Form **8879**

(Rev. January 2021)

Department of the Treasury Internal Revenue Service

IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.

► Go to www.irs.gov/Form8879 for the latest information.

OMB No. 1545-0074

Subm	ission Identification Number (SID)		-			
Taxpaye	er's name	Social securi	ty numb	er		
NAN	DA KISHOR MANJU	170-35	-124	7		
Spouse	's name	Spouse's so	cial secu	rity nun	nber	
Part	Tax Return Information — Tax Year Ending December 31, 2022 (Ent	 er year you a	re aut	horizii	ng.)	
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			704.
2	Total tax		2		19,9	935.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099		3			565.
4	Amount you want refunded to you		4		4,5	730.
5	Amount you owe		5			
Part	Taxpayer Declaration and Signature Authorization (Be sure you get and penalties of perjury, I declare that I have examined a copy of the income tax return (original or amende					
to send for any Agent to payme authori payme busines taxes to person	(original or amended) I am now authorizing. I consent to allow my intermediate service provider, trans of my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for redelay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account in to fmy federal taxes owed on this return and/or a payment of estimated tax, and the financial institution is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminant, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation resist days prior to the payment (settlement) date. I also authorize the financial institutions involved in the receive confidential information necessary to answer inquiries and resolve issues related to the all identification number (PIN) below is my signature for the income tax return (original or amended) I	ejection of the t U.S. Treasury a dicated in the t tion to debit the ate the authoriz quests must b the processing o payment. I fur	ransmis and its cax preperently the entry tation. The received the electric the electric the acceptance of the acceptance of the acceptance of the electric than the electric tha	sion, (besignated aration of this are to revoke the control of the	the ted Fings software (can later be payndge the	reason nancial are for nt. This ncel) a than 2 nent of nat the
	nic Funds Withdrawal Consent. yer's PIN: check one box only				_	
-		5 my DIN	1 2	2 4 '	7	
×	ERO firm name	Er		digits, b	ut	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 if you are entering your own PIN and your return is filed using the Practitioner PIN me below.					
Your s	ignature ▶ Date ▶					
Spous	se's PIN: check one box only				_	
Ē	I authorize to enter or generate	e my PIN			8	as my
	ERO firm name			digits, b		-
	signature on the income tax return (original or amended) I am now authorizing.			r all zero		
	I will enter my PIN as my signature on the income tax return (original or amended) I am if you are entering your own PIN and your return is filed using the Practitioner PIN me below.					
Spous	e's signature ▶ Date ▶					
	Practitioner PIN Method Returns Only—continue belo	w				
Part	III Certification and Authentication — Practitioner PIN Method Only					
FR∩'	EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.	2 2 4 9	6 6	1 9	8	9
LINO	ET INFINE. Efficer your six-digit of the followed by your live-digit self-selected fine.	Don't en	- -			
authori	that the above numeric entry is my PIN, which is my signature for the electronic individual income zed to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am subments of the Practitioner PIN method and Pub. 1345 , Handbook for Authorized IRS e-file Providers of	mitting this ret	urn in a	ccorda	nce w	
ERO's	s signature ▶ Date ▶					
	ERO Must Retain This Form — See Instructions	-				
	Don't Submit This Form to the IRS Unless Requested To	Do So				

Department of the Treasury-Internal Revenue Service U.S. Nonresident Alien Income Tax Return 2022 OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

For the year Ja	n. 1–C	Dec. 31, 2022, or other tax year begins	ning		, 2022,	ending		, 20		See separate nstructions.
Filing Status		Single Married filing sep	• •	•		ng surviving spouse	. ,	Es	tate	☐ Trust
Check only one box.						ĺ	·			
Your first name	e and	middle initial	Last na	ame				Your ic	-	ing number ons)
NANDA KI	SHOF	2	MANJ	U				170-	-35-2	1247
Home address	(num	per and street). If you have a P.O. bo	x, see ins	tructions.				'		Apt. no.
12499 FO	LSOM	BLVD				90)			
City, town, or p	ost o	ffice. If you have a foreign address, a	lso comp	lete spaces belo	w.		State		ZIP co	ode
RANCHO CO	ORDC	VA					CA		957	42
Foreign countr	y nam	е	Foreig	n province/state/	county		Foreigr	postal co	de	
Digital Asset		ny time during 2022, did you: (a) rece erwise dispose of a digital asset (or a						or (b) sell,		
Dependents	3						(4)	heck the bo	x if qual	lifies for (see inst.):
(see instructions		(1) First name Last name	ı	(2) Depende identifying nui		(3) Relationship to y	C	nild tax cred	Credit for other	
If more than fou dependents, see										
instructions and	- 1									
check here										
Income	1a	Total amount from Form(s) W-2, bo	x 1 (see i	nstructions) .				. 1a		130,706.
Effectively	b	Household employee wages not rep	orted or	Form(s) W-2 .				. 1b		
Connected	С	Tip income not reported on line 1a	(see instr	uctions)				. 1c		
With U.S.	d	Medicaid waiver payments not repo	orted on F	orm(s) W-2 (see	instruct	tions)		. 1d		
Trade or	е	Taxable dependent care benefits from	om Form	2441, line 26 .				. 1e		
Business	f	Employer-provided adoption benefit	ts from F	orm 8839, line 2	9 .			. 1f		
	g	Wages from Form 8919, line 6 .						. 1g		
Attach Form(s) W-2,	h	Other earned income (see instruction	ns) .					. 1h		
1042-S,	i	Reserved for future use				1i				
SSA-1042-S,	j	Reserved for future use						. 1j		
RRB-1042-S, and 8288-A	k	Total income exempt by a treaty fro	m Sched	lule OI (Form 104	10-NR), it	tem L,				
here. Also		line 1(e)				1k				
attach	Z	Add lines 1a through 1h						. 1z		130,706.
Form(s) 1099-R if	2a	Tax-exempt interest 2	а		b Tax	able interest		. 2b		
tax was	3a	Qualified dividends 3	а	14.	b Ord	linary dividends .		. 3b		14.
withheld.	4a	IRA distributions 4	а		b Tax	able amount		. 4b		
If you did not	5a	Pensions and annuities 5	а		b Tax	able amount		. 5b		
get a Form W-2, see	6	Reserved for future use								
instructions.	7	Capital gain or (loss). Attach Sched				•				184.
	8	Other income from Schedule 1 (For								-9,200.
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and	8. This is	your total effect	ctively c	onnected income		. 9	\perp	121,704.
	10	Adjustments to income:								
	а	From Schedule 1 (Form 1040), line	26			10a				
	b	Reserved for future use				10b				
	С	Reserved for future use				10c				
	d	Enter the amount from line 10a. The	ese are yo	our total adjustr	nents to	income		. 100	1	
	11	Subtract line 10d from line 9. This is	s your ad	justed gross in	come			. 11		121,704.
	12	Itemized deductions (from Sched deduction (see instructions).	•				dia, stano 1.US/India.T	I .		12,950.
	13a	Qualified business income deduction				1 1		- 1-		
	b	Exemptions for estates and trusts of								
	c	Add lines 13a and 13b						. 130	,	
	14									12,950.
	15	Subtract line 14 from line 11. If zero						-		108,754.

