

IRS e-file Signature Authorization

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

Submission Identification Number (SID) ▶

Taxpayer's name OJAS GOVARDHAN	Social security number 773-88-2088
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	97,299.
2	Total tax	14,169.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	15,979.
4	Amount you want refunded to you	1,810.
5	Amount you owe	

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

8	2	0	8	8
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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 ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

- I authorize _____ to enter or generate my PIN

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

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication – Practitioner PIN Method Only

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

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

Don't enter all zeros

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

ERO's signature ▶ _____ Date ▶ _____

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

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

Personal information section including name (OJAS GOVARDHAN), social security number (773-88-2088), address (390 ELAN VILLAGE LN SAN JOSE CA 95134), and marital status.

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)? [] Yes [X] No

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

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

Table with 5 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Check the box if qualifies for (Child tax credit, Credit for other dependents). Includes dependents section.

Main income table with columns for line numbers (1a-15) and amounts. Includes sub-columns for tax-exempt interest, qualified dividends, IRA distributions, pensions, and social security benefits. Total taxable income: 84,349.

Table with 2 columns: Line number and Amount. Rows 16-24 include Tax and Credits. Total tax is 14,169.

Table with 2 columns: Line number and Amount. Rows 25-33 include Payments. Total payments are 15,979.

Table with 2 columns: Line number and Amount. Rows 34-36 include Refund. Amount of refund is 1,810.

Table with 2 columns: Line number and Amount. Rows 37-38 include Amount You Owe. Total amount owed is 1,810.

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

Sign Here section with signature lines for preparer and spouse, and fields for date and occupation.

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

**SCHEDULE 1
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

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

OMB No. 1545-0074

2022

Attachment
Sequence No. **01**

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

OJAS GOVARDHAN

Your social security number

773-88-2088

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes		1	
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions): _____			
3	Business income or (loss). Attach Schedule C		3	
4	Other gains or (losses). Attach Form 4797		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		5	-10,492.
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation		7	
8	Other income:			
a	Net operating loss	8a ()		
b	Gambling	8b		
c	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d ()		
e	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l		
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m		
n	Section 951(a) inclusion (see instructions)	8n		
o	Section 951A(a) inclusion (see instructions)	8o		
p	Section 461(l) excess business loss adjustment	8p		
q	Taxable distributions from an ABL account (see instructions)	8q		
r	Scholarship and fellowship grants not reported on Form W-2	8r		
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s ()		
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t		
u	Wages earned while incarcerated	8u		
z	Other income. List type and amount: _____	8z		
9	Total other income. Add lines 8a through 8z		9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		10	-10,492.

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

Schedule 1 (Form 1040) 2022

Part II Adjustments to Income

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

**SCHEDULE E
(Form 1040)**

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

OMB No. 1545-0074

2022
Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service

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

Name(s) shown on return

Your social security number

OJAS GOVARDHAN

773-88-2088

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 2, SEC 27, PRADHIKARAN NIGDI, PUNE MAHARASHTRA IN 411044

B
C

1b Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days		Personal Use Days	QJV
		A	B	C	
A 3		365		0	<input type="checkbox"/>
B					<input type="checkbox"/>
C					<input type="checkbox"/>

Type of Property:

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

Income:		Properties:		
		A	B	C
3	Rents received	3	637.	
4	Royalties received	4		
Expenses:				
5	Advertising	5		
6	Auto and travel (see instructions)	6		
7	Cleaning and maintenance	7	2,487.	
8	Commissions	8		
9	Insurance	9		
10	Legal and other professional fees	10		
11	Management fees	11	2,698.	
12	Mortgage interest paid to banks, etc. (see instructions)	12		
13	Other interest	13		
14	Repairs	14	1,933.	
15	Supplies	15	1,840.	
16	Taxes	16		
17	Utilities	17	2,171.	
18	Depreciation expense or depletion	18		
19	Other (list) _____	19		
20	Total expenses. Add lines 5 through 19	20	11,129.	
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	-10,492.	
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(10,492.)	()
23a	Total of all amounts reported on line 3 for all rental properties	23a	637.	
b	Total of all amounts reported on line 4 for all royalty properties	23b		
c	Total of all amounts reported on line 12 for all properties	23c		
d	Total of all amounts reported on line 18 for all properties	23d		
e	Total of all amounts reported on line 20 for all properties	23e	11,129.	
24	Income. Add positive amounts shown on line 21. Do not include any losses	24		
25	Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(10,492.)	
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26		-10,492.

For Paperwork Reduction Act Notice, see the separate instructions.

NPA

-10,492.

