

TAXABLE YEAR

FORM

2022

California e-file Signature Authorization for Individuals

8879

Table with 2 columns: Name/Spouse's name and SSN/ITIN. Row 1: VENKATA RAMESHCHANDR AVANCHA, 500-31-2624. Row 2: Spouse's/RDP's name, Spouse's/RDP's SSN or ITIN.

Part I Tax Return Information (whole dollars only)

Table with 2 columns: Line number and Amount. Line 1: California adjusted gross income (AGI) 9064. Line 2: Amount You Owe. Line 3: Refund or No Amount Due 211.

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

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

Taxpayer's PIN: check one box only

- Check box: I authorize GLOBAL TAXES LLC to enter my PIN 1 2 6 2 4 as my signature on my 2022 e-filed California individual income tax return.
Uncheck box: I will enter my PIN as my signature on my 2022 e-filed California individual income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature Date

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

- Uncheck box: I authorize to enter my PIN as my signature on my 2022 e-filed California individual income tax return. Do not enter all zeros.
Uncheck box: I will enter my PIN as my signature on my 2022 e-filed California individual income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's/RDP's signature Date

Practitioner PIN Method Returns Only -- continue below

Part III Certification and Authentication — Practitioner PIN Method Only

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

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

Table with 11 cells containing digits: 5, 1, 8, 9, 5, 2, 3, 1, 9, 8, 9

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2022 California individual income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and FTB Pub. 1345, 2022 Handbook for Authorized e-file Providers.

ERO's signature Date 03/28/2023

# California Nonresident or Part-Year Resident Income Tax Return

2022

540NR

APE

ATTACH FEDERAL RETURN

500-31-2624 AVAN  
VENKATARAMA AVANCHA

22

3625 DUVAL RD APT 1121  
AUSTIN TX 78759

05-11-1997

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

Filing Status

- 1  Single
- 4  Head of household (with qualifying person). See instructions.
- 2  Married/RDP filing jointly. See instr.
- 5  Qualifying surviving spouse/RDP. Enter year spouse/RDP died.
- 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.

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

Whole dollars only

- 7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions.  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 =  \$

Exemptions

	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 \$**

<b>Total Taxable Income</b>	<b>12</b> Total California wages from your federal Form(s) W-2, box 16 ..... <input checked="" type="radio"/> <b>12</b> <input type="text" value="9064"/> <input type="text" value=".00"/>
	<b>13</b> Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 ..... <input checked="" type="radio"/> <b>13</b> <input type="text" value="43270"/> <input type="text" value=".00"/>
	<b>14</b> California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B ..... <input checked="" type="radio"/> <b>14</b> <input type="text" value=""/> <input type="text" value=".00"/>
	<b>15</b> Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions ..... <b>15</b> <input type="text" value="43270"/> <input type="text" value=".00"/>
	<b>16</b> California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C ..... <input checked="" type="radio"/> <b>16</b> <input type="text" value=""/> <input type="text" value=".00"/>
	<b>17</b> Adjusted gross income from all sources. Combine line 15 and line 16. .... <input checked="" type="radio"/> <b>17</b> <input type="text" value="43270"/> <input type="text" value=".00"/>
	<b>18</b> Enter the <b>larger</b> of: Your California <b>itemized deductions</b> from Schedule CA (540NR), Part III, line 30; <b>OR</b> Your California <b>standard deduction</b> . See instructions ..... <input checked="" type="radio"/> <b>18</b> <input type="text" value="5202"/> <input type="text" value=".00"/>
	<b>19</b> Subtract line 18 from line 17. This is your <b>total taxable income</b> . If less than zero, enter -0- ..... <input checked="" type="radio"/> <b>19</b> <input type="text" value="38068"/> <input type="text" value=".00"/>

<b>CA Taxable Income</b>	<b>31</b> Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule <input checked="" type="radio"/> <input type="text" value="FTB 3800"/> <input checked="" type="radio"/> <input type="text" value="FTB 3803"/> ..... <input checked="" type="radio"/> <b>31</b> <input type="text" value="950"/> <input type="text" value=".00"/>
	<b>32</b> CA adjusted gross income from Schedule CA (540NR), Part IV, line 1. .... <input checked="" type="radio"/> <b>32</b> <input type="text" value="9064"/> <input type="text" value=".00"/>
	<b>35</b> CA Taxable Income from Schedule CA (540NR), Part IV, line 5. .... <input checked="" type="radio"/> <b>35</b> <input type="text" value="7974"/> <input type="text" value=".00"/>
	<b>36</b> CA Tax Rate. Divide line 31 by line 19. .... <input checked="" type="radio"/> <b>36</b> <input type="text" value="0.0250"/>
	<b>37</b> CA Tax Before Exemption Credits. Multiply line 35 by line 36. .... <input checked="" type="radio"/> <b>37</b> <input type="text" value="199"/> <input type="text" value=".00"/>
	<b>38</b> CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000. .... <input checked="" type="radio"/> <b>38</b> <input type="text" value="0.2095"/>
	<b>39</b> 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"/> <b>39</b> <input type="text" value="29"/> <input type="text" value=".00"/>
	<b>40</b> CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-... <input checked="" type="radio"/> <b>40</b> <input type="text" value="170"/> <input type="text" value=".00"/>
	<b>41</b> Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A <input checked="" type="radio"/> <b>41</b> <input type="text" value=""/> <input type="text" value=".00"/>
<b>42</b> Add line 40 and line 41 ..... <input checked="" type="radio"/> <b>42</b> <input type="text" value="170"/> <input type="text" value=".00"/>	