Tax and	16	Tax (see instructions). Check if any	y from For	rm(s): 1 \square 88	314 2	4972	3			16	19,935.	<u>, </u>
Credits	17	Amount from Schedule 2 (Form 1	040), line	3						17	0.	
	18	Add lines 16 and 17								18	19,935.	
	19	Child tax credit or credit for other	depende	ents from Sched	ule 8812 (For	rm 1040)				19		
	20	Amount from Schedule 3 (Form 1	040), line	8						20		
	21	Add lines 19 and 20								21		
	22	Subtract line 21 from line 18. If ze	ero or less	s, enter -0						22	19,935.	
	23a	Tax on income not effectively cor Schedule NEC (Form 1040-NR), li				I	Ва					
	b	Other taxes, including self-emploine 21	,	,	`	′′	3b					
	С	Transportation tax (see instruction	ns)			. 23	Вс					
	d	Add lines 23a through 23c								23d		
	24	Add lines 22 and 23d. This is you	r total ta	x						24	19,935.	
Payments	25	Federal income tax withheld from	1:									
	а	Form(s) W-2				. 2	ā	24	,665.			
	b	Form(s) 1099				. 2	5b					
	С	Other forms (see instructions) .				. 2	ōc					
	d	Add lines 25a through 25c								25d	24,665.	
	е	Form(s) 8805								25e		
	f	Form(s) 8288-A								25f		
	g	Form(s) 1042-S								25g		_
	26	2022 estimated tax payments and								26		_
	27	Reserved for future use				. 2	7					
	28	Additional child tax credit from S	chedule 8	3812 (Form 1040)		. 2	8					
	29	Credit for amount paid with Form					9					
	30	Reserved for future use				. 3	0					
	31	Amount from Schedule 3 (Form 1	040), line	15		. 3	1					
	32	Add lines 28, 29, and 31. These a								32		_
	33	Add lines 25d, 25e, 25f, 25g, 26,								33	24,665.	_
Refund	34	If line 33 is more than line 24, sub				-	-			34	4,730.	
	35a	Amount of line 34 you want refur								35a	4,730.	_
Direct deposit? See instructions.	b	Routing number 1 1 1 0 0 0 6 1 4 c Type: X Checking Savings										
see manachons.	d	Account number 5 2 5 1 8 8 0 6 3										
	е	If you want your refund check ma										
		enter it here.								-		
	36	Amount of line 34 you want appli			ed tax .	. 3	6					
Amount	37	Subtract line 33 from line 24. This		-	aaa inatuusti	iono						
You Owe	00	For details on how to pay, go to	_			1				37		
	38	Estimated tax penalty (see instru					8	7 ٧-	- 0	lata la al	ow. 🛛 No	
Third	•	u want to allow another person to	aiscuss t		ie IRS? See i	instructio			s. Comp		ow. 🔼 No	
Party Designee	Designame			Phone no.					al identif r (PIN)	ication		-
Designee	Under	penalties of perjury, I declare that I hav they are true, correct, and complete. Do	e examined	d this return and ac			and stater	nents	, and to th			=
Sign	Your	signature		Date	Your occup	nation			If th	e IRS se	ent you an Identity	
Here	Tour	signataro		Date	rour occup	Jation			I		PIN, enter it here	
					GRAPHICS HARD	WARE PHYSI	CAL DESIGN	ENGINE	ER (see	inst.)		
	Phone	e no.		Email address								
Paid	Prepa	rer's name	Preparer ¹	's signature		D	ate		PTIN	7	Check if:	
Preparer			SYAM PR	RIYA RAM SAGAF	GUPTA TAI	LLAM 0:	2/20/20	23	P0208	2703	Self-employed	t
Use Only	Firm's	name SYAMIARBYAIRAMASXAASG	PTE TALL	AM					Phone n	0. (6'	78)965-9522	_
Jac Only	Firm's	address 245 DOONEY C	т г рг	DITNICHTON N	T 00016				Firm's F	INI Q	4-3171965	

Form 1040-NR (2022)

SCHEDULE 1 (Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2022

Attachment
Soguence No. 01

Department of the Treasury Internal Revenue Service

NANDA KISHOR MANJU

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

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

Go to www.irs.gov/Form1040 for instructions and the latest information.

OII.		Sequence No. 01
	Your soc	ial security number
	170-35	-1247

Taxable refunds, credits, or offsets of state and local income taxes Alimony received Date of original divorce or separation agreement (see instructions): Business income or (loss). Attach Schedule C Other gains or (losses). Attach Form 4797 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E Farm income or (loss). Attach Schedule F Unemployment compensation Tother income: Net operating loss Read () Gambling Cancellation of debt Foreign earned income exclusion from Form 2555 Income from Form 8853 Alaska Permanent Fund dividends Jury duty pay Prizes and awards Activity not engaged in for profit income Stock options 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 Stock options 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 Stock options 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 Stock options 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 Stock options 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	-9,200.
2a Alimony received b Date of original divorce or separation agreement (see instructions): 3 Business income or (loss). Attach Schedule C 4 Other gains or (losses). Attach Form 4797 5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 6 Farm income or (loss). Attach Schedule F 7 Unemployment compensation 7 Unemployment compensation 8 Other income: a Net operating loss b Gambling C Cancellation of debt d Foreign earned income exclusion from Form 2555 d Fincome from Form 8853 f Income from Form 8889 g Alaska Permanent Fund dividends b Jury duty pay 1 Prizes and awards 1 Prizes and awards 1 Activity not engaged in for profit income 8 Stock options 1 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 8 I	-9,200.
3 Business income or (loss). Attach Schedule C 4 Other gains or (losses). Attach Form 4797 5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 6 Farm income or (loss). Attach Schedule F 7 Unemployment compensation 8 Other income: a Net operating loss b Gambling C Cancellation of debt foreign earned income exclusion from Form 2555 c Income from Form 8853 f Income from Form 8889 g Alaska Permanent Fund dividends b Jury duty pay i Prizes and awards f Activity not engaged in for profit income k Stock options l Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property 3 4 4 5 4 6 5 6 6 7 7 7 7 8 8 6 () 8 8 () 8 9 (-9,200.
3 Business income or (loss). Attach Schedule C 4 Other gains or (losses). Attach Form 4797 5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 6 Farm income or (loss). Attach Schedule F 7 Unemployment compensation 8 Other income: a Net operating loss b Gambling C Cancellation of debt foreign earned income exclusion from Form 2555 c Income from Form 8853 f Income from Form 8889 g Alaska Permanent Fund dividends b Jury duty pay i Prizes and awards f Activity not engaged in for profit income k Stock options l Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property 3 4 4 5 4 6 5 6 6 7 7 7 7 8 8 6 () 8 8 () 8 9 (-9,200.
4 Other gains or (losses). Attach Form 4797	-9,200.
6 Farm income or (loss). Attach Schedule F	-9,200.
7 Unemployment compensation	
8 Other income: a Net operating loss	
a Net operating loss	
b Gambling	
c Cancellation of debt d Foreign earned income exclusion from Form 2555 8d () e Income from Form 8853	
d Foreign earned income exclusion from Form 2555	
e Income from Form 8853	
f Income from Form 8889	
g Alaska Permanent Fund dividends	
h Jury duty pay	
 i Prizes and awards j Activity not engaged in for profit income k Stock options l Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property 8i 8j 8k 8k 8l 	
j Activity not engaged in for profit income	
k Stock options	
I 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 8I	
for profit but were not in the business of renting such property 81	
m Olympic and Paralympic medals and USOC prize money (see	
instructions)	
n Section 951(a) inclusion (see instructions)	
o Section 951A(a) inclusion (see instructions)	
p Section 461(I) excess business loss adjustment	
q Taxable distributions from an ABLE account (see instructions) 8q	
r Scholarship and fellowship grants not reported on Form W-2 8r	
s Nontaxable amount of Medicaid waiver payments included on Form	
1040, line 1a or 1d	
t Pension or annuity from a nonqualifed deferred compensation plan or	
a nongovernmental section 457 plan 8t	
u Wages earned while incarcerated 8u	
z Other income. List type and amount:	
9 Total other income. Add lines 8a through 8z	
10 Combine lines 1 through 7 and 9. Enter here and on Form 1040. 1040-SR, or 1040-NR, line 8	-9,200.

