . . . .                          | <input checked="" type="radio"/> 424 | <input type="text"/> .00 |
|               | Keep Arts in Schools Voluntary Tax Contribution Fund . . . . .                                 | <input checked="" type="radio"/> 425 | <input type="text"/> .00 |
|               | Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund . . . . .        | <input checked="" type="radio"/> 431 | <input type="text"/> .00 |
|               | California Senior Citizen Advocacy Voluntary Tax Contribution Fund . . . . .                   | <input checked="" type="radio"/> 438 | <input type="text"/> .00 |
|               | Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund. . . . .             | <input checked="" type="radio"/> 439 | <input type="text"/> .00 |
|               | Rape Kit Backlog Voluntary Tax Contribution Fund . . . . .                                     | <input checked="" type="radio"/> 440 | <input type="text"/> .00 |
|               | Suicide Prevention Voluntary Tax Contribution Fund . . . . .                                   | <input checked="" type="radio"/> 444 | <input type="text"/> .00 |
|               | Mental Health Crisis Prevention Voluntary Tax Contribution Fund. . . . .                       | <input checked="" type="radio"/> 445 | <input type="text"/> .00 |
|               | California Community and Neighborhood Tree Voluntary Tax Contribution Fund . . . . .           | <input checked="" type="radio"/> 446 | <input type="text"/> .00 |
|               | <b>120</b> Add amounts in code 400 through code 446. This is your total contribution . . . . . | <input checked="" type="radio"/> 120 | <input type="text"/> .00 |

**Amount You Owe** **121 AMOUNT YOU OWE.** Add line 93, line 104, and line 120. See instructions. **Do not send cash.**  
 Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001.**  **121**  .00  
 Pay Online – Go to **ftb.ca.gov/pay** for more information.

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Your name:  Your SSN or ITIN:

**Interest and Penalties**  
122 Interest, late return penalties, and late payment penalties. . . . . 122  .00  
123 Underpayment of estimated tax.  
Check the box:  FTB 5805 attached  FTB 5805F attached . . . . .  123  .00  
124 Total amount due. See instructions. Enclose, but **do not** staple, any payment . . . . . 124  .00

**125 REFUND OR NO AMOUNT DUE.** Subtract line 120 from line 103. See instructions.  
Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001**. . . . .  125  .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 125) is authorized for direct deposit into the account shown below:

Routing number  Type  Account number  126 Direct deposit amount  
  Checking   .00  
 Savings

The remaining amount of my refund (line 125) is authorized for direct deposit into the account shown below:

Routing number  Type  Account number  127 Direct deposit amount  
  Checking   .00  
 Savings

**Voter Info.** For voter registration information, check the box and go to [sos.ca.gov/elections](https://sos.ca.gov/elections). See instructions . . . . .

**IMPORTANT:** Attach a copy of your complete federal return.  
Our privacy notice can be found in annual tax booklets or online. Go to [ftb.ca.gov/privacy](https://ftb.ca.gov/privacy) to learn about our privacy policy statement, or go to [ftb.ca.gov/forms](https://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)

**Sign Here**  
 Your email address. Enter only one email address.   
 Preferred phone number

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

It is unlawful to forge a spouse's/RDP's signature.  
Firm's name (or yours, if self-employed)   PTIN

Joint tax return? See instructions.  
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

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California Adjustments — Nonresidents or Part-Year Residents

2022

CA (540NR)

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

Table with 2 columns: Name(s) as shown on tax return (NANDESH & SHIVANI KAUL ZUTSHI) and SSN or ITIN (745029063)

Part I Residency Information. Complete all lines that apply to you and your spouse/RDP for taxable year 2022.

During 2022:

- 1 My California (CA) Residency (Check one)
a Myself: [X] Nonresident [ ] Part-Year Resident [ ] Resident
b Spouse: [X] Nonresident [ ] Part-Year Resident [ ] Resident

Table for residency information with columns for Yourself and Spouse/RDP, and rows for domicile, military, CA residency changes, days in CA, and home ownership.

Part II Income Adjustment Schedule

Main table for income adjustment with columns A (Federal Amounts), B (Subtractions), C (Additions), D (Total Amounts Using CA Law), and E (CA Amounts). Rows include total federal income, household employee wages, tip income, Medicaid waiver, dependent care, adoption benefits, wages, other earned income, nontaxable combat pay, taxable interest, dividends, IRA distributions, pensions, social security, and capital gain.