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 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.
773-88-2088

OJAS GOVARDHAN

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

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

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2022. See instructions	<input checked="" type="checkbox"/> Self-only <input type="checkbox"/> Family
2	HSA contributions you made for 2022 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2022. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2 0.
3	If you were under age 55 at the end of 2022 and, on the first day of every month during 2022, you were, or were considered, an eligible individual with the same coverage, enter \$3,650 (\$7,300 for family coverage). All others , see the instructions for the amount to enter	3 3,650.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2022 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2022, also include any amount contributed to your spouse's Archer MSAs	4 0.
5	Subtract line 4 from line 3. If zero or less, enter -0-	5 3,650.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2022, see the instructions for the amount to enter	6 3,650.
7	If you were age 55 or older at the end of 2022, married, and you or your spouse had family coverage under an HDHP at any time during 2022, enter your additional contribution amount. See instructions	7 0.
8	Add lines 6 and 7	8 3,650.
9	Employer contributions made to your HSAs for 2022	9 301.
10	Qualified HSA funding distributions	10
11	Add lines 9 and 10	11 301.
12	Subtract line 11 from line 8. If zero or less, enter -0-	12 3,349.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	13 0.

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

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

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

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

Qualified Business Income Deduction Simplified Computation

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Attachment
Sequence No. **55**

Go to www.irs.gov/Form8995 for instructions and the latest information.

Name(s) shown on return

OJAS GOVARDHAN

Your taxpayer identification number

773-88-2088

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.
Use this form if your taxable income, before your qualified business income deduction, is at or below \$170,050 (\$340,100 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i			
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	
3	Qualified business net (loss) carryforward from the prior year	3 ()	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	
5	Qualified business income component. Multiply line 4 by 20% (0.20)		5
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6 1.	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7 ()	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8 1.	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)		9 0.
10	Qualified business income deduction before the income limitation. Add lines 5 and 9		10 0.
11	Taxable income before qualified business income deduction (see instructions)	11 84,349.	
12	Net capital gain (see instructions)	12 21.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13 84,328.	
14	Income limitation. Multiply line 13 by 20% (0.20)		14 16,866.
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)		15 0.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-		16 (0.)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-		17 (0.)

2022 MICHIGAN Individual Income Tax Return MI-1040

Amended Return
(Include Schedule AMD)

Return is due April 18, 2023. Type or print in blue or black ink.

1. Filer's First Name OJAS	M.I.	Last Name GOVARDHAN	2. Filer's Full Social Security No. (Example: 123-45-6789) 773 — 88 — 2088	
If a Joint Return, Spouse's First Name	M.I.	Last Name	3. Spouse's Full Social Security No. (Example: 123-45-6789) — —	
Home Address (Number, Street, or P.O. Box) 390 ELAN VILLAGE LN, APT. U 227			4. School District Code (5 digits – see page 60) 10000	
City or Town SAN JOSE		State CA	ZIP Code 95134	

5. STATE CAMPAIGN FUND Check if you (and/or your spouse, if filing a joint return) want \$3 of your taxes to go to this fund. This will not increase your tax or reduce your refund. <table style="margin-left: 20px;"> <tr> <td>a.</td> <td><input type="checkbox"/></td> <td>Filer</td> </tr> <tr> <td>b.</td> <td><input type="checkbox"/></td> <td>Spouse</td> </tr> </table>	a.	<input type="checkbox"/>	Filer	b.	<input type="checkbox"/>	Spouse	6. FARMERS, FISHERMEN, OR SEAFARERS <input type="checkbox"/> Check this box if 2/3 of your income is from farming, fishing, or seafaring.
a.	<input type="checkbox"/>	Filer					
b.	<input type="checkbox"/>	Spouse					

7. 2022 FILING STATUS. Check one. a. <input checked="" type="checkbox"/> Single b. <input type="checkbox"/> Married filing jointly c. <input type="checkbox"/> Married filing separately* * If you check box "c," complete line 3 and enter spouse's full name below: <div style="border: 1px solid black; height: 20px; width: 200px; margin-left: 20px;"></div>	8. 2022 RESIDENCY STATUS. Check all that apply. a. <input type="checkbox"/> Resident b. <input type="checkbox"/> Nonresident * c. <input checked="" type="checkbox"/> Part-Year Resident * * If you check box "b" or "c," you must complete and include Schedule NR.
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9. EXEMPTIONS. NOTE: If someone else can claim you as a dependent, check box 9e, enter 0 on line 9a and enter \$1,500 on line 9e (see instr.).

a. Number of exemptions (see instructions).....	9a.	1	x	\$5,000	9a.	5000	00
b. Number of individuals who qualify for one of the following special exemptions: deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled.....	9b.		x	\$2,900	9b.		00
c. Number of qualified disabled veterans.....	9c.		x	\$400	9c.		00
d. Number of Certificates of Stillbirth from MDHHS (see instructions).....	9d.		x	\$5,000	9d.		00
e. Claimed as dependent, see line 9 NOTE above.....	9e.	<input type="checkbox"/>			9e.		00
f. Add lines 9a, 9b, 9c, 9d and 9e. Enter here and on line 15.....	9f.				9f.	5000	00

10. Adjusted Gross Income from your U.S. Form 1040 (see instructions).....	10.	97299	00
11. Additions from Schedule 1, line 9. Include Schedule 1	11.		00
12. Total. Add lines 10 and 11.....	12.	97299	00
13. Subtractions from Schedule 1, line 30. Include Schedule 1	13.	44993	00
14. Income subject to tax. Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0".....	14.	52306	00
15. Exemption allowance. Enter amount from line 9f or Schedule NR, line 19.....	15.	2688	00
16. Taxable income. Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0".....	16.	49618	00
17. Tax. Multiply line 16 by 4.25% (0.0425).....	17.	2109	00