Schedule 1 (Form 1040) 2022 Page **2**

Par	t II Adjustments to Income			
11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis governing			
	officials. Attach Form 2106	[12	1
13	Health savings account deduction. Attach Form 8889	[13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	[14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction	[17	
18	Penalty on early withdrawal of savings	[18	
19a	Alimony paid		19a	
b	Recipient's SSN			
С	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use	[22	
23	Archer MSA deduction	[23	
24	Other adjustments:			
а	Jury duty pay (see instructions)			
b	Deductible expenses related to income reported on line 8l from the			
	rental of personal property engaged in for profit			
С	Nontaxable amount of the value of Olympic and Paralympic medals			
	and USOC prize money reported on line 8m			
d	Reforestation amortization and expenses			
е	Repayment of supplemental unemployment benefits under the Trade			
	Act of 1974			
f	Contributions to section 501(c)(18)(D) pension plans			
g	Contributions by certain chaplains to section 403(b) plans 24g			
h	Attorney fees and court costs for actions involving certain unlawful			
	discrimination claims (see instructions)			
İ	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			
j	Housing deduction from Form 2555			
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form			
_	1041)			
Z	Other adjustments. List type and amount:			
25			O.F.	
25 26	Total other adjustments. Add lines 24a through 24z	-	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here an Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	
	Form 1040 of 1040-3n, lifte 10, of Form 1040-1nn, lifte 10a		20	

SCHEDULE NEC (Form 1040-NR)

Department of the Treasury

Internal Revenue Service

Tax on Income Not Effectively Connected With a U.S. Trade or Business

Go to www.irs.gov/Form1040NR for instructions and the latest information.

Attach to Form 1040-NR.

OMB No. 1545-0074

2022

Attachment
Sequence No. 7B

Name shown on Form 1040-NR

NANDA KISHOR MANJU

Your identifying number 170-35-1247

Enter a	amount of income und	er the	appropriate rate of tax. See instructions.				_				
			Nature of Income			(a) 10%	(b) 15%	(c) 30%	(d) Other		
					_				%	%	
1	Dividends and divide										
a	Dividends paid by U.		·		1a						
b		-	corporations		1b						
С		aymer	nts received with respect to section 871(m) t	ransactions	1c						
2	Interest:										
а					2a						
b			ns		2b 2c						
С											
3			s, trademarks, etc.)		3						
4			right royalties		4						
5		_	, recording, publishing, etc.)		5 6						
6											
7					7						
8											
9											
10	If zero or less, ente	r -0	canada only. Enter net income in column (c	:).							
а	Winnings							,			
b	Losses		<u></u>		10c						
11	Gambling winnings –	-Resid	dents of countries other than Canada.		11						
12					<u> </u>				+		
12					12						
13	Add lines 1a through	12 in	columns (a) through (d)		13				+		
14			f tax at top of each column		14				+		
15			rely connected with a U.S. trade or busines			through (d) of line 1	/ Enter the total her	and on Form 10/0)-NR. line 23a 15		
	Tax on moonic not c	iicotiv	Capital Gains and						1111, 11110 2000 10		
Enter o	nly the canital gains and	16	•	a 20000 0	10111	Calco of Exone			(8 000	(-) OAIN	
Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real		16	(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acq mm/dd/yy		(c) Date sold mm/dd/yyyy	(d) Sales price	(e) Cost or other basis	(f) LOSS If (e) is more than (d), subtract (d) from (e).	(g) GAIN If (d) is more than (e), subtract (e) from (d).	
	property interest; report these gains and losses on Schedule D										
(Form 1											
	property sales or ges that are effectively										
connec	ted with a U.S. business	17	Add columns (f) and (g) of line 16 .					17	()		
	edule D (Form 1040), 1797. or both.		Capital gain. Combine columns (f) and						1,	1	

SCHEDULE OI (Form 1040-NR)

Other Information

Go to www.irs.gov/Form1040NR for instructions and the latest information.

Attach to Form 1040-NR.

Answer all questions.

OMB No. 1545-0074

2022

Attachment
Sequence No. 7C

Department of the Treasury Internal Revenue Service

Name	e shown on Form 1040-NR				Your identifying I	number	
NAI	NDA KISHOR MANJU				170-35-12	47	
Α	Of what country or countries were you a citize						
В	In what country did you claim residence for ta						
С	Have you ever applied to be a green card hold	ler (lawful perm	nanent resident)	of the United States? .		☐ Yes	⊠ No
D	Were you ever:					_	_
							⊠ No
2	2. A green card holder (lawful permanent resider					∐ Yes	⊠ No
_	If you answer "Yes" to (1) or (2), see Pub. 519,	•	•				
Ε	If you had a visa on the last day of the tax y immigration status on the last day of the tax ye	ar. F1					
F	Have you ever changed your visa type (noniming of you answered "Yes," indicate the date and results of the control of the cont	migrant status)) or U.S. immigra	ition status?		∐ Yes	⊠ No
G	List all dates you entered and left the United S	tates during 20	022. See instruct	tions.			
	Note: If you're a resident of Canada or Mexic check the box for Canada or Mexico and sk	o AND commi	ute to work in th	e United States at frequence Canada	ent intervals,		
	Date entered United States	United States		Date entered United States	s Date depar	ted United	States
	mm/dd/yy mm/d	ld/yy		mm/dd/yy	m	m/dd/yy	
			J L				
Н	Give number of days (including vacation, nonwo						
I	Did you file a U.S. income tax return for any proof of "Yes," give the latest year and form number	ior year?				X Yes	□No
J	Are you filing a return for a trust?					Yes	⊠ No
	If "Yes," did the trust have a U.S. or foreign of U.S. person, or receive a contribution from a U.S.					☐ Yes	☐ No
K	Did you receive total compensation of \$250,00	00 or more dur	ing the tax year?			Yes	⊠ No
	If "Yes," did you use an alternative method to	determine the	source of this co	ompensation?		☐ Yes	☐ No
L	Income Exempt From Tax—If you are claimi complete (1) through (3) below. See Pub. 901				ax treaty with	a foreign	country,
1	 Enter the name of the country, the applicable to amount of exempt income in the columns below 				claimed the trea	aty benefit	, and the
	(a) Country		(b) Tax treaty article (c) Number of months claimed in prior tax years income in				
				, , , , , , , , , , , , , , , , , , ,			
	(e) Total. Enter this amount on Form 1040-NF						
	2. Were you subject to tax in a foreign country of	-				Yes	☐ No
3	3. Are you claiming treaty benefits pursuant to a		-			Yes	⊠ No
	If "Yes," attach a copy of the Competent Auth	ority determina	ation letter to you	ur return.			
М	Check the applicable box if:						
	 This is the first year you are making an electio with a U.S. trade or business under section 87 	1(d). See instru	uctions				
2	You have made an election in a previous year States as effectively connected with a U.S. tra						