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|   |   | A   | B   | C  | D   | E   |
|---|---|---|---|--|---|---|
| <b>Section B — Additional Income</b><br>from federal Schedule 1 (Form 1040) |   | <b>Federal Amounts</b><br>(taxable amounts from<br>your federal tax return) | <b>Subtractions</b><br>See instructions<br>(difference between<br>CA & federal law) | <b>Additions</b><br>See instructions<br>(difference between<br>CA & federal law) | <b>Total Amounts<br/>Using CA Law<br/>As If You Were a<br/>CA Resident</b><br>(subtract col. B from<br>col. A; add col. C<br>to the result) | <b>CA Amounts</b><br>(income earned or<br>received as a CA<br>resident and income<br>earned or received<br>from CA sources<br>as a nonresident) |
| <b>1</b>  | Taxable refunds, credits, or offsets of state and local income taxes. . . . .   | <input type="radio"/>   | <input type="radio"/>   |  |   |   |
| <b>2 a</b>  | Alimony received. See instructions. . . . .   | <input type="radio"/>   |   | <input type="radio"/>  | <input type="radio"/>   | <input type="radio"/>   |
| <b>3</b>  | Business income or (loss). See instructions. . . . .  | <input type="radio"/>   | <input type="radio"/>   | <input type="radio"/>  | <input type="radio"/>   | <input type="radio"/>   |
| <b>4</b>  | Other gains or (losses) . . . . .   | <input type="radio"/>   | <input type="radio"/>   | <input type="radio"/>  | <input type="radio"/>   | <input type="radio"/>   |
| <b>5</b>  | Rental real estate, royalties, partnerships, S corporations, trusts, etc . . . . .  | <input type="radio"/> -12799  | <input type="radio"/>   | <input type="radio"/>  | <input type="radio"/> -12799  | <input type="radio"/>   |
| <b>6</b>  | Farm income or (loss) . . . . .   | <input type="radio"/>   | <input type="radio"/>   | <input type="radio"/>  | <input type="radio"/>   | <input type="radio"/>   |
| <b>7</b>  | Unemployment compensation . . . . .   | <input type="radio"/>   | <input type="radio"/>   |  |   |   |
| <b>8</b>  | <b>Other income:</b>  |   |   |  |   |   |
| <b>8a</b>   | Federal net operating loss . . . . .  | <input type="radio"/> ( )   |   | <input type="radio"/>  |   |   |
| <b>8b</b>   | Gambling . . . . .  | <input type="radio"/>   | <input type="radio"/>   |  | <input type="radio"/>   | <input type="radio"/>   |
| <b>8c</b>   | Cancellation of debt . . . . .  | <input type="radio"/>   | <input type="radio"/>   | <input type="radio"/>  | <input type="radio"/>   | <input type="radio"/>   |
| <b>8d</b>   | Foreign earned income exclusion from federal Form 2555 . . . . .  | <input type="radio"/> ( )   |   | <input type="radio"/>  |   |   |
| <b>8e</b>   | Income from federal Form 8853 . . . . .   | <input type="radio"/>   |   | <input type="radio"/>  | <input type="radio"/>   | <input type="radio"/>   |
| <b>8f</b>   | Income from federal Form 8889 . . . . .   | <input type="radio"/>   | <input type="radio"/>   |  |   |   |
| <b>8g</b>   | Alaska Permanent Fund dividends . . . . .   | <input type="radio"/>   |   |  | <input type="radio"/>   | <input type="radio"/>   |
| <b>8h</b>   | Jury duty pay . . . . .   | <input type="radio"/>   |   |  | <input type="radio"/>   | <input type="radio"/>   |
| <b>8i</b>   | Prizes and awards . . . . .   | <input type="radio"/>   |   |  | <input type="radio"/>   | <input type="radio"/>   |
| <b>8j</b>   | Activity not engaged in for profit income . . . . .   | <input type="radio"/>   |   |  | <input type="radio"/>   | <input type="radio"/>   |
| <b>8k</b>   | Stock options . . . . .   | <input type="radio"/>   |   | <input type="radio"/>  | <input type="radio"/>   | <input type="radio"/>   |
| <b>8l</b>   | 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 . . . . . | <input type="radio"/>   |   |  | <input type="radio"/>   | <input type="radio"/>   |
| <b>8m</b>   | Olympic and Paralympic medals and USOC prize money . . . . .  | <input type="radio"/>   |   |  | <input type="radio"/>   | <input type="radio"/>   |
| <b>8n</b>   | IRC Section 951(a) inclusion . . . . .  | <input type="radio"/>   | <input type="radio"/>   |  |   |   |
| <b>8o</b>   | IRC Section 951A(a) inclusion . . . . .   | <input type="radio"/>   | <input type="radio"/>   |  |   |   |
| <b>8p</b>   | IRC Section 461(l) excess business loss adjustment . . . . .  | <input type="radio"/>   | <input type="radio"/>   | <input type="radio"/>  | <input type="radio"/>   | <input type="radio"/>   |
| <b>8q</b>   | Taxable distributions from an ABLE account . . . . .  | <input type="radio"/>   |   |  | <input type="radio"/>   | <input type="radio"/>   |
| <b>8r</b>   | Scholarship and fellowship grants not reported on federal Form(s) W-2 . . . . .   | <input type="radio"/>   |   |  | <input type="radio"/>   | <input type="radio"/>   |
| <b>8s</b>   | Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d . . . . .   | <input type="radio"/> ( )   |   |  | <input type="radio"/>   | <input type="radio"/>   |
| <b>8t</b>   | Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan . . . . .                               | <input type="radio"/>   |   |  | <input type="radio"/>   | <input type="radio"/>   |
| <b>8u</b>   | Wages earned while incarcerated . . . . .   | <input type="radio"/>   |   |  | <input type="radio"/>   | <input type="radio"/>   |
| <b>8z</b>   | Other income. List type and amount.<br><input type="radio"/> _____  | <input type="radio"/>   | <input type="radio"/>   | <input type="radio"/>  | <input type="radio"/>   | <input type="radio"/>   |
| <b>9 a</b>  | Total other income. Add line 8a through line 8z. . . . .  | <input type="radio"/>   | <input type="radio"/>   | <input type="radio"/>  | <input type="radio"/>   | <input type="radio"/>   |