		AMOUNT		CREDIT		
18. Income Tax Imposed by government units outside Michigan. Include a copy of the return (see instructions).....	18a.		00	18b.		00
19. Michigan Historic Preservation Tax Credit (see instructions).	19a.		00	19b.		00
20. Income Tax. Subtract the sum of lines 18b and 19b from line 17. If the sum of lines 18b and 19b is greater than line 17, enter "0".....	20.			20.	2109	00

Filer's Full Social Security Number

773	—	88	—	2088
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21. Enter amount of Income Tax from line 20.....	21.	2109	00
22. Voluntary Contributions from Form 4642, line 6. Include Form 4642	22.		00
23. USE TAX. Use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1 (see instructions).....	23.	0	00
24. Total Tax Liability. Add lines 21, 22 and 23	24.	2109	00

REFUNDABLE CREDITS AND PAYMENTS

25. Property Tax Credit. Include MI-1040CR or MI-1040CR-2	25.		00
26. Farmland Preservation Tax Credit. Include MI-1040CR-5	26.		00
27. Earned Income Tax Credit. Multiply line 27a by 6% (0.06) and enter result on line 27b.	27a.	FEDERAL	00
27b.	27b.	MICHIGAN	00
28. Michigan Historic Preservation Tax Credit (refundable). Include Form 3581	28.		00
29. Credit for allocated share of tax paid by an electing flow-through entity (see instructions).....	29.		00
30. Michigan tax withheld from Schedule W, line 6. Include Schedule W (do not submit W-2s)	30.	2222	00
31. Estimated tax, extension payments and 2021 credit forward	31.		00
32. 2022 AMENDED RETURNS ONLY. Taxpayers completing an original 2022 return should skip to line 33. Amended returns must include Schedule AMD (see instructions) .			
32a. <input type="checkbox"/> If you had a refund and/or credit forward on the original return, check box 32a and enter this amount as a negative number on line 32c.			
32b. <input type="checkbox"/> If you paid with the original return, check box 32b and enter the amount paid with the original return, plus any additional tax paid after filing, as a positive number on line 32c. Do not include interest or penalty.	32c.		00
33. Total refundable credits and payments. Add lines 25, 26, 27b, 28, 29, 30, 31 and 32c	33.	2222	00

REFUND OR TAX DUE

34. If line 33 is less than line 24, subtract line 33 from line 24. If applicable, see instructions.	34.		00
Include interest <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> and penalty <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		YOU OWE	
35. Overpayment. If line 33 is greater than line 24, subtract line 24 from line 33	35.	113	00
36. Credit Forward. Amount of line 35 to be credited to your 2023 estimated tax for your 2023 tax return ...	36.		00
37. Subtract line 36 from line 35	37.	REFUND	113 00

DIRECT DEPOSIT <i>Deposit your refund directly to your financial institution! See instructions and complete a, b and c.</i>	a. Routing Transit Number	b. Account Number	c. Type of Account	
	052001633	446035099093	1. <input checked="" type="checkbox"/> Checking	2. <input type="checkbox"/> Savings

Deceased Taxpayer. If Filer and/or Spouse died after December 31, 2021, enter dates below. ENTER DATE OF DEATH ONLY. Example: 04-15-2022 (MM-DD-YYYY)		Preparer Certification. I declare under penalty of perjury that this return is based on all information of which I have any knowledge.	
Filer	— —	Spouse	— —
		Preparer's PTIN, FEIN or SSN P02082703	
Taxpayer Certification. I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.		Preparer's Name (print or type) SYAM PRIYA RAM SAGAR GUPTA TA	
Filer's Signature	Date	Preparer's Signature SYAM PRIYA RAM SAGAR GUPTA TA	
Spouse's Signature	Date	Preparer's Business Name, Address and Telephone Number GLOBAL TAXES LLC 245 ROONEY CT E BRUNSWICK NJ 08816 678-965-9522	
<input type="checkbox"/> By checking this box, I authorize Treasury to discuss my return with my preparer.			

Refund, credit, or zero returns. Mail your return to: **Michigan Department of Treasury, Lansing, MI 48956**
Pay amount on line 34 (see instructions). Mail your check and return to: **Michigan Department of Treasury, Lansing, MI 48929**

2022 MICHIGAN Schedule 1 Additions and Subtractions

Issued under authority of Public Act 281 of 1967, as amended.

Attachment 01

Include with Form MI-1040. Type or print in blue or black ink.