SCHEDULE D (Form 1040)

Capital Gains and Losses

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

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

OMB No. 1545-0074

Attachment Sequence No. 12

Department of the Treasury Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10. Internal Revenue Service Name(s) shown on return Your social security number 170-35-1247 NANDA KISHOR MANJU

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? 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 (h) Gain or (loss) (g) Adjustments Subtract column (e) lines below. Proceeds Cost to gain or loss from from column (d) and This form may be easier to complete if you round off cents to Form(s) 8949, Part I, combine the result (sales price) (or other basis) whole dollars. line 2. column (a) with column (a) 1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . **1b** Totals for all transactions reported on Form(s) 8949 with Box A checked 426. 242. 184. Totals for all transactions reported on Form(s) 8949 with Box B checked 3 Totals for all transactions reported on Form(s) 8949 with Box C checked Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 4 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from 5 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover 6 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any longterm capital gains or losses, go to Part II below. Otherwise, go to Part III on the back 7 184. 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 (h) Gain or (loss) (g) Adjustments Subtract column (e) (d) (e) lines below. Proceeds to gain or loss from from column (d) and Cost This form may be easier to complete if you round off cents to (sales price) (or other basis) Form(s) 8949, Part II, combine the result whole dollars. line 2. column (a) with column (a) 8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . 8b Totals for all transactions reported on Form(s) 8949 with Totals for all transactions reported on Form(s) 8949 with Box E checked 10 Totals for all transactions reported on Form(s) 8949 with 11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) 11 12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 12 13 14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover 14 15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III

BAA

15

Schedule D (Form 1040) 2022 Page 2

Part III **Summary** 16 Combine lines 7 and 15 and enter the result 16 184. • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 17 Are lines 15 and 16 both gains? ☐ **Yes.** Go to line 18. No. Skip lines 18 through 21, and go to line 22. 18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet 18 19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet . 19 20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. □ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below. If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: 21 • The loss on line 16; or 21 • (\$3,000), or if married filing separately, (\$1,500) Note: When figuring which amount is smaller, treat both amounts as positive numbers. Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? 22 X Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.

Form **8949**

Sales and Other Dispositions of Capital Assets

Go to 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.

2022 Attachment Sequence No. 12A

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service Name(s) shown on return

Social security number or taxpayer identification number

170-35-1247

NANDA KISHOR MANJU

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.

X (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	I to you on F	orm 1099-B	·					
1 (a) Description of property	(b) Date acquired	(c) Date sold or	(d) Proceeds	(e) Cost or other basis See the Note below	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e)
(Example: 100 sh. XYZ Co.)	(Mo., day, yr.)	disposed of (Mo., day, yr.)		and see Column (e) in the separate instructions.	(f) Code(s) from instructions	(g) Amount of adjustment	from column (d) and combine the result with column (g).		
Robinhood Securities LLC	01/01/22	12/31/22	426.	242.			184.		
2 Totals. Add the amounts in columns negative amounts). Enter each total Schedule D, line 1b (if Box A above above is checked) or line 3 (if Box 6).	al here and inc is checked), lir	lude on your ne 2 (if Box B	426.	242.			184.		

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.

SCHEDULE E (Form 1040)

Supplemental Income and Loss

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

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

Department of the Treasury Internal Revenue Service

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

2022	
Attachment Sequence No. 13	

OMB No. 1545-0074

Name(s) shown on return Your social security number NANDA KISHOR MANJU 170-35-1247 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. Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions . If "Yes." did you or will you file required Form(s) 1099? 1a Physical address of each property (street, city, state, ZIP code) Α В C **Fair Rental** 1b Type of Property **Personal Use** For each rental real estate property listed QJV (from list below) above, report the number of fair rental and Davs **Davs** personal use days. Check the QJV box only Α Α 365 0 if you meet the requirements to file as a В В qualified joint venture. See instructions. С C Type of Property: 1 Single Family Residence 3 Vacation/Short-Term Rental 7 Self-Rental 5 Land 8 Other (describe) 2 Multi-Family Residence 4 Commercial 6 Royalties **Properties:** Α В C Income: 3 600. 4 Royalties received 4 **Expenses:** 5 5 Advertising 6 Auto and travel (see instructions) 6 7 Cleaning and maintenance. 7 1,000. 8 Commissions 8 9 9 Insurance . . 10 10 Legal and other professional fees 11 Management fees 11 800. 12 Mortgage interest paid to banks, etc. (see instructions) 12 13 13 2,800. 14 14 Repairs . . . 15 Supplies 15 2,200. 16 16 Taxes 17 17 3,000. 18 18 Depreciation expense or depletion 19 19 Other (list) 20 20 Total expenses. Add lines 5 through 19 9,800. 21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must 21 -9,200. 22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) -9.200.600. 23a Total of all amounts reported on line 3 for all rental properties Total of all amounts reported on line 4 for all royalty properties 23b Total of all amounts reported on line 12 for all properties 23c Total of all amounts reported on line 18 for all properties 23d 9,800. Total of all amounts reported on line 20 for all properties 23e 24 **Income.** Add positive amounts shown on line 21. **Do not** include any losses 24 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here 25 9,200. Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result 26 here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on

26

-9,200.

Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2

Passive Activity Loss Limitations

See separate instructions. Attach to Form 1040, 1040-SR, or 1041.

OMB No. 1545-1008

Department of the Treasury Internal Revenue Service Name(s) shown on return

NANDA KISHOR MANJU

Go to www.irs.gov/Form8582 for instructions and the latest information.