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|   |  | A   | B   | C  | D   | E   |
|---|--|---|---|--|---|---|
| <b>Section B — Additional Income</b><br>Continued |  | <b>Federal Amounts</b><br>(taxable amounts from<br>your federal tax return) | <b>Subtractions</b><br>See instructions<br>(difference between<br>CA & federal law) | <b>Additions</b><br>See instructions<br>(difference between<br>CA & federal law) | <b>Total Amounts<br/>Using CA Law<br/>As If You Were a<br/>CA Resident</b><br>(subtract col. B from<br>col. A; add col. C<br>to the result) | <b>CA Amounts</b><br>(income earned or<br>received as a CA<br>resident and income<br>earned or received<br>from CA sources<br>as a nonresident) |
| <b>b1</b>   | Disaster loss deduction from form<br>FTB 3805V . . . . . <b>9b1</b>  |   | <input type="radio"/>   |  | <input type="radio"/>   | <input type="radio"/>   |
| <b>b2</b>   | NOL deduction from form<br>FTB 3805V . . . . . <b>9b2</b>  |   | <input type="radio"/>   |  | <input type="radio"/>   | <input type="radio"/>   |
| <b>b3</b>   | NOL from form FTB 3805Z,<br>FTB 3807, or FTB 3809 . . . . . <b>9b3</b>   |   | <input type="radio"/>   |  | <input type="radio"/>   | <input type="radio"/>   |
| <b>10</b>   | <b>Total.</b> Combine Section A, line 1z through<br>line 7, and Section B, line 1 through<br>line 7, line 9a and line 9b1 through line 9b3<br>(as applicable) in each column.<br>See instructions. Go to Section C . . . . . <b>10</b> | <input checked="" type="radio"/> 177781                                     | <input type="radio"/>   | <input checked="" type="radio"/> 1030  | <input checked="" type="radio"/> 178811   | <input checked="" type="radio"/> 67175  |