Filer's First Name OJAS	M.I.	Last Name GOVARDHAN	Filer's Full Social Security No. (Example: 123-45-6789) 773 — 88 — 2088
----------------------------	------	------------------------	--

Additions to Income (all entries must be positive numbers)

1. Gross interest and dividends from obligations issued by states (other than Michigan) or their political subdivisions.....	1.		00
2. Deduction for taxes on or measured by income, including self-employment tax, taken on your federal return, and allocated share of tax paid by an electing flow-through entity (see instructions)	2.		00
3. Gains from Michigan column of MI-1040D and MI-4797	3.		00
4. Losses attributable to other states (see instructions)	4.		00
5. Net loss from federal column of your Michigan MI-1040D or MI-4797	5.		00
6. Oil, gas, and nonferrous metallic mineral expenses (Michigan sourced) deducted to arrive at Adjusted Gross Income (AGI).....	6.		00
7. Federal Net Operating Loss deduction included in AGI.....	7.		00
8. Other (see instructions). Describe: _____	8.		00
9. Total additions. Add lines 1 through 8. Enter here and on MI-1040, line 11	9.	0	00

Subtractions from Income (all entries must be positive numbers)

10. Income from U.S. government bonds and other U.S. obligations included in MI-1040, line 10. Include U.S. <i>Schedule B</i> if over \$5,000.....	10.		00
11. Amount included in MI-1040, line 10, from military retirement benefits due to service in the U.S. Armed Forces or Michigan National Guard, or taxable railroad retirement benefits	11.		00
12. Gains from federal column of Michigan MI-1040D and MI-4797	12.		00
13. Income attributable to another state. Explain type and source: <u>SCHEDULE NR</u>	13.	44993	00
14. Taxable Social Security benefits or military pay (not retirement) included on MI-1040, line 10 ..	14.		00
15. Income earned while a resident of a Renaissance Zone (see instructions).	15.		00
16. Michigan state and local income tax refunds received in 2022 and included on MI-1040, line 10 (see instructions)	16.		00
17. Michigan Education Savings Program, MI 529 Advisor Plan, and Michigan Achieving a Better Life Experience Program.....	17.		00
18. Michigan Education Trust	18.		00
19. Oil, gas, and nonferrous metallic minerals income (Michigan sourced) included in AGI	19.		00
20. Resident Tribal Member income exempted under a State/Tribal tax agreement or pursuant to <i>Revenue Administrative Bulletin 1988-47</i>	20.		00
21. First-Time Home Buyer Savings Program. Enter amount from line 3 of Form 5792, <i>Michigan First-Time Home Buyer Savings Program</i> . Include Form 5792	21.		00
22. Miscellaneous subtractions (see instructions). Describe: _____	22.		00

2022 MICHIGAN Schedule 1 Additions and Subtractions

Filer's First Name OJAS	M.I.	Last Name GOVARDHAN	Filer's Full Social Security No. (Example: 123-45-6789) 773 — 88 — 2088
----------------------------	------	------------------------	--

Deduction Based on Year of Birth

Complete 23A through 23H if claiming the Michigan Standard Deduction, the retirement benefits deduction or the senior investment income deduction on lines 24, 25, 26, or 27. Check box(es) 23C and/or 23G **only** if you or your spouse received retirement benefits from employment with a governmental agency not covered by the federal Social Security Act (SSA exempt employment). **See instructions before continuing.**

23.	FILER				SPOUSE			
	A. Year of Birth (19xx)	B. Age as of 12-31-2022	C. Check if filer received benefits from SSA exempt employment	D. Check if filer retired as of 01-01-2013 and born after 1952	E. Year of Birth (19xx)	F. Age as of 12-31-2022	G. Check if spouse received benefits from SSA exempt employment	H. Check if spouse retired as of 01-01-2013 and born after 1952
	1996	26	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>

24. Tier 2 Michigan Standard Deduction. Complete this line if the older of you or your spouse (if married) was born during the period January 1, 1946 through December 31, 1952, and reached age 67. Do not complete lines 25, 26 or 27.	24.		00
25. Tier 3 Michigan Standard Deduction. Complete this line if the older of you or your spouse (if married) was born during the period January 1, 1953 through January 1, 1956, and reached age 67 on or before December 31, 2022. Do not complete lines 24, 26 or 27. Enter amount from line 6 of Worksheet 2.....	25.		00
26. Retirement benefits. Enter amount from line 16, 17 or 18 of Form 4884, <i>Michigan Pension Schedule</i> . Include Form 4884	26.		00
27. Dividend/interest/capital gains deduction for taxpayers 77 years and older . Deduction is limited to \$12,697 for single or married filing separately filers and \$25,394 for joint filers, less any deduction for retirement benefits (see instructions).....	27.		00

Check this box if you are the unremarried surviving spouse claiming a dividend, interest or capital gains deduction for someone born before 1946 who was at least age 65 at the time of death.

28. Subtotal. Add lines 10 through 27	28.	44993	00
29. 2022 Michigan NOL Deduction. Enter amount from line 11 or 12 of Form 5674, <i>Michigan Net Operating Loss Deduction</i> . Include Form 5674	29.		00
30. Total Subtractions. Add lines 28 and 29. Enter here and on MI-1040, line 13.....	30.	44993	00

2022 MICHIGAN Nonresident and Part-Year Resident Schedule

Issued under authority of Public Act 281 of 1967, as amended.

Type or print in blue or black ink.

Include with Form MI-1040. Read all instructions before completing this form.