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

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

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

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

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

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

**Other Taxes**

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

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

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

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

**Payments**

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

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

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

84 Excess SDI (or VPMI) withheld. See instructions .....  .00

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

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

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

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

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

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

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

103 Overpaid tax available this year. Subtract line 102 from line 101 .....  .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
	<b>120</b> 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: AVANCHA Your SSN or ITIN: 500-31-2624

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. 125 211 .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:

Type
Routing number 121000248
Checking X
Savings
Account number 1423039245
126 Direct deposit amount 211 .00

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

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

Voter Info.
For voter registration information, check the box and go to sos.ca.gov/elections. See instructions .00

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 9499925798

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)
SYAM PRIYA RAM SAGAR GUPTA TALLAM

Firm's name (or yours, if self-employed) GLOBAL TAXES LLC PTIN P02082703

Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816 Firm's FEIN 843171965

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 (VENKATA RAMESHCHANDR AVANCHA) and SSN or ITIN (500312624)

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 status, CA residency start/end, nonresident status, days in CA, and prior CA 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, household employee wages, tip income, Medicaid waiver, dependent care, adoption benefits, wages, other earned income, nontaxable combat pay, taxable interest, dividends, IRA distributions, pensions, social security, and capital gain.

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		A	B	C	D	E
<b>Section B — Additional Income</b> from federal Schedule 1 (Form 1040)		<b>Federal Amounts</b> (taxable amounts from your federal tax return)	<b>Subtractions</b> See instructions (difference between CA & federal law)	<b>Additions</b> See instructions (difference between CA & federal law)	<b>Total Amounts Using CA Law As If You Were a CA Resident</b> (subtract col. B from col. A; add col. C to the result)	<b>CA Amounts</b> (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes. . . . .	<input type="radio"/>	<input type="radio"/>			
<b>2 a</b>	Alimony received. See instructions. . . . .	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>3</b>	Business income or (loss). See instructions. . . . .	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>4</b>	Other gains or (losses) . . . . .	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc . . . . .	<input type="radio"/> -5273	<input type="radio"/>	<input type="radio"/>	<input type="radio"/> -5273	<input type="radio"/>
<b>6</b>	Farm income or (loss) . . . . .	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>7</b>	Unemployment compensation . . . . .	<input type="radio"/>	<input type="radio"/>			
<b>8</b>	<b>Other income:</b>					
<b>8a</b>	Federal net operating loss . . . . .	<input type="radio"/> ( )		<input type="radio"/>		
<b>8b</b>	Gambling . . . . .	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>8c</b>	Cancellation of debt . . . . .	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>8d</b>	Foreign earned income exclusion from federal Form 2555 . . . . .	<input type="radio"/> ( )		<input type="radio"/>		
<b>8e</b>	Income from federal Form 8853 . . . . .	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>8f</b>	Income from federal Form 8889 . . . . .	<input type="radio"/>	<input type="radio"/>			
<b>8g</b>	Alaska Permanent Fund dividends . . . . .	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>8h</b>	Jury duty pay . . . . .	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>8i</b>	Prizes and awards . . . . .	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>8j</b>	Activity not engaged in for profit income . . . . .	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>8k</b>	Stock options . . . . .	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>8l</b>	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . . . .	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>8m</b>	Olympic and Paralympic medals and USOC prize money . . . . .	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>8n</b>	IRC Section 951(a) inclusion . . . . .	<input type="radio"/>	<input type="radio"/>			
<b>8o</b>	IRC Section 951A(a) inclusion . . . . .	<input type="radio"/>	<input type="radio"/>			
<b>8p</b>	IRC Section 461(l) excess business loss adjustment . . . . .	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>8q</b>	Taxable distributions from an ABLE account . . . . .	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>8r</b>	Scholarship and fellowship grants not reported on federal Form(s) W-2 . . . . .	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>8s</b>	Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d . . . . .	<input type="radio"/> ( )			<input type="radio"/>	<input type="radio"/>
<b>8t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan . . . . .	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>8u</b>	Wages earned while incarcerated . . . . .	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>8z</b>	Other income. List type and amount. <input type="radio"/> _____	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>9 a</b>	Total other income. Add line 8a through line 8z. . . . .	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>