	2022					
	Attachment Sequence No. 858					
Identifying number						

170-35-1247

Par	2022 Passive Activity Loss Caution: Complete Parts IV ar		eting Part I.				
	Il Real Estate Activities With Active Pa ance for Rental Real Estate Activities	- '		ive participation, s	ee Special		
1a b c d	Activities with net income (enter the a Activities with net loss (enter the amor Prior years' unallowed losses (enter the Combine lines 1a, 1b, and 1c	unt from Part IV, c ne amount from Pa	olumn (b)) art IV, column (c))	1b (0. 9,200.) 	1d	-9,200.
All Ot	her Passive Activities						
2a b c d	Activities with net income (enter the a Activities with net loss (enter the amore Prior years' unallowed losses (enter the Combine lines 2a, 2b, and 2c	unt from Part V, co ne amount from Pa	olumn (b)) art V, column (c))	2b (2c ()	2d	
3	Combine lines 1d and 2d. If this line i all losses are allowed, including any losses on the forms and schedules no	prior year unallow	ed losses entered		Report the	3	-9,200.
	If line 3 is a loss and: • Line 1d is a I • Line 2d is a I	_	zero or more), sk	ip Part II and go to	line 10.		
	on: If your filing status is married filing Instead, go to line 10. Special Allowance for Rer Note: Enter all numbers in Par	ntal Real Estate	Activities With	Active Participa	ation	year,	, do not complete
4 5 6	Enter the smaller of the loss on line 1 Enter \$150,000. If married filing separ Enter modified adjusted gross income Note: If line 6 is greater than or equal on line 9. Otherwise, go to line 7. Subtract line 6 from line 5	ately, see instructi e, but not less thar to line 5, skip line	ons n zero. See instruc	tions 6 1	50,000.	4	9,200.
7 8 9	Multiply line 7 by 50% (0.50). Do not element the smaller of line 4 or line 8	nter more than \$25		ng separately, see		8	9,548.
Par	Total Losses Allowed						,
10 11 Part	Add the income, if any, on lines 1a an Total losses allowed from all passiv out how to report the losses on your to Complete This Part Before	e activities for 20 ax return	22. Add lines 9 ar	nd 10. See instructi	ions to find	10	9,200.
r air	Complete Tille Late Bolor	Currer		Prior years	Ovo	rall ac	ain or loss
	Name of activity	(a) Net income	(b) Net loss	(c) Unallowed	(d) Gair		(e) Loss
		(line 1a)	(line 1b)	loss (line 1c)	(4)		
		0.	9,200.				9,200.
Total.	Enter on Part I, lines 1a, 1b, and 1c	0.	9,200.				

BAA

Form 8582 (2022) Page **2**

Part V Complete This Part Befor	e P	art I, Lines 2	a, 2b,	and 2c. S	ee instru	ctions.			•
Name of activity		Currer	nt year		Prior y	ears	Overa	ll ga	ain or loss
Name of activity	(a	Net income (line 2a)	(b) (li	Net loss ne 2b)	(c) Unal loss (lin		(d) Gain		(e) Loss
Total. Enter on Part I, lines 2a, 2b, and 2c									
Part VI Use This Part if an Amoun	nt Is	Shown on F	Part II.	Line 9. S	ee instrud	ctions.			
Name of activity	For an	rm or schedule nd line number be reported on se instructions)) Loss	(b) Ra		(c) Special allowance		(d) Subtract column (c) from column (a).
		E Ln 22		9,200.	1.0000	0000	9,20	0.	0.
Total			uction	9,200.	1.0	0	9,20	0.	0.
Allocation of Orlanowed L	.05			5.					
Name of activity		Form or sche and line nun to be reporte (see instruct	nber ed on	(a) l	Loss		(b) Ratio	(c) Unallowed loss
Total							1.00		
Part VIII Allowed Losses. See instr								l	
Name of activity		Form or sche and line nun to be reporte (see instruct	nber ed on	(a) l	_oss	(b) Uı	nallowed loss	(c) Allowed loss
		1							
Total									

175 DO NOT MAIL THIS FORM TO THE FTB TAXABLE YEAR **FORM California e-file Signature Authorization for Individuals** Your SSN or ITIN 170-35-1247 NANDA KISHOR MANJU Spouse's/RDP's name Spouse's/RDP's SSN or ITIN Part I Tax Return Information (whole dollars only) 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. Taxpaver's PIN: check one box only ▼ Lauthorize GLOBAL TAXES LLC ERO firm name Do not enter all zeros as my signature on my 2022 e-filed California individual income tax return. 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. _____ Date Your signature > ___ Spouse's/RDP's PIN: check one box only ERO firm name Do not enter all zeros as my signature on my 2022 e-filed California individual income tax return. 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 > ____

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.

Practitioner PIN Method Returns Only -- continue below

Do not enter all zeros

Part III Certification and Authentication — Practitioner PIN Method Only

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

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

TAXABLE YEAR

FORM

2022 California Resident Income Tax Return

540

APE

ATTACH FEDERAL RETURN

170-35-1247 MANJ NANDAKISHOR MANJU 22

12499 FOLSOM BLVD

APT 90

RANCHO CORDOVA CA 95742

08-06-1995

		Enter your county at time of filing (see instructions)
ė	\odot	SACRAMENTO
lend		If your address above is the same as your principal/physical residence address at the time of filing, check this box
esic		If not, enter below your principal/physical residence address at the time of filing.
Ē		Street address (number and street) (If foreign address, see instructions.) Apt. no/ste. no.
Principal Residence	\odot	
Prin		City State ZIP code
	•	
		If your California filing status is different from your federal filing status, check the box here
ıtns	1	X Single 4 Head of household (with qualifying person). See instructions.
Filing Status	2	Married/RDP filing jointly. See instr. 5 Qualifying surviving spouse/RDP. Enter year spouse/RDP died.
Ē		See instructions.
	3	Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here.
	6	If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See instr
	. Fo	r 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.
us	7	Personal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked
otio	0	box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions. 7 1 X \$140 = • \$ 140
Exemptions	8	Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2
Ĕ	9	Senior: If you (or your spouse/RDP) are 65 or older, enter 1;
		if both are 65 or older, enter 2. See instructions
		REV 02/03/23 PRO