Attachment 02

1. Filer's First Name OJAS	M.I.	Last Name GOVARDHAN	2. Filer's Full Social Security No. (Example: 123-45-6789) 773 — 88 — 2088
If a Joint Return, Spouse's First Name	M.I.	Last Name	3. Spouse's Full Social Security No. (Example: 123-45-6789) — —

4. 2022 RESIDENCY STATUS:

Check all that apply.

a. Nonresident

b. Part-Year Resident of Michigan.

Enter dates of Michigan residency in 2022*

*Dates of Michigan residency in 2022 (Enter dates as MM-DD-YYYY, Example: 04-15-2022)

		FILER	SPOUSE
FROM:	01 — 01 — 2022	— — 2022	— — 2022
TO:	05 — 31 — 2022	— — 2022	— — 2022

Income Allocation

	A. Total Income	B. Michigan Income	C. Other State(s) Income
5. Wages, salaries, other payments (tips, etc.)	107769 00	52306 00	55463 00
6. Interest and dividends	22 00	0 00	22 00
7. Business and farm income (include U.S. Schedules C and F).....	00	00	00
8. Gains/losses from MI-1040D or U.S. Schedule D, and/or MI-4797 or U.S. Form 4797.....	00	00	00
9. Income reported on U.S. Schedule E (include U.S. Schedule E and supporting statements)....	-10492 00	0 00	-10492 00
10. Pensions, IRA distributions, annuities and Social Security (see Form 4884).....	00	00	00
11. Other (see instructions).....	00	00	00
12. Total income. Add lines 5 through 11.....	97299 00	52306 00	44993 00
13. Enter the total adjustments from U.S. 1040 Describe:.....	0 00	0 00	0 00
14. Subtract line 13 from line 12. The amount in column A should equal MI-1040, line 10. Enter amount in column C on Schedule 1, line 13 or, if a negative amount, enter as a positive amount on Schedule 1, line 4.	97299 00	52306 00	44993 00

Exemption Allowance (If one spouse is a full-year resident, and the other is not, see instructions.)

15. Enter amount from MI-1040, line 9f.....		5000	00
16. Enter Michigan source income from line 14, column B.....	16	52306	00
17. Enter total income from line 14, column A.....	17	97299	00
18. Divide line 16 by line 17 (if line 16 is greater than line 17, enter 100%).....	18	53.76	%
19. If both spouses are part-year or nonresidents, multiply line 15 by the percentage on line 18 and enter here and on MI-1040, line 15. If one spouse is a full-year resident, complete Worksheet 6 and enter here and on MI-1040, line 15.....	19	2688	00

2022 MICHIGAN Withholding Tax Schedule

Issued under authority of Public Act 281 of 1967, as amended.

Type or print in blue or black ink.

Attachment 13

INSTRUCTIONS: If you had Michigan income tax withheld in 2022, you must complete a *Withholding Tax Schedule* (Schedule W) to claim the withholding on your *Individual Income Tax Return* (MI-1040, line 30). Report military pay in Table 1 and military retirement benefits and taxable railroad retirement benefits (both Tier 1 and Tier 2) in Table 2 even if no Michigan tax was withheld. Include your completed Schedule W with Form MI-1040. See complete instructions on page 2 of this form. If you need additional space, include another Schedule W.

1. Filer's First Name OJAS	M.I.	Last Name GOVARDHAN	2. Filer's Full Social Security No. (Example: 123-45-6789) 773 — 88 — 2088
If a Joint Return, Spouse's First Name	M.I.	Last Name	3. Spouse's Full Social Security No. (Example: 123-45-6789) — —

TABLE 1: MICHIGAN TAX WITHHELD OR MILITARY PAY REPORTED ON W-2, W-2G or CORRECTED W-2 FORMS

A		B	C	D		E	
Enter "X" for: Filer or Spouse		Employer's identification number (Example: 38-1234567)	Box c — Employer's name	Box 1 — Wages, tips, other compensation		Box 17 — Michigan income tax withheld	
X		95-2743174	CBRE INC	107769	00	2222	00
					00		00
					00		00
					00		00
					00		00
Enter Table 1 Subtotal from additional Schedule W forms (if applicable).....							00
4. SUBTOTAL. Enter total of Table 1, column E.						4.	2222 00

TABLE 2: MICHIGAN TAX WITHHELD OR MILITARY RETIREMENT BENEFITS AND RAILROAD RETIREMENT BENEFITS (BOTH TIER 1 AND TIER 2) REPORTED ON 1099 FORMS

A		B	C	D	E		
Enter "X" for: Filer or Spouse		Payer's federal identification number (Example: 38-1234567)	Payer's name	Taxable pension distribution, misc. income, etc. (see inst.)	Michigan income tax withheld		
					00	00	
					00	00	
					00	00	
					00	00	
					00	00	
Enter Table 2 Subtotal from additional Schedule W forms (if applicable).....							00
5. SUBTOTAL. Enter total of Table 2, column E.						5.	00
6. TOTAL. Add lines 4 and 5. Enter here and carry to MI-1040, line 30.....						6.	2222 00

TAXABLE YEAR

FORM

2022

California e-file Signature Authorization for Individuals

8879

Table with 2 columns: Name (Your name, Spouse's/RDP's name) and SSN or ITIN. Values: OJAS GOVARDHAN, 773-88-2088.