		A	B	C	D	E
<b>Section B — Additional Income</b> Continued		<b>Federal Amounts</b> (taxable amounts from your federal tax return)	<b>Subtractions</b> See instructions (difference between CA & federal law)	<b>Additions</b> See instructions (difference between CA & federal law)	<b>Total Amounts Using CA Law As If You Were a CA Resident</b> (subtract col. B from col. A; add col. C to the result)	<b>CA Amounts</b> (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
<b>b1</b>	Disaster loss deduction from form FTB 3805V . . . . . <b>9b1</b>		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>b2</b>	NOL deduction from form FTB 3805V . . . . . <b>9b2</b>		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>b3</b>	NOL from form FTB 3805Z, FTB 3807, or FTB 3809 . . . . . <b>9b3</b>		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>10</b>	<b>Total.</b> Combine Section A, line 1z through 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 . . . . . <b>10</b>	<input checked="" type="radio"/> 43270	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/> 43270	<input checked="" type="radio"/> 9064

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

<b>11</b>	Educator expenses . . . . . <b>11</b>	<input checked="" type="radio"/>	<input type="radio"/>			
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials . . . . . <b>12</b>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>13</b>	Health savings account deduction . . . . . <b>13</b>	<input checked="" type="radio"/>	<input type="radio"/>			
<b>14</b>	Moving expenses. Attach form FTB 3913. See instructions . . . . . <b>14</b>	<input checked="" type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>15</b>	Deductible part of self-employment tax. See instructions. . . . . <b>15</b>	<input checked="" type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . . <b>16</b>	<input checked="" type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>17</b>	Self-employed health insurance deduction. See instructions. . . . . <b>17</b>	<input checked="" type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>18</b>	Penalty on early withdrawal of savings . . . <b>18</b>	<input checked="" type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>19</b>	<b>a</b> Alimony paid. <b>b</b> Enter recipient's: SSN <input checked="" type="radio"/> _____ - _____ Last name <input type="radio"/> _____ <b>19a</b>	<input checked="" type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>20</b>	IRA deduction . . . . . <b>20</b>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>21</b>	Student loan interest deduction . . . . . <b>21</b>	<input checked="" type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>22</b>	Reserved for future use . . . . . <b>22</b>					
<b>23</b>	Archer MSA deduction . . . . . <b>23</b>	<input checked="" type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>24</b>	<b>Other adjustments:</b>					
<b>a</b>	Jury duty pay . . . . . <b>24a</b>	<input checked="" type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>b</b>	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit . . . . . <b>24b</b>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m <b>24c</b>	<input checked="" type="radio"/>	<input type="radio"/>			
<b>d</b>	Reforestation amortization and expenses . . . . . <b>24d</b>	<input checked="" type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>e</b>	Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 . . . . . <b>24e</b>	<input checked="" type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>f</b>	Contributions to IRC Section 501(c)(18)(D) pension plans . . <b>24f</b>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>g</b>	Contributions by certain chaplains to IRC Section 403(b) plans . . . . . <b>24g</b>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims . . . . . <b>24h</b>	<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"/> 43270	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 43270	<input checked="" type="radio"/> 9064

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

<b>A</b> Federal Amounts (from federal Schedule A (Form 1040))	<b>B</b> Subtractions See instructions	<b>C</b> 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"/>	43270		
3 Multiply line 2 by 7.5% (0.075) . . . . . 3	<input checked="" type="radio"/>	3245		
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"/>	701	<input checked="" type="radio"/>	701	
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"/>	701			
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"/>	701	<input checked="" type="radio"/>	701	<input checked="" type="radio"/> 0
6 Other taxes. List type <input checked="" type="radio"/> _____ 6	<input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>
7 Add line 5e and line 6. . . . . 7	<input checked="" type="radio"/>	701	<input checked="" type="radio"/>	701	<input checked="" type="radio"/> 0

**Interest You Paid**

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

**Gifts to Charity**

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

<b>Part III Adjustments to Federal Itemized Deductions</b> Continued	<b>A Federal Amounts</b> <small>(from federal Schedule A Form 1040)</small>	<b>B Subtractions</b> <small>See instructions</small>	<b>C Additions</b> <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**  701  701  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  43270

**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** 9064

**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** 0.2095

**4 California Itemized/Standard Deductions.** Multiply line 2 by the percentage on line 3 . . . . .  **4** 1090

**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** 7974

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