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

|           |  |                                  |                       |                       |                       |                       |
|-----------|--|----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>11</b> | Educator expenses . . . . . <b>11</b>  | <input checked="" type="radio"/> | <input type="radio"/> |                       |                       |                       |
| <b>12</b> | Certain business expenses of reservists,<br>performing artists, and fee-basis<br>government officials . . . . . <b>12</b>                            | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| <b>13</b> | Health savings account deduction . . . . . <b>13</b>   | <input checked="" type="radio"/> | <input type="radio"/> |                       |                       |                       |
| <b>14</b> | Moving expenses. Attach form FTB 3913.<br>See instructions . . . . . <b>14</b>   | <input checked="" type="radio"/> |                       | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| <b>15</b> | Deductible part of self-employment tax.<br>See instructions. . . . . <b>15</b>   | <input checked="" type="radio"/> | <input type="radio"/> |                       | <input type="radio"/> | <input type="radio"/> |
| <b>16</b> | Self-employed SEP, SIMPLE, and<br>qualified plans . . . . . <b>16</b>  | <input checked="" type="radio"/> |                       |                       | <input type="radio"/> | <input type="radio"/> |
| <b>17</b> | Self-employed health insurance deduction.<br>See instructions. . . . . <b>17</b>   | <input checked="" type="radio"/> | <input type="radio"/> |                       | <input type="radio"/> | <input type="radio"/> |
| <b>18</b> | Penalty on early withdrawal of savings . . . <b>18</b>   | <input checked="" type="radio"/> |                       |                       | <input type="radio"/> | <input type="radio"/> |
| <b>19</b> | <b>a</b> Alimony paid. <b>b</b> Enter recipient's:<br>SSN <input checked="" type="radio"/> _____<br>Last name <input type="radio"/> _____ <b>19a</b> | <input checked="" type="radio"/> |                       | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| <b>20</b> | IRA deduction . . . . . <b>20</b>  | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| <b>21</b> | Student loan interest deduction . . . . . <b>21</b>  | <input checked="" type="radio"/> |                       | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| <b>22</b> | Reserved for future use . . . . . <b>22</b>  |                                  |                       |                       |                       |                       |
| <b>23</b> | Archer MSA deduction . . . . . <b>23</b>   | <input checked="" type="radio"/> |                       |                       | <input type="radio"/> | <input type="radio"/> |
| <b>24</b> | <b>Other adjustments:</b>  |                                  |                       |                       |                       |                       |
| <b>a</b>  | Jury duty pay . . . . . <b>24a</b>   | <input checked="" type="radio"/> |                       |                       | <input type="radio"/> | <input type="radio"/> |
| <b>b</b>  | Deductible expenses related to income<br>reported on line 8l from the rental of<br>personal property engaged in for<br>profit . . . . . <b>24b</b>   | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| <b>c</b>  | Nontaxable amount of the value of<br>Olympic and Paralympic medals and<br>USOC prize money reported on line 8m <b>24c</b>                            | <input checked="" type="radio"/> | <input type="radio"/> |                       |                       |                       |
| <b>d</b>  | Reforestation amortization and<br>expenses . . . . . <b>24d</b>  | <input checked="" type="radio"/> | <input type="radio"/> |                       | <input type="radio"/> | <input type="radio"/> |
| <b>e</b>  | Repayment of supplemental<br>unemployment benefits under the<br>federal Trade Act of 1974 . . . . . <b>24e</b>                                       | <input checked="" type="radio"/> |                       |                       | <input type="radio"/> | <input type="radio"/> |
| <b>f</b>  | Contributions to IRC<br>Section 501(c)(18)(D) pension plans . . <b>24f</b>   | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| <b>g</b>  | Contributions by certain chaplains to<br>IRC Section 403(b) plans . . . . . <b>24g</b>   | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| <b>h</b>  | Attorney fees and court costs for<br>actions involving certain unlawful<br>discrimination claims . . . . . <b>24h</b>                                | <input checked="" type="radio"/> |                       |                       | <input type="radio"/> | <input type="radio"/> |

