

# 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 GNANA PUSHPA ADUSUMALLI	Social security number 221-85-1540
Spouse's name	Spouse's social security number

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

Enter whole dollars only on lines 1 through 5.

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

1 Adjusted gross income . . . . .	1	113,817.
2 Total tax . . . . .	2	18,044.
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099 . . . . .	3	19,956.
4 Amount you want refunded to you . . . . .	4	1,912.
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 

5	1	5	4	0
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 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 ▶ Pushpa Adusumalli Date ▶ 31 March 2023

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

I authorize \_\_\_\_\_ to enter or generate my PIN 

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

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

## Practitioner PIN Method Returns Only—continue below

### Part III Certification and Authentication – Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 

5	1	8	9	5	2	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 [X] Single [ ] Married filing jointly [ ] Married filing separately (MFS) [ ] Head of household (HOH) [ ] Qualifying surviving spouse (QSS)
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Personal information section including name (GNANA PUSHPA, ADUSUMALLI), social security number (221-85-1540), and home address (4191 FLYING C ROAD, SHINGLE SPRINGS, CA 95682).

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) [ ] Yes [X] No

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

Age/Blindness You: [ ] Were born before January 2, 1958 [ ] Are blind Spouse: [ ] Was born before January 2, 1958 [ ] Is blind

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

Main income table with rows 1a through 15, including Total amount from Form(s) W-2, Tax-exempt interest, Qualified dividends, IRA distributions, Pensions and annuities, Social security benefits, Capital gain or (loss), Other income from Schedule 1, Adjustments to income, and Standard deduction or itemized deductions.

<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>	18,044.
	<b>17</b>	Amount from Schedule 2, line 3	<b>17</b>	
	<b>18</b>	Add lines 16 and 17	<b>18</b>	18,044.
	<b>19</b>	Child tax credit or credit for other dependents from Schedule 8812	<b>19</b>	
	<b>20</b>	Amount from Schedule 3, line 8	<b>20</b>	
	<b>21</b>	Add lines 19 and 20	<b>21</b>	
	<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	18,044.
	<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>	18,044.

<b>Payments</b>	<b>25</b>	Federal income tax withheld from:		
	<b>a</b>	Form(s) W-2	<b>25a</b>	19,956.
	<b>b</b>	Form(s) 1099	<b>25b</b>	
	<b>c</b>	Other forms (see instructions)	<b>25c</b>	0.
	<b>d</b>	Add lines 25a through 25c	<b>25d</b>	19,956.
	<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>	19,956.

<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>	1,912.
	<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>	1,912.
Direct deposit? See instructions.	<b>b</b>	Routing number 1 0 2 0 0 1 0 1 7	<b>c</b> Type:	<input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings
	<b>d</b>	Account number 7 9 0 2 9 5 0 3 1		
	<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> . 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 SOFTWARE ENGINEER	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	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no. (916) 239-8762	Email address ADUSUMALLIPUSHPA@GMAIL.COM		

**Paid Preparer Use Only**

Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM	Preparer's signature SYAM PRIYA RAM SAGAR GUPTA TALLAM	Date 03/31/2023	PTIN P02082703	Check if: <input type="checkbox"/> Self-employed
Firm's name GLOBAL TAXES LLC	Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816			Phone no. (678) 965-9522
				Firm's EIN 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  
GNANA PUSHPA ADUSUMALLI

Your social security number  
221-85-1540

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	0.
<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>	-10,250.
<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>	225.
<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 ABL 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>	225.
<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>	-10,025.

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 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

GNANA PUSHPA ADUSUMALLI

Your social security number

221-85-1540

**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** 5-82, SHANTHA BHAWAN, CHANDANAGAR, HYDERABAD TELANGANA IN 500050

**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 . . . . .	3 550.		
<b>4</b>	Royalties received . . . . .	4		
<b>Expenses:</b>				
<b>5</b>	Advertising . . . . .	<b>5</b>		
<b>6</b>	Auto and travel (see instructions) . . . . .	<b>6</b>		
<b>7</b>	Cleaning and maintenance . . . . .	<b>7</b> 1,500.		
<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> 1,800.		
<b>12</b>	Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>		
<b>13</b>	Other interest . . . . .	<b>13</b>		
<b>14</b>	Repairs . . . . .	<b>14</b> 2,900.		
<b>15</b>	Supplies . . . . .	<b>15</b> 2,500.		
<b>16</b>	Taxes . . . . .	<b>16</b>		
<b>17</b>	Utilities . . . . .	<b>17</b> 2,100.		
<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> 10,800.		
<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> -10,250.		
<b>22</b>	Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	<b>22</b> ( 10,250. )		
<b>23a</b>	Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b> 550.		
<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> 10,800.		
<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> ( 10,250. )		
<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> -10,250.		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2022