Part I Tax Return Information (whole dollars only)

Table with 2 columns: Line number and Amount. Values: 1 California adjusted gross income (AGI) 55463, 2 Amount You Owe, 3 Refund or No Amount Due 1109.

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

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2022, and to the best of my knowledge and belief, it is true, correct, and complete.

Taxpayer's PIN: check one box only

- I authorize GLOBAL TAXES LLC to enter my PIN 8 2 0 8 8 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.

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. I will enter my PIN as my signature on my 2022 e-filed California individual income tax return.

Spouse's/RDP's signature Date

Practitioner PIN Method Returns Only -- continue below

Part III Certification and Authentication — Practitioner PIN Method Only

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

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

Table with 11 cells containing digits: 2 2 2 4 9 6 6 1 9 8 9

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2022 California individual income tax return for the taxpayer(s) indicated above.

ERO's signature Date 03/06/2023

California Nonresident or Part-Year Resident Income Tax Return

2022

540NR

APE

ATTACH FEDERAL RETURN

773-88-2088 GOVA
OJAS GOVARDHAN

22

390 ELAN VILLAGE LN APT U 227
SAN JOSE CA 95134

09-09-1996

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

Filing Status

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

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

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

Whole dollars only

Exemptions

- 7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2. 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 = \$

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 X \$433 = \$

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Your name: Your SSN or ITIN:

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

Total Taxable Income	12 Total California wages from your federal Form(s) W-2, box 16 <input checked="" type="radio"/> 12 <input type="text" value="55463"/> <input type="text" value=".00"/>		
	13 Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 <input checked="" type="radio"/> 13 <input type="text" value="97299"/> <input type="text" value=".00"/>		
	14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B <input checked="" type="radio"/> 14 <input type="text" value=""/> <input type="text" value=".00"/>		
	15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions <input type="radio"/> 15 <input type="text" value="97299"/> <input type="text" value=".00"/>		
	16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C <input checked="" type="radio"/> 16 <input type="text" value="301"/> <input type="text" value=".00"/>		
	17 Adjusted gross income from all sources. Combine line 15 and line 16. <input checked="" type="radio"/> 17 <input type="text" value="97600"/> <input type="text" value=".00"/>		
	18 Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction . See instructions <input checked="" type="radio"/> 18 <input type="text" value="5202"/> <input type="text" value=".00"/>		
	19 Subtract line 18 from line 17. This is your total taxable income . If less than zero, enter -0- <input checked="" type="radio"/> 19 <input type="text" value="92398"/> <input type="text" value=".00"/>		

CA Taxable Income	31 Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule		
	<input type="checkbox"/> FTB 3800 <input checked="" type="radio"/> FTB 3803 <input checked="" type="radio"/> 31 <input type="text" value="5347"/> <input type="text" value=".00"/>		
	32 CA adjusted gross income from Schedule CA (540NR), Part IV, line 1. <input checked="" type="radio"/> 32 <input type="text" value="55463"/> <input type="text" value=".00"/>		
	35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5. <input checked="" type="radio"/> 35 <input type="text" value="52507"/> <input type="text" value=".00"/>		
	36 CA Tax Rate. Divide line 31 by line 19. <input checked="" type="radio"/> 36 <input type="text" value="0.0579"/>		
	37 CA Tax Before Exemption Credits. Multiply line 35 by line 36. <input checked="" type="radio"/> 37 <input type="text" value="3040"/> <input type="text" value=".00"/>		
	38 CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000. <input checked="" type="radio"/> 38 <input type="text" value="0.5683"/>		
	39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$229,908, see instructions <input checked="" type="radio"/> 39 <input type="text" value="80"/> <input type="text" value=".00"/>		
	40 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0- ... <input checked="" type="radio"/> 40 <input type="text" value="2960"/> <input type="text" value=".00"/>		
	41 Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A <input checked="" type="radio"/> 41 <input type="text" value=""/> <input type="text" value=".00"/>		
42 Add line 40 and line 41 <input checked="" type="radio"/> 42 <input type="text" value="2960"/> <input type="text" value=".00"/>			

Special Credits	50 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506. <input checked="" type="radio"/> 50 <input type="text" value=""/> <input type="text" value=".00"/>		
	51 Credit for joint custody head of household. See instructions <input checked="" type="radio"/> 51 <input type="text" value=""/> <input type="text" value=".00"/>		
	52 Credit for dependent parent. See instructions. <input checked="" type="radio"/> 52 <input type="text" value=""/> <input type="text" value=".00"/>		
	53 Credit for senior head of household. See instructions. <input checked="" type="radio"/> 53 <input type="text" value=""/> <input type="text" value=".00"/>		
	54 Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions <input checked="" type="radio"/> 54 <input type="text" value=""/>		
55 Credit amount. See instructions <input checked="" type="radio"/> 55 <input type="text" value=""/> <input type="text" value=".00"/>			

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Your name: Your SSN or ITIN:

Special Credits continued

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

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

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

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

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

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

Other Taxes

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

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

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

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

Payments

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

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

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

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

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

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

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

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

ISR Penalty

91 If you and your household had full-year health care coverage, check the box.
See instructions. Medicare Part A or C coverage is qualifying health care coverage. ●

If you did not check the box, see instructions.