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| Section C — Adjustments to Income<br>Continued   | A<br>Federal Amounts<br>(taxable amounts from<br>your federal tax return) | B<br>Subtractions<br>See instructions<br>(difference between<br>CA & federal law) | C<br>Additions<br>See instructions<br>(difference between<br>CA & federal law) | D<br>Total Amounts<br>Using CA Law<br>As If You Were a<br>CA Resident<br>(subtract col. B from<br>col. A; add col. C<br>to the result) | E<br>CA Amounts<br>(income earned or<br>received as a CA<br>resident and income<br>earned or received<br>from CA sources<br>as a nonresident) |
|--|---|---|--|--|---|
| 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"/>  |   |  | <input checked="" type="radio"/>   | <input checked="" type="radio"/>  |
| z Other adjustments. List type and amount.<br><input checked="" type="radio"/> _____ 24z   | <input checked="" type="radio"/>  | <input checked="" type="radio"/>  | <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"/>   | <input checked="" type="radio"/>   | <input checked="" type="radio"/>  |
| 26 Add line 11 through line 23 and line 25 in each column, A through E . . . . . 26  | <input checked="" type="radio"/>  | <input checked="" type="radio"/>  | <input checked="" type="radio"/>   | <input checked="" type="radio"/>   | <input checked="" type="radio"/>  |
| 27 Total. Subtract line 26 from line 10 in each column, A through E. See instructions. . . . . 27  | <input checked="" type="radio"/> 177781                                   | <input checked="" type="radio"/>  | <input checked="" type="radio"/> 1030  | <input checked="" type="radio"/> 178811  | <input checked="" type="radio"/> 67175  |

**Part III Adjustments to Federal Itemized Deductions**  
Check the box if you did NOT itemize for federal but will itemize for California  

|   |   |  |
|---|---|--|
| <b>A</b> Federal Amounts<br>(from federal Schedule A (Form 1040)) | <b>B</b> Subtractions<br>See instructions | <b>C</b> Additions<br>See instructions |
|---|---|--|

**Medical and Dental Expenses** See instructions.

|   |                                  |        |  |                                    |
|---|----------------------------------|--------|--|------------------------------------|
| 1 Medical and dental expenses . . . . . 1   | <input checked="" type="radio"/> |        |  |                                    |
| 2 Enter amount from federal Form 1040 or 1040-SR, line 11 . . . . . 2             | <input checked="" type="radio"/> | 177781 |  |                                    |
| 3 Multiply line 2 by 7.5% (0.075) . . . . . 3                                     | <input checked="" type="radio"/> | 13334  |  |                                    |
| 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**

|  |                                  |      |                                  |      |                                    |
|--|----------------------------------|------|----------------------------------|------|------------------------------------|
| 5a State and local income tax or general sales taxes . . . . . 5a  | <input checked="" type="radio"/> | 4110 | <input checked="" type="radio"/> | 4110 |                                    |
| 5b State and local real estate taxes . . . . . 5b  | <input checked="" type="radio"/> |      |                                  |      |                                    |
| 5c State and local personal property taxes . . . . . 5c  | <input checked="" type="radio"/> |      |                                  |      |                                    |
| 5d Add line 5a through line 5c. . . . . 5d   | <input checked="" type="radio"/> | 4110 |                                  |      |                                    |
| 5e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A . . . . .<br>Enter the amount from line 5a, column B in line 5e, column B . . . . .<br>Enter the difference from line 5d and line 5e, column A in line 5e, column C. . . . . 5e | <input checked="" type="radio"/> | 4110 | <input checked="" type="radio"/> | 4110 | <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"/> | 4110 | <input checked="" type="radio"/> | 4110 | <input checked="" type="radio"/> 0 |

**Interest You Paid**

|  |                                  |  |                                  |                                  |
|--|----------------------------------|--|----------------------------------|----------------------------------|
| 8a Home mortgage interest and points reported to you on federal Form 1098 . . . . . 8a | <input checked="" type="radio"/> |  |                                  | <input checked="" type="radio"/> |
| 8b Home mortgage interest not reported to you on federal Form 1098 . . . . . 8b        | <input checked="" type="radio"/> |  |                                  | <input checked="" type="radio"/> |
| 8c Points not reported to you on federal Form 1098 . . . . . 8c                        | <input checked="" type="radio"/> |  |                                  | <input checked="" type="radio"/> |
| 8d Reserved for future use . . . . . 8d  |                                  |  |                                  |                                  |
| 8e 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"/> |

**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"/> |

| <b>Part III Adjustments to Federal Itemized Deductions</b><br>Continued | <b>A</b> Federal Amounts<br>(from federal Schedule A<br>(Form 1040)) | <b>B</b> Subtractions<br>See instructions | <b>C</b> Additions<br>See instructions |
|---|--|---|--|
|---|--|---|--|