# 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.  
221-85-1540

GNANA PUSHPA ADUSUMALLI

**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 checked="" type="checkbox"/> Self-only <input 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>	3,650.
<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>	3,650.
<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>	3,650.
<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>	0.
<b>8</b>	Add lines 6 and 7 . . . . .	<b>8</b>	3,650.
<b>9</b>	Employer contributions made to your HSAs for 2022 . . . . .	<b>9</b>	1,500.
<b>10</b>	Qualified HSA funding distributions . . . . .	<b>10</b>	
<b>11</b>	Add lines 9 and 10 . . . . .	<b>11</b>	1,500.
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	<b>12</b>	2,150.
<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>	
<b>b</b>	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions . . . . .	<b>14b</b>	
<b>c</b>	Subtract line 14b from line 14a . . . . .	<b>14c</b>	
<b>15</b>	Qualified medical expenses paid using HSA distributions (see instructions) . . . . .	<b>15</b>	
<b>16</b>	<b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f . . . . .	<b>16</b>	
<b>17a</b>	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here . . . . . <input type="checkbox"/>		
<b>b</b>	<b>Additional 20% tax</b> (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 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>	

# Passive Activity Loss Limitations

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

Name(s) shown on return: GNANA PUSHPA ADUSUMALLI  
 Identifying number: 221-85-1540

**Part I 2022 Passive Activity Loss**  
**Caution:** Complete Parts IV and V before completing Part I.

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

<b>1a</b> Activities with net income (enter the amount from Part IV, column (a)) . . . . .	<b>1a</b>	0.		
<b>b</b> Activities with net loss (enter the amount from Part IV, column (b)) . . . . .	<b>1b</b>	( 10,250. )		
<b>c</b> Prior years' unallowed losses (enter the amount from Part IV, column (c)) . . . . .	<b>1c</b>	( )		
<b>d</b> Combine lines 1a, 1b, and 1c . . . . .	<b>1d</b>			-10,250.

**All Other Passive Activities**

<b>2a</b> Activities with net income (enter the amount from Part V, column (a)) . . . . .	<b>2a</b>			
<b>b</b> Activities with net loss (enter the amount from Part V, column (b)) . . . . .	<b>2b</b>	( )		
<b>c</b> Prior years' unallowed losses (enter the amount from Part V, column (c)) . . . . .	<b>2c</b>	( )		
<b>d</b> Combine lines 2a, 2b, and 2c . . . . .	<b>2d</b>			
<b>3</b> Combine lines 1d and 2d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used . . . . .	<b>3</b>			-10,250.

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

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.

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

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

<b>4</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 3 . . . . .	<b>4</b>	10,250.
<b>5</b> Enter \$150,000. If married filing separately, see instructions . . . . .	<b>5</b>	150,000.
<b>6</b> Enter modified adjusted gross income, but not less than zero. See instructions <b>Note:</b> If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.	<b>6</b>	124,067.
<b>7</b> Subtract line 6 from line 5 . . . . .	<b>7</b>	25,933.
<b>8</b> Multiply line 7 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions	<b>8</b>	12,967.
<b>9</b> Enter the <b>smaller</b> of line 4 or line 8 . . . . .	<b>9</b>	10,250.

**Part III Total Losses Allowed**

<b>10</b> Add the income, if any, on lines 1a and 2a and enter the total . . . . .	<b>10</b>	0.
<b>11</b> <b>Total losses allowed from all passive activities for 2022.</b> Add lines 9 and 10. See instructions to find out how to report the losses on your tax return . . . . .	<b>11</b>	10,250.

**Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.**

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
5-82, SHANTHA BHAWAN,	0.	10,250.			10,250.
<b>Total.</b> Enter on Part I, lines 1a, 1b, and 1c	0.	10,250.			



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

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
<b>Total.</b> Enter on Part I, lines 2a, 2b, and 2c					

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

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a).
5-82, SHANTHA BHAWAN,	E Ln 22	10,250.	1.00000000	10,250.	0.
<b>Total</b>		10,250.	<b>1.00</b>	10,250.	0.

**Part VII Allocation of Unallowed Losses.** See instructions.

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

**Part VIII Allowed Losses.** See instructions.

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

TAXABLE YEAR

FORM

2022

California e-file Signature Authorization for Individuals

8879

Table with 2 columns: Name/SSN or ITIN. Row 1: GNANA PUSHPA ADUSUMALLI, 221-85-1540. Row 2: Spouse's/RDP's name, Spouse's/RDP's SSN or ITIN.

Part I Tax Return Information (whole dollars only)

Table with 2 columns: Line number, Description, Amount. Line 1: California adjusted gross income (AGI), 115317. Line 2: Amount You Owe, 2111. Line 3: Refund or No Amount Due, 2111.