You	r nar	ne:	MAN	JU			Yo	our SSN	or ITIN:	170-	35-1247	•				
	10 [Depend	lents: [ot include Dependent	-	f or your s	spouse/RI		ndent 2				Dependent 3		
		First	Name	•	Берениен	•			• Dept	iluciit 2			•	Dependent 0		
SI		Last I	Name	•					•				•			
Exemptions		SSN.	See ctions.	•					•				•			
Exen		Depe	ndent's onship	•					•				•			
		to you										 .				
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	12	State Form(wages s) W-2	from	your fede	eral 		• 1	12		13070	06 00				
	13									040-SR	line 11	• 13	3		121704	. 00
	14	Califo	rnia ad	justn	nents – su	btraction	ns. Enter t	he amour	nt from Scl	hedule CA						. 00
4)	15	Subtra	act line	14 f	rom line 1	3. If less	than zero	o, enter th	e result in	parenthe	ses.		•		121704	. 00
Com	16	Califo	rnia ad	justn	nents – ad	lditions.	Enter the a	amount fr	om Sched	ule CA (5						.00
axable Income		,		,								• 16			121704	
Таха	17 18	Enter	(● 17	'		121701	. 00
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					-		_	-								
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	13											💿 19	9		116502	<u>.</u> 00
							Tax Tabl	le.	X Tax	Rate Sch	nedule					
	31	Tax. C	heck th	ne bo	x if from:		FTB 380								7588	. 00
	32						t from line	e 11. If yo	ur federal	AGI is m	ore than				140	
Тах																00
	33	Subtra	act line	32 f	rom line 3	31. If less	than zero	o, enter -0					3		7448	. 00
	34	Tax. S	ee inst	ructi	ons. Chec	k the box	c if from: (• S	chedule G	-1 ● _	FTB 587	0A ● 3 4	4			_ 00
	35	Add li	ne 33 a	and li	ne 34							• 35	5		7448	<u> </u>
ţ	40	Nonre	fundah	ile Cl	nild and D	enenden	t Care Exn	nenses Cre	edit See in	nstruction	ıs	• 40	n			. 00
Special Credits			credit ı			oponuon	L Juio LAP	,011000 010	code	.Str dottor		nt • 43				.00
ecial	43]							
Š	44	Enter	credit ı	name	e L				」code ●		and amou	nt • 44	4	REV 02/03/23 PRO		. 00

You	r nan	ne:	MANJU	Your SSN or ITIN:	170-35-1247				
(n	45	To cl	laim more than two credits. See instru	uctions. Attach Schedule	e P (540)	. • 45			. 00
redit	46	Noni	refundable Renter's Credit. See instru	ctions		. • 46			. 00
Special Credits	47	Add	line 40 through line 46. These are you	ur total credits		. • 47			. 00
Spe	48	Subt	tract line 47 from line 35. If less than	zero, enter -0		. • 48		7448	. 00
Sex	61	Alter	rnative Minimum Tax. Attach Schedule	e P (540)		. • 61			. 00
Other Taxes	62	Men	tal Health Services Tax. See instruction	ons		. • 62			. 00
Oth	63	Othe	er taxes and credit recapture. See inst	ructions		. • 63			. 00
	64	Add	line 48, line 61, line 62, and line 63. T	This is your total tax		. • 64		7448	. 00
	71	Calif	ornia income tax withheld. See instru	ctions		• 71		8951	. 00
	72		2 California estimated tax and other pa						. 00
	73		sholding (Form 592-B and/or Form 59						. 00
nts				•					. 00
Payments	74		ess SDI (or VPDI) withheld. See instru						
ď	75		ed Income Tax Credit (EITC). See inst						_ 00
	76	Your	ng Child Tax Credit (YCTC). See instru	ctions		. • 76			. 00
	77 78		er Youth Tax Credit (FYTC). See instru line 71 through line 77. These are you			. • 77			. 00
	70		instructions			. • 78		8951	. 00
Гах	91	Use	Tax. Do not leave blank. See instructi	ions	• 91		0 .00		
Use Tax		If lin	e 91 is zero, check if: No u	use tax is owed.	You paid your use	tax obligati	ion directly to CDTFA.		
_	92		ou and your household had full-year h				 7		
ISR Penalty	•		instructions. Medicare Part A or C co ou did not check the box, see instructi		ith care coverage	. • ×			
		Indiv	vidual Shared Responsibility (ISR) Pe	nalty. See instructions .	• 92		_ 00		
_	93	Pavn	ments balance. If line 78 is more than	line 91, subtract line 91	from line 78	. (1) 93		8951	. 00
Overpaid Tax/Tax Due	94		Tax balance. If line 91 is more than I						. 00
ах/Та	95	Payn	ments after Individual Shared Responseract line 92 from line 93	sibility Penalty. If line 93	3 is more than line 92,	. • 95		8951	. 00
aid T	96	Indiv	vidual Shared Responsibility Penalty E	Balance. If line 92 is mo	re than line 93,				
Overp			tract line 93 from line 92			0 00		1502	00
_	97		rpaid tax. If line 95 is more than line 6 02/03/23 PRO	64, subtract line 64 from	line 95	. • 97		1503	. 00

Form 540 2022 **Side 3**

Your	nan	ne:	MANJU	Your SSN or ITIN:	170-35-1247		l		
ne n	98	Amo	unt of line 97 you want applied to you	ur 2023 estimated tax		98	0	_ [00
erpaic Tax D	99	Over	paid tax available this year. Subtract I	ine 98 from line 97		99	1503	. [00
Ta C	100	Tax o	unt of line 97 you want applied to you paid tax available this year. Subtract I due. If line 95 is less than line 64, sub	tract line 95 from line 64	l(100		_ [00
						<u>Code</u>	Amount		_
		Califo	ornia Seniors Special Fund. See instru	octions		400		Г	00
			eimer's Disease and Related Dementia					<u>.</u> (00
		Rare	and Endangered Species Preservatio	n Voluntary Tax Contribu	tion Program	403		<u>.</u> [00
		Califo	ornia Breast Cancer Research Volunta	ry Tax Contribution Fund	l	• 405		. (00
		Califo	ornia Firefighters' Memorial Voluntary	Tax Contribution Fund .		406		. (00
		Emei	gency Food for Families Voluntary Ta	x Contribution Fund		• 407		. (00
		Califo	ornia Peace Officer Memorial Foundat	ion Voluntary Tax Contri	bution Fund	408		. (00
		Califo	ornia Sea Otter Voluntary Tax Contrib	ution Fund		410		_ (00
		Califo	ornia Cancer Research Voluntary Tax	Contribution Fund		• 413		<u>.</u> [00
tions		Scho	ol Supplies for Homeless Children Vo	luntary Tax Contribution	Fund	• 422		. [00
Contributions		State	Parks Protection Fund/Parks Pass P	urchase		423		_ [(00
<u></u>		Prote	ect Our Coast and Oceans Voluntary T	ax Contribution Fund		• 424		_ [00
		Keep	Arts in Schools Voluntary Tax Contri	bution Fund		425		. [00
		Prev	ention of Animal Homelessness and C	ruelty Voluntary Tax Cor	ntribution Fund	431		_ [00
		Califo	ornia Senior Citizen Advocacy Volunta	ry Tax Contribution Fund	d	438		_ [00
		Nativ	re California Wildlife Rehabilitation Vo	luntary Tax Contribution	Fund	439		. [00
		Rape	· Kit Backlog Voluntary Tax Contributi	on Fund		440		_[(00
		Suici	de Prevention Voluntary Tax Contribu	tion Fund		• 444		_[00
		Ment	al Health Crisis Prevention Voluntary	Tax Contribution Fund		445		. [00
			ornia Community and Neighborhood			446		. (00
	110		amounts in code 400 through code 4	•				_ [00
				•			Con instructions. Do not sound south	_	_
Amount You Owe	111		to: FRANCHISE TAX BOARD, PO B				bee instructions. Do not send cash.	_[00
₹۶		Pay	Online – Go to ftb.ca.gov/pay for mo	re information.			REV 02/03/23 PRO	- 12	