**Casualty and Theft Losses**

**15** Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions . . . . . **15**

**Other Itemized Deductions**

**16** Other—from list in federal instructions . . . . . **16**

**17** Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C . . . . . **17**  4110  4110  0

**18 Total.** Combine line 17 column A less column B plus column C . . . . .  **18**

**Job Expenses and Certain Miscellaneous Deductions**

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

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

**21** Other expenses: investment, safe deposit box, etc. List type  . . . . .  **21**

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

**23** Enter amount from federal Form 1040 or 1040-SR, line 11  177781

**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 540NR, 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 (540NR), 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. . . . . **\$5,202**  
 Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP . . . . . **\$10,404** . . . . .  **30**

**Part IV California Taxable Income**

**1 California AGI.** Enter your California AGI from Part II, line 27, column E . . . . .  **1** 67175

**2** Enter your deductions from line 30 . . . . .  **2** 10404

**3 Deduction Percentage.** Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0- . . . . .  **3** 0.3757

**4 California Itemized/Standard Deductions.** Multiply line 2 by the percentage on line 3 . . . . .  **4** 3909

**5 California Taxable Income.** Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0- . . . . .  **5** 63266

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# Health Coverage Exemptions and Individual Shared Responsibility Penalty

**2022**

**3853**

Attach to your California Form 540, Form 540NR, or Form 540 2EZ.

Name(s) as shown on your California tax return

NADESH & SHIVANI KAUL ZUTSHI

SSN or ITIN

745-02-9063

**Part I Applicable Household Members.** List all members of your applicable household whether or not they have an exemption or an Exemption Certificate Number (ECN) granted by the Marketplace. See instructions.