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

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2022, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider, including my name, address, and social security number (SSN) or individual tax identification number (ITIN), and the amounts shown in Part I above agree with the information and amounts shown on the corresponding lines of my electronic income tax return. If applicable, I authorize an electronic funds withdrawal of the amount on line 2 and/or the estimated tax payments as shown on my return and on form FTB 8455, California e-file Payment Record for Individuals, or a comparable form. If applicable, I declare that direct deposit refund amount on line 3 agrees with the direct deposit authorization stated on my return. If I have filed a joint return, this is an irrevocable appointment of the other spouse/registered domestic partner (RDP) as an agent to authorize an electronic funds withdrawal or direct deposit. I authorize my ERO, transmitter, or intermediate service provider to transmit my complete return to the Franchise Tax Board (FTB). If the processing of my return or refund is delayed, I authorize the FTB to disclose to my ERO, intermediate service provider, and/or transmitter the reason(s) for the delay or the date when the refund was sent. If I am filing a balance due return, I understand that if the FTB does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I acknowledge that I have read and consent to the Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

[X] I authorize GLOBAL TAXES LLC to enter my PIN 5 1 5 4 0 as my signature on my 2022 e-filed California individual income tax return. Do not enter all zeros

[ ] I will enter my PIN as my signature on my 2022 e-filed California individual income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature Date

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

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

[ ] I will enter my PIN as my signature on my 2022 e-filed California individual income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's/RDP's signature Date

Practitioner PIN Method Returns Only -- continue below

Part III Certification and Authentication — Practitioner PIN Method Only

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

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

Table with 11 cells containing digits: 5, 1, 8, 9, 5, 2, 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. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and FTB Pub. 1345, 2022 Handbook for Authorized e-file Providers.

ERO's signature Date 03/31/2023

# 2022 California Resident Income Tax Return

# 540

APE

ATTACH FEDERAL RETURN

221-85-1540 ADUS  
GNANAPUSHPA ADUSUMALLI

22

4191 FLYING C ROAD  
SHINGLE SPRINGS CA 95682

10-10-1990

Principal Residence

Enter your county at time of filing (see instructions)

EL DORADO

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

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

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

Apt. no/ste. no.

City

State

ZIP code

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

Filing Status

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

See instructions.

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

Exemptions

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

Whole dollars only

- 7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions.  7  X \$140 =  \$
- 8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2.  8  X \$140 =  \$
- 9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions.  9  X \$140 =  \$

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Your name:  Your SSN or ITIN:

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

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

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

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

<b>12</b>	State wages from your federal Form(s) W-2, box 16 ..... ● 12	<input type="text" value="125341"/>	<input type="text" value="00"/>
<b>13</b>	Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11 ..... ● 13	<input type="text" value="113817"/>	<input type="text" value="00"/>
<b>14</b>	California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 27, column B. .... ● 14	<input type="text" value="0"/>	<input type="text" value="00"/>
<b>15</b>	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions ..... 15	<input type="text" value="113817"/>	<input type="text" value="00"/>
<b>16</b>	California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 27, column C. .... ● 16	<input type="text" value="1500"/>	<input type="text" value="00"/>
<b>17</b>	California adjusted gross income. Combine line 15 and line 16 ..... ● 17	<input type="text" value="115317"/>	<input type="text" value="00"/>
<b>18</b>	Enter the larger of { Your California <b>itemized deductions</b> from Schedule CA (540), Part II, line 30; <b>OR</b> Your California <b>standard deduction</b> shown below for your filing status: • Single or Married/RDP filing separately. .... \$5,202 • Married/RDP filing jointly, Head of household, or Qualifying surviving spouse/RDP. \$10,404 If Married/RDP filing separately or the box on line 6 is checked, <b>STOP</b> . See instructions ..... ● 18	<input type="text" value="5202"/>	<input type="text" value="00"/>
<b>19</b>	Subtract line 18 from line 17. This is your <b>taxable income</b> . If less than zero, enter -0- ..... ● 19	<input type="text" value="110115"/>	<input type="text" value="00"/>

<b>31</b>	Tax. Check the box if from: <input type="checkbox"/> Tax Table <input checked="" type="checkbox"/> Tax Rate Schedule ● <input type="checkbox"/> FTB 3800 ● <input type="checkbox"/> FTB 3803 ..... ● 31	<input type="text" value="6994"/>	<input type="text" value="00"/>
<b>32</b>	Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$229,908, see instructions. .... ● 32	<input type="text" value="140"/>	<input type="text" value="00"/>
<b>33</b>	Subtract line 32 from line 31. If less than zero, enter -0- ..... ● 33	<input type="text" value="6854"/>	<input type="text" value="00"/>
<b>34</b>	Tax. See instructions. Check the box if from: ● <input type="checkbox"/> Schedule G-1 ● <input type="checkbox"/> FTB 5870A... ● 34	<input type="text"/>	<input type="text" value="00"/>
<b>35</b>	Add line 33 and line 34. .... ● 35	<input type="text" value="6854"/>	<input type="text" value="00"/>

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

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Your name:  Your SSN or ITIN:

<b>Special Credits</b>	45	To claim more than two credits. See instructions. Attach Schedule P (540).	<input type="radio"/>	45	<input type="text"/>	<input type="text" value=".00"/>
	46	Nonrefundable Renter's Credit. See instructions	<input type="radio"/>	46	<input type="text"/>	<input type="text" value=".00"/>
	47	Add line 40 through line 46. These are your total credits	<input checked="" type="radio"/>	47	<input type="text"/>	<input type="text" value=".00"/>
	48	Subtract line 47 from line 35. If less than zero, enter -0-	<input checked="" type="radio"/>	48	<input type="text" value="6854"/>	<input type="text" value=".00"/>