You	r nan	ne:	MANJU			」 Yo	ur SSN	or ITIN:	170-35	-1247					
Interest and Penalties	112 113	Und	rest, late return erpayment of es	timated			nt penaltie		5F attached						. 00
ᆵ	114	Tota	I amount due. S	ee instr	uctions. Encl	lose, b	out do no	t staple, a	ny payment .		11	4			. 00
	115	REF	UND OR NO AM	OUNT [DUE. Subtrac	et the	sum of lir	ne 110. lir	ne 112, and li	ne 113 from	n line 99. S	See instru	ctions.		
			to: FRANCHISE											1503	. 00
Refund and Direct Deposit		See	n the informatio instructions. Ha r the following a	ve you amount	verified the of my refund	routin	g and ac	count nur	nbers? Use v	hole dollar	s only.			or a deposit slip).
Dire		• F	Routing number	• Ty	Checking	• A	ccount n	umber		1		• 11	6 Direct d	eposit amount	
dand		1	11000614		Savings	52	25188	063						1503	. 00
		• F	Routing number	• Ty	checking Savings	• A	Account n	umber				• 11	7 Direct d	eposit amount	<u> </u>
Voter Info.			voter registratio												
Our p to loo Unde is tru	orivacy cate FT er pena	notice B 113 alties (rect, a	1 EN-SP, Franchise	nnual tax Tax Boa	booklets or or rd Privacy Noti	nline. G ice on C	o to ftb.ca Collection.	.gov/privac To request t	y to learn about his notice by m	our privacy p ail, call 800.33 chedules and	oolicy statem 38.0505 and d statement	d enter form s, and to th	code 948 when the best of m	/forms and search hen instructed. y knowledge and b urn, both must sign	oelief, it
			Your email a	address.	Enter only one	e email	address.			J L			Prefe	rred phone numbe	r
Si	gn														
He	ere unlaw	ef. il	Paid preparer's		•		•			of which pre	eparer has	any knowl	edge)		
to fo	rge a use's/	riui	Firm's name (c	or yours, i	f self-employe	ed)								● PTIN	
RDF			GLOBAL	TAX	ES LLC	1								P020827	703
	t tax		Firm's address		·	וזסם	INI CIMI T	~k N.T	08816					• Firm's FEIN 8431719	265
retu See instr		ns.	Do you want							See instruc	ctions		Yes	× No	903
			Print Third Part											e Number	
													REV 02/03	/23 PRO	

Form 540 2022 **Side 5**

2022 California Adjustments — Residents

CA (540)

lm	mportant: Attach this schedule behind Form 540, Side 5 as a supporting California schedule.										
Na	me(s) as shown on tax return										
N	ANDA KISHOR MANJU				170351247						
P a	art I Income Adjustment Schedule ction A – Income from federal Form 1040 or 1040-SR	A (taxa	eral Amounts ble amounts from your al tax return)	B Subtractions See instructions	C Additions See instructions						
1	a Total amount from federal Form(s) W-2, box 1. See instructions 1a	•	130706	•	•						
	b Household employee wages not reported on federal Form(s) W-2	•		•	•						
	c Tip income not reported on line 1a 1c	•		•	•						
	d Medicaid waiver payments not reported on federal Form(s) W-2. See instructions 1d	•		•	•						
	e Taxable dependent care benefits from federal Form 2441, line 26 1e	•		•	•						
	f Employer-provided adoption benefits from federal Form 8839, line 29	•		•	•						
	g Wages from federal Form 8919, line 6 1g	•		•	•						
	h Other earned income. See instructions 1h	•		•	•						
	i Nontaxable combat pay election. See instructions				•						
	z Add line 1a through line 1i1z	•	130706	•	•						
		•		•	•						
		•	14	•	•						
4	IRA distributions. See instructions. a • 4b	•		•	•						
5	Pensions and annuities. See instructions. a 5b	•		•	•						
6	Social security benefits. a • 6b	•		•							
	. ,	•	184	•	•						
	ction B – Additional Income from federal Schedule 1	(Form 10	40)								
1	Taxable refunds, credits, or offsets of state and local income taxes	•		•							
2	a Alimony received. See instructions 2a	•			•						
3	Business income or (loss). See instructions 3	•		•	•						
	Other gains or (losses)	•		•	•						
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc	•	-9200	•	•						
6	Farm income or (loss)	•		•	•						
7	Unemployment compensation	•		•							

ction B – Additional Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
Other income: a Federal net operating loss8a	()		•
b Gambling8b	•	•	
c Cancellation of debt 8c	•	•	•
d Foreign earned income exclusion from federal Form 2555	• ()		•
e Income from federal Form 8853 8e	•		•
f Income from federal Form 8889	•	•	
g Alaska Permanent Fund dividends8g	•		
h Jury duty pay8h	•		
i Prizes and awards	•		
j Activity not engaged in for profit income 8j	•		
k Stock options8k	•		•
I 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 81	•		
m Olympic and Paralympic medals and USOC prize money	•		
n IRC Section 951(a) inclusion	•	•	
o IRC Section 951A(a) inclusion80	•	•	
p IRC Section 461(I) excess business loss adjustment 8p	•	•	•
${\bf q}$ Taxable distributions from an ABLE account ${\bf 8q}$	•		
r Scholarship and fellowship grants not reported on federal Form(s) W-28r	_		
s Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d8s	• ()		
t Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan 8t	•		
u Wages earned while incarcerated8u	•		
z Other income. List type and amount.			
8z		•	•

Section B – Additional Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
9 a Total other income. Add lines 8a through 8z. 9a	•	•	•
b1 Disaster loss deduction from form FTB 3805V 9b	1	•	
b2 NOL deduction from form FTB 3805V 9b	2	•	
b3 NOL from form FTB 3805Z, 3807, or 3809 9b	3	•	
10 Total. Combine Section A, line 1z through line 7, and Section B, line 1 through line 7, and line 9a in column A and column C. Add Section A, line 1z through line 7, and Section B, line 1 through line 7, line 9a, and line 9b1 through line 9b3 in column B (as applicable). See instructions	121704	•	•
Section C – Adjustments to Income rom federal Schedule 1 (Form 1040)			
11 Educator expenses	•	•	
2 Certain business expenses of reservists, performing artists, and fee-basis government officials12	•	•	•
3 Health savings account deduction	•	•	
4 Moving expenses. Attach form FTB 3913. See instructions	•		•
5 Deductible part of self-employment tax. See instructions	•	•	
6 Self-employed SEP, SIMPLE, and qualified plans16	•		
7 Self-employed health insurance deduction. See instructions	•	•	
8 Penalty on early withdrawal of savings	•		
9 a Alimony paid	a		•
b Recipient's: SSN ●	-		
Last Name	-		
20 IRA deduction	•	•	•
21 Student loan interest deduction	•		•
22 Reserved for future use			
23 Archer MSA deduction	•		