|    |   |   |   |   |   |
|----|---|---|---|---|---|
| 1  | First Name<br><input checked="" type="radio"/> NANDESH      | Initial<br><input checked="" type="radio"/> | SSN<br><input checked="" type="radio"/> 745-02-9063 | Date of Birth (mm/dd/yyyy)<br><input checked="" type="radio"/> 10/08/1982 | Modified AGI<br><input checked="" type="radio"/> 178,811. |
|    | Last Name<br><input checked="" type="radio"/> ZUTSHI        |   | ECN 1<br><input checked="" type="radio"/>           | ECN 2<br><input checked="" type="radio"/>                                 | ECN 3<br><input checked="" type="radio"/>                 |
| 2  | First Name<br><input checked="" type="radio"/> SHIVANI KAUL | Initial<br><input checked="" type="radio"/> | SSN<br><input checked="" type="radio"/> 735-04-3108 | Date of Birth (mm/dd/yyyy)<br><input checked="" type="radio"/> 04/28/1985 | Modified AGI<br><input checked="" type="radio"/> 0.       |
|    | Last Name<br><input checked="" type="radio"/> ZUTSHI        |   | ECN 1<br><input checked="" type="radio"/>           | ECN 2<br><input checked="" type="radio"/>                                 | ECN 3<br><input checked="" type="radio"/>                 |
| 3  | First Name<br><input checked="" type="radio"/> SHIVANSH     | Initial<br><input checked="" type="radio"/> | SSN<br><input checked="" type="radio"/> 976-95-7840 | Date of Birth (mm/dd/yyyy)<br><input checked="" type="radio"/> 12/26/2012 | Modified AGI<br><input checked="" type="radio"/> 0.       |
|    | Last Name<br><input checked="" type="radio"/> ZUTSHI        |   | ECN 1<br><input checked="" type="radio"/>           | ECN 2<br><input checked="" type="radio"/>                                 | ECN 3<br><input checked="" type="radio"/>                 |
| 4  | First Name<br><input checked="" type="radio"/> NILAKSH      | Initial<br><input checked="" type="radio"/> | SSN<br><input checked="" type="radio"/> 976-95-7859 | Date of Birth (mm/dd/yyyy)<br><input checked="" type="radio"/> 12/03/2017 | Modified AGI<br><input checked="" type="radio"/> 0.       |
|    | Last Name<br><input checked="" type="radio"/> ZUTSHI        |   | ECN 1<br><input checked="" type="radio"/>           | ECN 2<br><input checked="" type="radio"/>                                 | ECN 3<br><input checked="" type="radio"/>                 |
| 5  | First Name<br><input checked="" type="radio"/>              | Initial<br><input checked="" type="radio"/> | SSN<br><input checked="" type="radio"/>             | Date of Birth (mm/dd/yyyy)<br><input checked="" type="radio"/>            | Modified AGI<br><input checked="" type="radio"/>          |
|    | Last Name<br><input checked="" type="radio"/>               |   | ECN 1<br><input checked="" type="radio"/>           | ECN 2<br><input checked="" type="radio"/>                                 | ECN 3<br><input checked="" type="radio"/>                 |
| 6  | First Name<br><input checked="" type="radio"/>              | Initial<br><input checked="" type="radio"/> | SSN<br><input checked="" type="radio"/>             | Date of Birth (mm/dd/yyyy)<br><input checked="" type="radio"/>            | Modified AGI<br><input checked="" type="radio"/>          |
|    | Last Name<br><input checked="" type="radio"/>               |   | ECN 1<br><input checked="" type="radio"/>           | ECN 2<br><input checked="" type="radio"/>                                 | ECN 3<br><input checked="" type="radio"/>                 |
| 7  | First Name<br><input checked="" type="radio"/>              | Initial<br><input checked="" type="radio"/> | SSN<br><input checked="" type="radio"/>             | Date of Birth (mm/dd/yyyy)<br><input checked="" type="radio"/>            | Modified AGI<br><input checked="" type="radio"/>          |
|    | Last Name<br><input checked="" type="radio"/>               |   | ECN 1<br><input checked="" type="radio"/>           | ECN 2<br><input checked="" type="radio"/>                                 | ECN 3<br><input checked="" type="radio"/>                 |
| 8  | First Name<br><input checked="" type="radio"/>              | Initial<br><input checked="" type="radio"/> | SSN<br><input checked="" type="radio"/>             | Date of Birth (mm/dd/yyyy)<br><input checked="" type="radio"/>            | Modified AGI<br><input checked="" type="radio"/>          |
|    | Last Name<br><input checked="" type="radio"/>               |   | ECN 1<br><input checked="" type="radio"/>           | ECN 2<br><input checked="" type="radio"/>                                 | ECN 3<br><input checked="" type="radio"/>                 |
| 9  | First Name<br><input checked="" type="radio"/>              | Initial<br><input checked="" type="radio"/> | SSN<br><input checked="" type="radio"/>             | Date of Birth (mm/dd/yyyy)<br><input checked="" type="radio"/>            | Modified AGI<br><input checked="" type="radio"/>          |
|    | Last Name<br><input checked="" type="radio"/>               |   | ECN 1<br><input checked="" type="radio"/>           | ECN 2<br><input checked="" type="radio"/>                                 | ECN 3<br><input checked="" type="radio"/>                 |
| 10 | First Name<br><input checked="" type="radio"/>              | Initial<br><input checked="" type="radio"/> | SSN<br><input checked="" type="radio"/>             | Date of Birth (mm/dd/yyyy)<br><input checked="" type="radio"/>            | Modified AGI<br><input checked="" type="radio"/>          |
|    | Last Name<br><input checked="" type="radio"/>               |   | ECN 1<br><input checked="" type="radio"/>           | ECN 2<br><input checked="" type="radio"/>                                 | ECN 3<br><input checked="" type="radio"/>                 |
| 11 | First Name<br><input checked="" type="radio"/>              | Initial<br><input checked="" type="radio"/> | SSN<br><input checked="" type="radio"/>             | Date of Birth (mm/dd/yyyy)<br><input checked="" type="radio"/>            | Modified AGI<br><input checked="" type="radio"/>          |
|    | Last Name<br><input checked="" type="radio"/>               |   | ECN 1<br><input checked="" type="radio"/>           | ECN 2<br><input checked="" type="radio"/>                                 | ECN 3<br><input checked="" type="radio"/>                 |
| 12 | First Name<br><input checked="" type="radio"/>              | Initial<br><input checked="" type="radio"/> | SSN<br><input checked="" type="radio"/>             | Date of Birth (mm/dd/yyyy)<br><input checked="" type="radio"/>            | Modified AGI<br><input checked="" type="radio"/>          |
|    | Last Name<br><input checked="" type="radio"/>               |   | ECN 1<br><input checked="" type="radio"/>           | ECN 2<br><input checked="" type="radio"/>                                 | ECN 3<br><input checked="" type="radio"/>                 |

**Part II Coverage Exemption Claimed on Your Tax Return for Your Household**

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1 If you are claiming a coverage exemption because your applicable household income or gross income is below the filing threshold, check the box here. See instructions. . . . .