<b>Other Taxes</b>	61	Alternative Minimum Tax. Attach Schedule P (540)	<input type="radio"/>	61	<input type="text"/>	<input type="text" value=".00"/>
	62	Mental Health Services Tax. See instructions	<input type="radio"/>	62	<input type="text"/>	<input type="text" value=".00"/>
	63	Other taxes and credit recapture. See instructions	<input type="radio"/>	63	<input type="text"/>	<input type="text" value=".00"/>
	64	Add line 48, line 61, line 62, and line 63. This is your total tax.	<input type="radio"/>	64	<input type="text" value="6854"/>	<input type="text" value=".00"/>

<b>Payments</b>	71	California income tax withheld. See instructions	<input type="radio"/>	71	<input type="text" value="8965"/>	<input type="text" value=".00"/>
	72	2022 California estimated tax and other payments. See instructions	<input type="radio"/>	72	<input type="text"/>	<input type="text" value=".00"/>
	73	Withholding (Form 592-B and/or Form 593). See instructions	<input type="radio"/>	73	<input type="text"/>	<input type="text" value=".00"/>
	74	Excess SDI (or VPD) withheld. See instructions	<input type="radio"/>	74	<input type="text"/>	<input type="text" value=".00"/>
	75	Earned Income Tax Credit (EITC). See instructions	<input type="radio"/>	75	<input type="text"/>	<input type="text" value=".00"/>
	76	Young Child Tax Credit (YCTC). See instructions	<input type="radio"/>	76	<input type="text"/>	<input type="text" value=".00"/>
	77	Foster Youth Tax Credit (FYTC). See instructions	<input type="radio"/>	77	<input type="text"/>	<input type="text" value=".00"/>
	78	Add line 71 through line 77. These are your total payments. See instructions	<input checked="" type="radio"/>	78	<input type="text" value="8965"/>	<input type="text" value=".00"/>

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

<b>ISR Penalty</b>	92	If you and your household had full-year health care coverage, check the box. See instructions. Medicare Part A or C coverage is qualifying health care coverage.	<input type="radio"/>	<input checked="" type="checkbox"/>		
	If you did not check the box, see instructions.					
	92	Individual Shared Responsibility (ISR) Penalty. See instructions	<input type="radio"/>	92	<input type="text"/>	<input type="text" value=".00"/>

<b>Overpaid Tax/Tax Due</b>	93	Payments balance. If line 78 is more than line 91, subtract line 91 from line 78	<input checked="" type="radio"/>	93	<input type="text" value="8965"/>	<input type="text" value=".00"/>
	94	<b>Use Tax balance.</b> If line 91 is more than line 78, subtract line 78 from line 91	<input checked="" type="radio"/>	94	<input type="text"/>	<input type="text" value=".00"/>
	95	Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92, subtract line 92 from line 93.	<input checked="" type="radio"/>	95	<input type="text" value="8965"/>	<input type="text" value=".00"/>
	96	Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93, subtract line 93 from line 92.	<input checked="" type="radio"/>	96	<input type="text"/>	<input type="text" value=".00"/>
	97	Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95.	<input checked="" type="radio"/>	97	<input type="text" value="2111"/>	<input type="text" value=".00"/>

Your name:  Your SSN or ITIN:

<b>Overpaid Tax/Tax Due</b>	<b>98</b> Amount of line 97 you want applied to your <b>2023</b> estimated tax . . . . . ● <b>98</b> <input type="text" value="0"/> .00
	<b>99</b> Overpaid tax available this year. Subtract line 98 from line 97 . . . . . ● <b>99</b> <input type="text" value="2111"/> .00
	<b>100</b> Tax due. If line 95 is less than line 64, subtract line 95 from line 64 . . . . . ● <b>100</b> <input type="text"/> .00