Individual Shared Responsibility (ISR) Penalty. See instructions ● 91 .00

Overpaid Tax/Tax Due

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

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

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

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

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

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Your name: Your SSN or ITIN:

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

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

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

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Your name: Your SSN or ITIN:

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

125 REFUND OR NO AMOUNT DUE. Subtract line 120 from line 103. See instructions.
Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001**. 125 .00

Refund and Direct Deposit
Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.
All or the following amount of my refund (line 125) is authorized for direct deposit into the account shown below:

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

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

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

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

IMPORTANT: Attach a copy of your complete federal return.
Our privacy notice can be found in annual tax booklets or online. Go to **ftb.ca.gov/privacy** 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)

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

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

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

Joint tax return? See instructions.
Firm's address Firm's FEIN

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

Print Third Party Designee's Name Telephone Number

California Adjustments —
Nonresidents or Part-Year Residents

2022

CA (540NR)

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

Table with 2 columns: Name(s) as shown on tax return (OJAS GOVARDHAN) and SSN or ITIN (773882088)

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

During 2022:

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

Table for residency information with columns: Yourself, Spouse/RDP. Rows include domicile, military, CA resident/nonresident status, days in CA, and prior residency.

Part II Income Adjustment Schedule

Main income adjustment table with columns A-E: Federal Amounts, Subtractions, Additions, Total Amounts Using CA Law, CA Amounts. Rows include total federal income, wages, interest, dividends, IRA, pensions, and capital gain.

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		A	B	C	D	E
Section B — Additional Income from federal Schedule 1 (Form 1040)		Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
1	Taxable refunds, credits, or offsets of state and local income taxes.	<input type="radio"/>	<input type="radio"/>			
2 a	Alimony received. See instructions.	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3	Business income or (loss). See instructions.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4	Other gains or (losses)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc	<input type="radio"/> -10492	<input type="radio"/>	<input type="radio"/>	<input type="radio"/> -10492	<input type="radio"/>
6	Farm income or (loss)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7	Unemployment compensation	<input type="radio"/>	<input type="radio"/>			
8	Other income:					
8a	Federal net operating loss	<input type="radio"/> ()		<input type="radio"/>		
8b	Gambling	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
8c	Cancellation of debt	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8d	Foreign earned income exclusion from federal Form 2555	<input type="radio"/> ()		<input type="radio"/>		
8e	Income from federal Form 8853	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8f	Income from federal Form 8889	<input type="radio"/>	<input type="radio"/>			
8g	Alaska Permanent Fund dividends	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
8h	Jury duty pay	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
8i	Prizes and awards	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
8j	Activity not engaged in for profit income	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
8k	Stock options	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
8m	Olympic and Paralympic medals and USOC prize money	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
8n	IRC Section 951(a) inclusion	<input type="radio"/>	<input type="radio"/>			
8o	IRC Section 951A(a) inclusion	<input type="radio"/>	<input type="radio"/>			
8p	IRC Section 461(l) excess business loss adjustment	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8q	Taxable distributions from an ABLE account	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
8r	Scholarship and fellowship grants not reported on federal Form(s) W-2	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
8s	Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d	<input type="radio"/> ()			<input type="radio"/>	<input type="radio"/>
8t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
8u	Wages earned while incarcerated	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
8z	Other income. List type and amount. <input type="radio"/> _____	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9 a	Total other income. Add line 8a through line 8z.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

		A	B	C	D	E
Section B — Additional Income Continued		Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
b1	Disaster loss deduction from form FTB 3805V 9b1		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
b2	NOL deduction from form FTB 3805V 9b2		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
b3	NOL from form FTB 3805Z, FTB 3807, or FTB 3809 9b3		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
10	Total. Combine Section A, line 1z through line 7, and Section B, line 1 through line 7, line 9a and line 9b1 through line 9b3 (as applicable) in each column. See instructions. Go to Section C 10	<input checked="" type="radio"/> 97299	<input type="radio"/>	<input checked="" type="radio"/> 301	<input checked="" type="radio"/> 97600	<input checked="" type="radio"/> 55463

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

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

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Section C — Adjustments to Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions (difference between CA & federal law)	C Additions See instructions (difference between CA & federal law)	D Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations 24i	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
j Housing deduction from federal Form 2555 24j	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) 24k	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
z Other adjustments. List type and amount. <input checked="" type="radio"/> _____ 24z	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
25 Total other adjustments. Add line 24a through line 24z. 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
26 Add line 11 through line 23 and line 25 in each column, A through E 26	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
27 Total. Subtract line 26 from line 10 in each column, A through E. See instructions. 27	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
	97299		301	97600	55463

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

A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
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Medical and Dental Expenses See instructions.