**Part III Coverage and Exemptions Claimed on Your Tax Return for Individuals.** If you and/or a member of your applicable household are reporting any coverage or are claiming exemptions for the tax year, complete Part III. See instructions.

**Coverage and Exemption Codes**

|    |  | (a)<br>Full-year        | (b)<br>Jan            | (c)<br>Feb            | (d)<br>Mar            | (e)<br>Apr            | (f)<br>May            | (g)<br>June           | (h)<br>July           | (i)<br>Aug            | (j)<br>Sept           | (k)<br>Oct            | (l)<br>Nov            | (m)<br>Dec            |
|----|--|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 1  | First Name<br><input type="radio"/> NANDESH      | <input type="radio"/> E | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
|    | Initial<br><input type="radio"/>                 |                         | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
|    | Last Name<br><input type="radio"/> ZUTSHI        |                         | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
|    |  |                         | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 2  | First Name<br><input type="radio"/> SHIVANI KAUL | <input type="radio"/> E | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
|    | Initial<br><input type="radio"/>                 |                         | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
|    | Last Name<br><input type="radio"/> ZUTSHI        |                         | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
|    |  |                         | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 3  | First Name<br><input type="radio"/> SHIVANSH     | <input type="radio"/> E | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
|    | Initial<br><input type="radio"/>                 |                         | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
|    | Last Name<br><input type="radio"/> ZUTSHI        |                         | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
|    |  |                         | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 4  | First Name<br><input type="radio"/> NILAKSH      | <input type="radio"/> E | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
|    | Initial<br><input type="radio"/>                 |                         | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
|    | Last Name<br><input type="radio"/> ZUTSHI        |                         | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
|    |  |                         | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 5  | First Name<br><input type="radio"/>              | <input type="radio"/>   | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
|    | Initial<br><input type="radio"/>                 |                         | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
|    | Last Name<br><input type="radio"/>               |                         | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
|    |  |                         | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 6  | First Name<br><input type="radio"/>              | <input type="radio"/>   | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
|    | Initial<br><input type="radio"/>                 |                         | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
|    | Last Name<br><input type="radio"/>               |                         | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
|    |  |                         | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 7  | First Name<br><input type="radio"/>              | <input type="radio"/>   | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
|    | Initial<br><input type="radio"/>                 |                         | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
|    | Last Name<br><input type="radio"/>               |                         | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
|    |  |                         | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 8  | First Name<br><input type="radio"/>              | <input type="radio"/>   | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
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|    | Last Name<br><input type="radio"/>               |                         | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
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| 9  | First Name<br><input type="radio"/>              | <input type="radio"/>   | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
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| 10 | First Name<br><input type="radio"/>              | <input type="radio"/>   | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
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| 11 | First Name<br><input type="radio"/>              | <input type="radio"/>   | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
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| 12 | First Name<br><input type="radio"/>              | <input type="radio"/>   | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
|    | Initial<br><input type="radio"/>                 |                         | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
|    | Last Name<br><input type="radio"/>               |                         | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
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**Part IV Individual Shared Responsibility Penalty**

1 Your Individual Shared Responsibility Penalty. Enter on Form 540, line 92; Form 540NR, line 91; or Form 540 2EZ, line 27. See instructions ..... ● 1 \_\_\_\_\_ 0.

Name as Shown on Return  
NANDESH & SHIVANI KAUL ZUTSHI

Social Security No.  
745-02-9063

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

|  | <b>(B)</b><br>Subtractions | <b>(C)</b><br>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 . . . . .   |                            | 1030                    |
| 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 . . . . . |                            |                         |
| <b>a</b> 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):  |                            |                         |
| <b>a</b> _____   |                            |                         |
| <b>b</b> _____   |                            |                         |
| <b>c</b> _____   |                            |                         |
| <b>d</b> _____   |                            |                         |
| Total adjustments to wages, salaries, tips, etc. Enter here and on Schedule CA (540/540NR), line 1. . . . .                |                            | 1030                    |

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

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

| <b>Pensions and Annuities</b>   | <b>(B)</b><br>Subtractions | <b>(C)</b><br>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):  |                            |                         |
| <b>a</b> _____  |                            |                         |
| <b>b</b> _____  |                            |                         |
| <b>c</b> _____  |                            |                         |
| <b>d</b> _____  |                            |                         |
| Total adjustments to pensions and annuities. Enter here and on Schedule CA (540/540NR), line 5. . . . . |                            |                         |