		<b>Code</b>	<b>Amount</b>
<b>Contributions</b>	California Seniors Special Fund. See instructions . . . . . ● <b>400</b>	<input type="text"/>	.00
	Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund . . . . . ● <b>401</b>	<input type="text"/>	.00
	Rare and Endangered Species Preservation Voluntary Tax Contribution Program . . . . . ● <b>403</b>	<input type="text"/>	.00
	California Breast Cancer Research Voluntary Tax Contribution Fund . . . . . ● <b>405</b>	<input type="text"/>	.00
	California Firefighters' Memorial Voluntary Tax Contribution Fund . . . . . ● <b>406</b>	<input type="text"/>	.00
	Emergency Food for Families Voluntary Tax Contribution Fund . . . . . ● <b>407</b>	<input type="text"/>	.00
	California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund . . . . . ● <b>408</b>	<input type="text"/>	.00
	California Sea Otter Voluntary Tax Contribution Fund . . . . . ● <b>410</b>	<input type="text"/>	.00
	California Cancer Research Voluntary Tax Contribution Fund . . . . . ● <b>413</b>	<input type="text"/>	.00
	School Supplies for Homeless Children Voluntary Tax Contribution Fund . . . . . ● <b>422</b>	<input type="text"/>	.00
	State Parks Protection Fund/Parks Pass Purchase . . . . . ● <b>423</b>	<input type="text"/>	.00
	Protect Our Coast and Oceans Voluntary Tax Contribution Fund . . . . . ● <b>424</b>	<input type="text"/>	.00
	Keep Arts in Schools Voluntary Tax Contribution Fund . . . . . ● <b>425</b>	<input type="text"/>	.00
	Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund . . . . . ● <b>431</b>	<input type="text"/>	.00
	California Senior Citizen Advocacy Voluntary Tax Contribution Fund . . . . . ● <b>438</b>	<input type="text"/>	.00
	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund . . . . . ● <b>439</b>	<input type="text"/>	.00
	Rape Kit Backlog Voluntary Tax Contribution Fund . . . . . ● <b>440</b>	<input type="text"/>	.00
	Suicide Prevention Voluntary Tax Contribution Fund . . . . . ● <b>444</b>	<input type="text"/>	.00
Mental Health Crisis Prevention Voluntary Tax Contribution Fund . . . . . ● <b>445</b>	<input type="text"/>	.00	
California Community and Neighborhood Tree Voluntary Tax Contribution Fund . . . . . ● <b>446</b>	<input type="text"/>	.00	
<b>110</b> Add amounts in code 400 through code 446. This is your total contribution . . . . . ● <b>110</b>	<input type="text"/>	.00	

**Amount You Owe** **111 AMOUNT YOU OWE.** If you do not have an amount on line 99, add line 94, line 96, line 100, and line 110. See instructions. **Do not send cash.**  
 Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** . . . . . ● **111**  .00  
 Pay Online – Go to **ftb.ca.gov/pay** for more information.

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Your name:  Your SSN or ITIN:

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

115 **REFUND OR NO AMOUNT DUE.** Subtract the sum of line 110, line 112, and line 113 from line 99. See instructions.

Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001**..... 115  .00

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

Routing number  Type  Account number  116 Direct deposit amount  
  Checking   .00  
 Savings

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

Routing number  Type  Account number  117 Direct deposit amount  
  Checking   .00  
 Savings

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

**IMPORTANT:** See the instructions to find out if you should attach a copy of your complete federal tax return.  
Our privacy notice can be found in annual tax booklets or online. Go to **ftb.ca.gov/privacy** to learn about our privacy policy statement, or go to **ftb.ca.gov/forms** and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.  
Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

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

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

# Sign Here

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

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

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

Firm's address   Firm's FEIN

Joint tax return? See instructions.

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

Print Third Party Designee's Name  Telephone Number

# 2022 California Adjustments — Residents

## CA (540)

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

Name(s) as shown on tax return GNANA PUSHPA ADUSUMALLI	SSN or ITIN 221851540
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Part I Income Adjustment Schedule		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
<b>Section A – Income</b> from federal Form 1040 or 1040-SR				
<b>1 a</b> Total amount from federal Form(s) W-2, box 1. See instructions . . . . . <b>1a</b>	<input checked="" type="radio"/>	123842	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>b</b> Household employee wages not reported on federal Form(s) W-2 . . . . . <b>1b</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>c</b> Tip income not reported on line 1a . . . . . <b>1c</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>d</b> Medicaid waiver payments not reported on federal Form(s) W-2. See instructions . . . . <b>1d</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>e</b> Taxable dependent care benefits from federal Form 2441, line 26 . . . . . <b>1e</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>f</b> Employer-provided adoption benefits from federal Form 8839, line 29 . . . . . <b>1f</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>g</b> Wages from federal Form 8919, line 6. . . . . <b>1g</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>h</b> Other earned income. See instructions . . . . . <b>1h</b>	<input checked="" type="radio"/>	0	<input checked="" type="radio"/>	<input checked="" type="radio"/> 1500
<b>i</b> Nontaxable combat pay election. See instructions . . . . . <b>1i</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>z</b> Add line 1a through line 1i. . . . . <b>1z</b>	<input checked="" type="radio"/>	123842	<input checked="" type="radio"/>	<input checked="" type="radio"/> 1500
<b>2</b> Taxable interest. <b>a</b> <input checked="" type="radio"/> <b>2b</b> <input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>3</b> Ordinary dividends. See instructions. <b>a</b> <input checked="" type="radio"/> <b>3b</b> <input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>4</b> IRA distributions. See instructions. <b>a</b> <input checked="" type="radio"/> <b>4b</b> <input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>5</b> Pensions and annuities. See instructions. <b>a</b> <input checked="" type="radio"/> <b>5b</b> <input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>6</b> Social security benefits. <b>a</b> <input checked="" type="radio"/> <b>6b</b> <input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>7</b> Capital gain or (loss). See instructions . . . . . <b>7</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>Section B – Additional Income</b> from federal Schedule 1 (Form 1040)				
<b>1</b> Taxable refunds, credits, or offsets of state and local income taxes . . . . . <b>1</b>	<input checked="" type="radio"/>	0	<input checked="" type="radio"/>	<input checked="" type="radio"/> 0
<b>2 a</b> Alimony received. See instructions. . . . . <b>2a</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>3</b> Business income or (loss). See instructions. . . . <b>3</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>4</b> Other gains or (losses) . . . . . <b>4</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>5</b> Rental real estate, royalties, partnerships, S corporations, trusts, etc. . . . . <b>5</b>	<input checked="" type="radio"/>	-10250	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>6</b> Farm income or (loss) . . . . . <b>6</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>7</b> Unemployment compensation . . . . . <b>7</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>