1 Medical and dental expenses 1	<input checked="" type="radio"/>			
2 Enter amount from federal Form 1040 or 1040-SR, line 11 2	<input checked="" type="radio"/>	97299		
3 Multiply line 2 by 7.5% (0.075) 3	<input checked="" type="radio"/>	7297		
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 4	<input checked="" type="radio"/>			<input checked="" type="radio"/>

Taxes You Paid

5a State and local income tax or general sales taxes 5a	<input checked="" type="radio"/>	6940	<input checked="" type="radio"/>	6940	
5b State and local real estate taxes 5b	<input checked="" type="radio"/>				
5c State and local personal property taxes 5c	<input checked="" type="radio"/>				
5d Add line 5a through line 5c. 5d	<input checked="" type="radio"/>	6940			
5e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A Enter the amount from line 5a, column B in line 5e, column B Enter the difference from line 5d and line 5e, column A in line 5e, column C. 5e	<input checked="" type="radio"/>	6940	<input checked="" type="radio"/>	6940	<input checked="" type="radio"/>
6 Other taxes. List type <input checked="" type="radio"/> _____ 6	<input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>
7 Add line 5e and line 6. 7	<input checked="" type="radio"/>	6940	<input checked="" type="radio"/>	6940	<input checked="" type="radio"/>

Interest You Paid

8a Home mortgage interest and points reported to you on federal Form 1098 8a	<input checked="" type="radio"/>			<input checked="" type="radio"/>
8b Home mortgage interest not reported to you on federal Form 1098 8b	<input checked="" type="radio"/>			<input checked="" type="radio"/>
8c Points not reported to you on federal Form 1098. 8c	<input checked="" type="radio"/>			<input checked="" type="radio"/>
8d Reserved for future use 8d				
8e Add line 8a through line 8c. 8e	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
9 Investment interest. 9	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
10 Add line 8e and line 9. 10	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>

Gifts to Charity

11 Gifts by cash or check 11	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
12 Other than by cash or check. 12	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
13 Carryover from prior year. 13	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
14 Add line 11 through line 13 14	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>

Part III Adjustments to Federal Itemized Deductions Continued	A Federal Amounts <small>(from federal Schedule A Form 1040)</small>	B Subtractions <small>See instructions</small>	C Additions <small>See instructions</small>
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Casualty and Theft Losses

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

Other Itemized Deductions

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

17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C **17** 6940 6940 0

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

Job Expenses and Certain Miscellaneous Deductions

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

20 Tax preparation fees. **20**

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

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

23 Enter amount from federal Form 1040 or 1040-SR, line 11 97299

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

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

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

27 Other adjustments. See instructions. Specify. **27**

28 Combine line 26 and line 27. **28**

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

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

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

Part IV California Taxable Income

1 California AGI. Enter your California AGI from Part II, line 27, column E **1** 55463

2 Enter your deductions from line 30 **2** 5202

3 Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0- **3** 0.5683

4 California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3 **4** 2956

5 California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0- **5** 52507

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Name as Shown on Return
OJAS GOVARDHAN

Social Security No.
773-88-2088

Line 1 – Wages, Salaries, Tips, Etc.

	(B) Subtractions	(C) Additions
1 Excess reimbursements from Form 2106 included in wage income		
2 Active duty military pay		
3 Sick pay received under the Federal Insurance Contributions Act and Railroad Retirement Act		
4 Income exempted by U.S. tax treaties (unless specifically exempt for state purposes also)		
5 Exclusion for compensation from exercising a California Qualified Stock Option (CQSO).		
6 Ridesharing fringe benefit differences		
7 HSA employer contributions		301
8 Paid Family Leave Insurance (PFL) benefits		
I confirm that the PFL amount above is accurate <input type="checkbox"/>		
9 Employer-provided adoption benefits income exclusions.		
10 In-Home Supportive Services (IHSS) supplementary payment		
11 Native American income (Form 3504)		
12 Clergy housing exclusion. This is the amount entered on W-2s as smallest of amount spent or fair rental value		
a Enter the amount spent on qual. housing expenses _____		
13 Excess moving reimbursements		
14 CA Employees and federal Independent Contractors income		
15 Employer-provided dependent care assistance exclusion		
16 Other (itemize):		
a _____		
b _____		
c _____		
d _____		
Total adjustments to wages, salaries, tips, etc. Enter here and on Schedule CA (540/540NR), line 1.		301

Line 4 – IRA, Pensions, and Annuities

IRA's	(B) Subtractions	(C) Additions
1 Other (itemize):		
a _____		
b _____		
c _____		
d _____		
Total adjustments to IRA distributions. Enter here and on Schedule CA (540/540NR), line 4		
Pensions and Annuities	(B) Subtractions	(C) Additions
1 Form 1099-R, Railroad Retirement Benefits.		
Check here to confirm the Tier 2 RRB above is correct . . . ▶ <input type="checkbox"/>		
2 Other (itemize):		
a _____		
b _____		
c _____		
d _____		
Total adjustments to pensions and annuities. Enter here and on Schedule CA (540/540NR), line 5.		