Section C – Adjustments to Income Continued	A	Federal Amounts (taxable amounts from your federal tax return)		B Subtractions See instructions	C Additions See instructions
24 Other adjustments: a Jury duty pay	•	·			
 b Deductible expenses related to income reported on line 8I from the rental of personal property engaged in for profit	•		•		•
c Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	•		•		
d Reforestation amortization and expenses24d	•		•		
e Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 24e	•				
f Contributions to IRC Section 501(c)(18)(D) pension plans	•		•		•
g Contributions by certain chaplains to IRC Section 403(b) plans	•		•		•
h Attorney fees and court costs for actions involving certain unlawful discrimination claims 24h	•				
i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations 24i	•		•		
j Housing deduction from federal Form 2555 24 j	•		•		
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041)24k	•				
z Other adjustments. List type and amount.					
●24z	•		•		•
Total other adjustments. Add line 24a through line 24z	•		•		•
Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions	•		•		•
7 Total. Subtract line 26 from line 10 in columns A, B, and C. See instructions	•	121704	•		•

Part II Adjustments to Federal Itemized Deductions				
Check the box if you did NOT itemize for federal but will item	nize for	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Medical and Dental Expenses See instructions.				
1 Medical and dental expenses •	1			
2 Enter amount from federal Form 1040 or 1040-SR, line 11 121704	2			
3 Multiply line 2 by 7.5% (0.075) ● 9128				
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0	.4			•
Taxes You Paid5 a State and local income tax or general sales taxes.	.5a	8951	8951	
b State and local real estate taxes	.5b			
c State and local personal property taxes	.5c			
d Add line 5a through line 5c	.5d	8951		
e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B. Enter the difference from line 5d and line 5e, column A in line 5e, column C	.5e	8951	8951	•
6 Other taxes. List type ●	6)	•	•
7 Add line 5e and line 6	.7	8951	8951	C
Interest You Paid 8 a Home mortgage interest and points reported to you on federal Form 1098	.8a			•
b Home mortgage interest not reported to you on federal Form 1098	.8b			•
c Points not reported to you on federal Form 1098.	.8c			•
d Reserved for future use	.8d			
e Add line 8a through line 8c	.8e		•	•
9 Investment interest	.9		•	•
10 Add line 8e and line 9	10		•	•

Part II	Adjustments to Federal Itemized Deductions Continued	A	Federal Amounts (from federal Schedule A (Form 1040))		ibtractions e instructions		C Additions See instructions
Gifts to (
11 Gifts	s by cash or check	•		•		•	
12 Othe	er than by cash or check12	•		•		•	
13 Carr	yover from prior year13	•		•		•	
14 Add	line 11 through line 13	•		•		•	
15 Casi	and Theft Losses ualty or theft loss(es) (other than net qualified disaster es). Attach federal Form 4684. See instructions15	•		•		•	
Other Ite	mized Deductions						
16 Othe	er—from list in federal instructions 16	•		•		•	
17 Add colu	lines 4, 7, 10, 14, 15, and 16 in mns A, B, and C	•	8951	•	8951	•	0
18 Tota	I. Combine line 17 column A less column B plus co	lumn	C			18	0
Job Expe	enses and Certain Miscellaneous Deductions						
	eimbursed employee expenses: job travel, union due ch federal Form 2106 if required. See instructions .) 19			
	preparation fees			20			
21 Othe box,	er expenses: investment, safe deposit etc. List type		•	21	0		
	line 19 through line 21			22	0		
23 Ente or 1	er amount from federal Form 1040 040-SR, line 11		121704				
24 Mult	tiply line 23 by 2% (0.02). If less than zero, enter 0.			24	2434		
25 Sub	tract line 24 from line 22. If line 24 is more than line	22, 6	enter O			25	0
26 Tota	I Itemized Deductions. Add line 18 and line 25					26	0
27 Othe	er adjustments. See instructions. Specify.					27	
28 Com	bine line 26 and line 27					28	0
	our federal AGI (Form 540, line 13) more than the Single or married/RDP filing separately Head of household Married/RDP filing jointly or qualifying surviving s Transfer the amount on line 28 to line 29.		· · · · · · · · · · · · · · · · · · ·	.\$229,908 .\$344,867	?		
	Complete the Itemized Deductions Worksheet in th	e inst	ructions for Schedule CA	(540), line 2	9	29	0
30 Ente	er the larger of the amount on line 29 or your stanc						
	Single or married/RDP filing separately. See instru Married/RDP filing jointly, head of household, or qu	alifyii	ng surviving spouse/RDP	\$10,404		\	
Tran	sfer the amount on line 30 to Form 540, line 18					30	5202
					REV 02/03/23 PRO		

TAXABLE YEAR

2022 Passive Activity Loss Limitations

3801

_	ach to Form 540, Form 540NR, Form 541, or Form 100S.			1 = -			
	ne(s) as shown on tax return		I, FEIN, or CA corporation	no.			
NA	NDA KISHOR MANJU			1	/035	1247	
Pa	2022 Passive Activity Loss See the instructions for Part IV and Part VI for federal Form 8582, Pass Be sure to use California amounts.	ive A	ctivity Loss Limitations	, befo	re con	npleting Part I.	
Ren	ital Real Estate Activities with Active Participation		1				
1a	Activities with net income from Part IV, column (a)	1a	0	00			
1b	Activities with net loss from Part IV, column (b)	1b	(-9200)	00			
1c	Prior year unallowed losses from Part IV, column (c)	1c	()	00			
1d	Combine line 1a, line 1b, and line 1c				1d	-9200	00
AII (Other Passive Activities		1				
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)	2 c	()	00			
	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 instruct line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10.				3	-9200	00
Pa	Special Allowance for Rental Real Estate Activities with Active Enter all numbers in Part II as positive amounts. See instructions.	e Par	ticipation				
4	Enter the smaller of losses from line 1d or line 3				4	9200	00
5 6	Enter \$150,000. If married/RDP filing a separate tax return, see instructions Enter federal modified adjusted gross income, but not less than zero.	5	150000	00			
	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	130904	00			
7	Subtract line 6 from line 5	7	19096	00			
8	Multiply line 7 by 50% (.50). Do not enter more than \$25,000				8	9548	00
9	Enter the smaller of line 4 or line 8			•	9	9200	00
Pa	rt 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				11	9200	00
	See the instructions on Page 2 to find out how to report the losses on your tax REV 02/03/23 PRO	retur	II.				

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)
	SCH E	N/A	-9200	0	-9200
				<u> </u>	

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	Enter the California net income (loss) from the	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:
(a) Schedule C Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
				If the amount below is positive , transfer the amount to Sch. CA (540), Part I or Sch. CA

Total		1(c)	1(d)*	1(e)
				If the amount below is negative , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, (as a positive amount) line 3, column B.
				(540NR), Part II, Section B, line 3, column C.

(a) Schedule E Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
SCHEDULE E, PAGE 1	PASSIVE	-9200	-9200	If the amount below is positive , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 5, column C.
				If the amount below is negative , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, (as a positive amount) line 5, column B.
Total	<u> </u> 	2(c) -9200	2(d)** -9200	

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

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^{**} 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.