Section B – Additional Income Continued	<b>A</b> Federal Amounts (taxable amounts from your federal tax return)	<b>B</b> Subtractions See instructions	<b>C</b> Additions See instructions
<b>8</b> Other income:			
<b>a</b> Federal net operating loss . . . . . <b>8a</b>	<input type="radio"/> ( )		<input type="radio"/>
<b>b</b> Gambling . . . . . <b>8b</b>	<input type="radio"/> 225	<input type="radio"/>	
<b>c</b> Cancellation of debt . . . . . <b>8c</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>d</b> Foreign earned income exclusion from federal Form 2555 . . . . . <b>8d</b>	<input type="radio"/> ( )		<input type="radio"/>
<b>e</b> Income from federal Form 8853 . . . . . <b>8e</b>	<input type="radio"/>		<input type="radio"/>
<b>f</b> Income from federal Form 8889. . . . . <b>8f</b>	<input type="radio"/>	<input type="radio"/>	
<b>g</b> Alaska Permanent Fund dividends . . . . . <b>8g</b>	<input type="radio"/>		
<b>h</b> Jury duty pay . . . . . <b>8h</b>	<input type="radio"/>		
<b>i</b> Prizes and awards . . . . . <b>8i</b>	<input type="radio"/>		
<b>j</b> Activity not engaged in for profit income . . . . . <b>8j</b>	<input type="radio"/>		
<b>k</b> Stock options . . . . . <b>8k</b>	<input type="radio"/>		<input type="radio"/>
<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>	<input type="radio"/>		
<b>m</b> Olympic and Paralympic medals and USOC prize money . . . . . <b>8m</b>	<input type="radio"/>		
<b>n</b> IRC Section 951(a) inclusion . . . . . <b>8n</b>	<input type="radio"/>	<input type="radio"/>	
<b>o</b> IRC Section 951A(a) inclusion . . . . . <b>8o</b>	<input type="radio"/>	<input type="radio"/>	
<b>p</b> IRC Section 461(l) excess business loss adjustment <b>8p</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>q</b> Taxable distributions from an ABLE account . . <b>8q</b>	<input type="radio"/>		
<b>r</b> Scholarship and fellowship grants not reported on federal Form(s) W-2 . . . . . <b>8r</b>	<input type="radio"/>		
<b>s</b> Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d. . <b>8s</b>	<input type="radio"/> ( )		
<b>t</b> Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan . . . . . <b>8t</b>	<input type="radio"/>		
<b>u</b> Wages earned while incarcerated. . . . . <b>8u</b>	<input type="radio"/>		
<b>z</b> Other income. List type and amount.  <input type="radio"/> _____ <b>8z</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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Section B – Additional Income Continued	<b>A</b> Federal Amounts (taxable amounts from your federal tax return)	<b>B</b> Subtractions See instructions	<b>C</b> Additions See instructions
<b>9 a</b> Total other income. Add lines 8a through 8z. <b>9a</b>	225		
<b>b1</b> Disaster loss deduction from form FTB 3805V. <b>9b1</b>			
<b>b2</b> NOL deduction from form FTB 3805V . . . . . <b>9b2</b>			
<b>b3</b> NOL from form FTB 3805Z, 3807, or 3809 . . <b>9b3</b>			
<b>10 Total.</b> Combine Section A, line 1z through line 7, and Section B, line 1 through line 7, and line 9a in column A and column C. Add Section A, line 1z through line 7, and Section B, line 1 through line 7, line 9a, and line 9b1 through line 9b3 in column B (as applicable). See instructions. . . . . <b>10</b>	113817	0	1500

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

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

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<b>Section C – Adjustments to Income</b> Continued		<b>A Federal Amounts</b> (taxable amounts from your federal tax return)	<b>B Subtractions</b> See instructions	<b>C Additions</b> See instructions
<b>24</b>	Other adjustments:			
<b>a</b>	Jury duty pay . . . . . <b>24a</b>	<input checked="" type="radio"/>		
<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>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m . . . . . <b>24c</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>d</b>	Reforestation amortization and expenses. . . . . <b>24d</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>e</b>	Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 . . . . <b>24e</b>	<input checked="" type="radio"/>		
<b>f</b>	Contributions to IRC Section 501(c)(18)(D) pension plans . . . . . <b>24f</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>g</b>	Contributions by certain chaplains to IRC Section 403(b) plans . . . . . <b>24g</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims . . . . . <b>24h</b>	<input checked="" type="radio"/>		
<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>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>j</b>	Housing deduction from federal Form 2555 . . . . . <b>24j</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>k</b>	Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) . . . . . <b>24k</b>	<input checked="" type="radio"/>		
<b>z</b>	Other adjustments. List type and amount.  <input checked="" type="radio"/> _____ <b>24z</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>25</b>	Total other adjustments. Add line 24a through line 24z . . . . . <b>25</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>26</b>	Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions . . . . . <b>26</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>27</b>	<b>Total.</b> Subtract line 26 from line 10 in columns A, B, and C. See instructions . . . . . <b>27</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
		113817	0	1500

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**Part II Adjustments to Federal Itemized Deductions**

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

	<b>A Federal Amounts</b> (from federal Schedule A (Form 1040))	<b>B Subtractions</b> See instructions	<b>C Additions</b> See instructions
<b>Medical and Dental Expenses</b> See instructions.			
<b>1</b> Medical and dental expenses . . . . <input checked="" type="radio"/> _____ <b>1</b>			
<b>2</b> Enter amount from federal Form 1040 or 1040-SR, line 11.. <input checked="" type="radio"/> 113817 <b>2</b>			
<b>3</b> Multiply line 2 by 7.5% (0.075) . . . . <input checked="" type="radio"/> 8536 <b>3</b>			
<b>4</b> Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 . . . . . <b>4</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>Taxes You Paid</b>			
<b>5 a</b> State and local income tax or general sales taxes. <b>.5a</b> <input checked="" type="radio"/> 8965 <input checked="" type="radio"/> 8965	8965	8965	
<b>b</b> State and local real estate taxes . . . . . <b>.5b</b> <input checked="" type="radio"/>			
<b>c</b> State and local personal property taxes . . . . . <b>.5c</b> <input checked="" type="radio"/>			
<b>d</b> Add line 5a through line 5c. . . . . <b>.5d</b> <input checked="" type="radio"/> 8965	8965		
<b>e</b> Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B. Enter the difference from line 5d and line 5e, column A in line 5e, column C . . . . . <b>.5e</b> <input checked="" type="radio"/> 8965 <input checked="" type="radio"/> 8965 <input checked="" type="radio"/> 0	8965	8965	0
<b>6</b> Other taxes. List type <input checked="" type="radio"/> _____ <b>6</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>7</b> Add line 5e and line 6. . . . . <b>7</b> <input checked="" type="radio"/> 8965 <input checked="" type="radio"/> 8965 <input checked="" type="radio"/> 0	8965	8965	0
<b>Interest You Paid</b>			
<b>8 a</b> Home mortgage interest and points reported to you on federal Form 1098 . . . . . <b>.8a</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>b</b> Home mortgage interest not reported to you on federal Form 1098 . . . . . <b>.8b</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>c</b> Points not reported to you on federal Form 1098. <b>.8c</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>d</b> Reserved for future use . . . . . <b>.8d</b>			
<b>e</b> Add line 8a through line 8c. . . . . <b>.8e</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>9</b> Investment interest. . . . . <b>9</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>10</b> Add line 8e and line 9. . . . . <b>10</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>

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Part II Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
<b>Gifts to Charity</b>			
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>Casualty and Theft Losses</b>			
15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions . . 15	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>Other Itemized Deductions</b>			
16 Other—from list in federal instructions. . . . . 16	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C. . . . . 17	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
	8965	8965	0

18 **Total.** Combine line 17 column A less column B plus column C . . . . .  18 0

**Job Expenses and Certain Miscellaneous Deductions**

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

20 Tax preparation fees . . . . .  20 \_\_\_\_\_

21 Other expenses: investment, safe deposit box, etc. List type. . . . .  \_\_\_\_\_  21 0

22 Add line 19 through line 21 . . . . .  22 0

23 Enter amount from federal Form 1040 or 1040-SR, line 11 . . . . .  113817

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0. . . . .  24 2276

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

26 **Total Itemized Deductions.** Add line 18 and line 25 . . . . .  26 0

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

28 Combine line 26 and line 27. . . . .  28 0

29 **Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?**  
 Single or married/RDP filing separately . . . . . \$229,908  
 Head of household . . . . . \$344,867  
 Married/RDP filing jointly or qualifying surviving spouse/RDP . . . . . \$459,821

**No.** Transfer the amount on line 28 to line 29.  
**Yes.** Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29 . . . . .  29 0

30 **Enter the larger of the amount on line 29 or your standard deduction listed below:**  
 Single or married/RDP filing separately. See instructions . . . . . \$5,202  
 Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP . . \$10,404

**Transfer the amount on line 30 to Form 540, line 18.** . . . . .  30 5202

# 2022 Passive Activity Loss Limitations

# 3801

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

Name(s) as shown on tax return GNANA PUSHPA ADUSUMALLI	SSN, ITIN, FEIN, or CA corporation no. 221851540
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## Part I 2022 Passive Activity Loss

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

### Rental Real Estate Activities with Active Participation

1a Activities with net income from Part IV, column (a) . . . . .	1a	0	00		
1b Activities with net loss from Part IV, column (b). . . . .	1b	(	-10250)	00	
1c Prior year unallowed losses from Part IV, column (c). . . . .	1c	(	)	00	
1d Combine line 1a, line 1b, and line 1c. . . . .	1d			-10250	00

### All Other Passive Activities

2a Activities with net income from Part V, column (a) . . . . .	2a			00	
2b Activities with net loss from Part V, column (b) . . . . .	2b	(	)	00	
2c Prior year unallowed losses from Part V, column (c). . . . .	2c	(	)	00	
2d Combine line 2a, line 2b, and line 2c. . . . .	2d				00
3 Combine line 1d and line 2d. If the result is net income or zero, see the instructions for line 3. If line 3 and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10. See instructions . . . . .	3			-10250	00

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

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

4 Enter the smaller of losses from line 1d or line 3. . . . .	4			10250	00
5 Enter \$150,000. If married/RDP filing a separate tax return, see instructions. . . . .	5		150000	00	
6 Enter federal modified adjusted gross income, but not less than zero. See instructions. If line 6 is greater than or equal to line 5, skip line 7 and line 8, enter -0- on line 9, and then go to line 10. Otherwise, go to line 7 . . . . .	6		124067	00	
7 Subtract line 6 from line 5. . . . .	7		25933	00	
8 Multiply line 7 by 50% (.50). Do not enter more than \$25,000. . . . .	8			12967	00
9 Enter the smaller of line 4 or line 8 . . . . .	9			10250	00

## Part III Total Losses Allowed

10 Add the income, if any, from line 1a and line 2a and enter the total . . . . .	10			0	00
11 Total losses allowed from all passive activities for 2022. Add line 9 and line 10 . . . . . See the instructions on Page 2 to find out how to report the losses on your tax return.	11			10250	00

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Name as Shown on Return  
GNANA PUSHPA ADUSUMALLI

Social Security No.  
221-85-1540

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

	<b>(B)</b> Subtractions	<b>(C)</b> Additions
<b>1</b> Excess reimbursements from Form 2106 included in wage income . . . . .		
<b>2</b> Active duty military pay . . . . .		
<b>3</b> Sick pay received under the Federal Insurance Contributions Act and Railroad Retirement Act . . . . .		
<b>4</b> Income exempted by U.S. tax treaties (unless specifically exempt for state purposes also) . . . . .		
<b>5</b> Exclusion for compensation from exercising a California Qualified Stock Option (CQSO). . . . .		
<b>6</b> Ridesharing fringe benefit differences . . . . .		
<b>7</b> HSA employer contributions . . . . .		1500
<b>8</b> Paid Family Leave Insurance (PFL) benefits . . . . .		
I confirm that the PFL amount above is accurate . . . . . <input type="checkbox"/>		
<b>9</b> Employer-provided adoption benefits income exclusions. . . . .		
<b>10</b> In-Home Supportive Services (IHSS) supplementary payment . . . . .		
<b>11</b> Native American income (Form 3504) . . . . .		
<b>12</b> 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 _____		
<b>13</b> Excess moving reimbursements . . . . .		
<b>14</b> CA Employees and federal Independent Contractors income . . . . .		
<b>15</b> Employer-provided dependent care assistance exclusion . . . . .		
<b>16</b> 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. . . . .		1500

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

<b>IRA's</b>	<b>(B)</b> Subtractions	<b>(C)</b> Additions
<b>1</b> 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> Subtractions	<b>(C)</b> Additions
<b>1</b> Form 1099-R, Railroad Retirement Benefits. . . . .		
Check here to confirm the Tier 2 RRB above is correct . . . ▶ <input type="checkbox"/>		
<b>2</b> 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. . . . .		

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

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

(a) Passive Activity Enter a description of the activity	(b) Federal Schedule Enter the name of the federal form or schedule on which you reported the activity	(c) California Schedule Enter the name of the California form or schedule, if any, used to calculate the California adjustment	(d) Federal Amount Enter your current year federal net income (loss) before application of the PAL rules	(e) California Adjustment Enter any adjustment resulting from differences in federal and California law	(f) California Amount Combine column (d) and column (e)
5-82, SHANTHA BHAWAN,	SCH E	N/A	-10250	0	-10250

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

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

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

(a) Schedule E Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
5-82, SHANTHA BHAWAN, SHANTHA BHAWAN, SHANTHA BHAWAN, SHANTHA BHAWAN, SHANTHA BHAWAN	PASSIVE	-10250	-10250	If the amount below is <b>positive</b> , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 5, column C.
				If the amount below is <b>negative</b> , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, (as a positive amount) line 5, column B.
Total .....		2(c) -10250	2(d)** -10250	2(e) 0

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

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