



# Form M-8453 Individual Income Tax Declaration for Electronic Filing

**2022**  
**Massachusetts**  
**Department of**  
**Revenue**

Please print or type. Privacy Act Notice available upon request. For the year January 1–December 31, 2022.

Your first name and initial SADHANA GANESAN	Last name	Your Social Security number 851698497
If a joint return, spouse's first name and initial	Last name	Spouse's Social Security number
Present street address (and apartment number) 1828 S MILPITAS BLVD		
City/Town/Post Office MILPITAS	State CA	Zip 95035
Filing status: <input checked="" type="radio"/> Single <input type="radio"/> Married filing jointly <input type="radio"/> Married filing separately <input type="radio"/> Head of household		

### Part 1. Tax Return Information for Electronic Filing

1 Total 5.0% income (from Form 1, line 10, or Form 1-NR/PY, line 12) . . . . .	<b>1</b>	37670
2 Income tax after credits (from Form 1, line 32, or Form 1-NR/PY, line 36) . . . . .	<b>2</b>	1566
3 Massachusetts use tax (from Form 1, line 34, or Form 1-NR/PY, line 38) . . . . .	<b>3</b>	
4 Massachusetts income tax withheld (from Form 1, line 38, or Form 1-NR/PY, line 42) . . . . .	<b>4</b>	2417
5 Refund amount (from Form 1, line 53, or Form 1-NR/PY, line 57) . . . . .	<b>5</b>	851
6 Tax due (from Form 1, line 54, or Form 1-NR/PY, line 58) . . . . .	<b>6</b>	

### Part 2. Declaration and Signature of Taxpayer

Under pains and penalties of perjury, I declare that I have reviewed the information on my return with the information I have provided to my Electronic Return Originator and that the amounts above agree with the amounts shown on my 2022 Massachusetts return. To the best of my knowledge and belief this information is true, correct and complete. I consent that my return, including this declaration and accompanying schedules, forms and statements be sent to the Massachusetts Department of Revenue by my Electronic Return Originator. I authorize DOR to inform my Electronic Return Originator and/or the transmitter when my electronic return has been accepted. In the event that it is rejected, I authorize DOR to identify the reasons for rejection so that the return can be corrected and re-transmitted. If I have filed a balance due return, I understand that if DOR does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable penalties and interest.

Your signature	Date	Spouse's signature	Date
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### Part 3. Declaration and Signature of Electronic Return Originator (ERO)

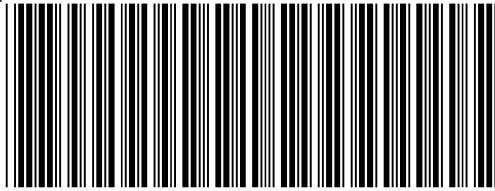
I declare that I have reviewed the above taxpayer's return and that the entries on this M-8453 are complete and correct to the best of my knowledge. (Collectors are not responsible for reviewing the taxpayer's return; however, they must ensure that the M-8453 accurately reflects the data on the return.) I have obtained the taxpayer's signature before submitting this return to the Massachusetts Department of Revenue. I have provided the taxpayer with a copy of all forms and information filed with the Massachusetts Department of Revenue. If I am also the paid preparer, under pains and penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct and complete. I declare that I have verified the taxpayer's proof of account and it agrees with the name(s) shown on this form. This declaration of paid preparer (other than taxpayer) is based on all information of which the preparer has any knowledge. Original Forms M-8453 should not be sent to DOR, but must instead be retained by the ERO on the ERO's business premises for a period of three years from the date the return to which the M-8453 relates was filed.

ERO's signature and SSN or PTIN	Date	EIN		<input type="radio"/> Fill in if self-employed
	04152023	882145487		
Firm name (or yours, if self-employed) and address	City/Town	State	Zip	<input type="radio"/> Fill in if also paid preparer
GLOBAL TAXES LLC 245 ROONEY CT	E BRUNSWICK	NJ	08816	

### Part 4. Declaration and Signature of Paid Preparer (if other than ERO)

Under pains and penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. This declaration of paid preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

Paid preparer's signature and SSN or PTIN	Date	EIN		<input type="radio"/> Fill in if self-employed
P02082703	04152023	843171965		
Firm name (or yours, if self-employed) and address	City/Town	State	Zip	
SYAM PRIYA RAM SAGAR GUPTA TALLAM 245 ROONEY CT	E BRUNSWICK	NJ	08816	



**2022 Form 1-NR/PY**

MA22006011555

Massachusetts Nonresident/Part-Year Resident  
Income Tax Return

For the year January 1–December 31, 2022 or other taxable

Year beginning Ending

SADHANA

GANESAN

851698497

1828 S MILPITAS BLVD

MILPITAS

CA 95035

Fill in if: Amended return Other jurisdiction change Enter date of change  
Federal amendment Amended return due to IRS BBA Partnership Audit

**State Election Campaign Fund:**

Fill in if veteran of Operations Enduring Freedom, Iraqi Freedom, Noble Eagle or Sinai Peninsula

Taxpayer deceased

Fill in if under age 18

Fill in if name change

\$1 You	\$1 Spouse	TOTAL
You	Spouse	
You	Spouse	
You	Spouse	
You	Spouse	

Check one: Nonresident Filing as both nonresident and part-year resident

Part-year resident

Nonresident composite

a. Total federal income 90113

b. Federal adjusted gross income 90113

1. Filing status (select one only):  Single

Married filing jointly

Married filing separate return

Head of household

You are a custodial parent who has released claim to exemption for child(ren)

2. Part-year residents. Enter dates as Massachusetts resident: From 01012022 To 05312022

3. Total days as Massachusetts resident 151 ÷ 365 = 4137 3

Fill in if noncustodial parent

Fill in if filing Schedule TDS

Fill in if filing Schedule FCI

Fill in if reporting crypto currency

**SIGN HERE. Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.**

Your signature

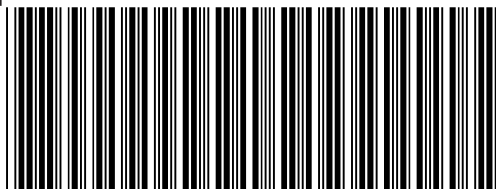
Date

Spouse's signature

Date

617-936-9833

**PRIVACY ACT NOTICE AVAILABLE UPON REQUEST**



## 2022 Form 1-NR/PY, pg. 2

MA22006021555

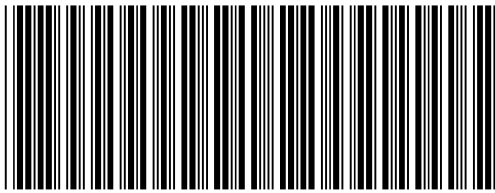
Massachusetts Nonresident/

Part-Year Resident Income Tax Return

851698497

<b>4. Exemptions:</b>			
a. Personal exemptions		<b>4a</b>	4400
b. Number of dependents. (Do not include yourself or your spouse.) Enter number		<b>4b</b>	
		x \$1,000 =	
c. Age 65 or over before 2023	You + Spouse =	<b>4c</b>	
		x \$700 =	
d. Blindness	You + Spouse =	<b>4d</b>	
		x \$2,200 =	
e. Medical/dental		<b>4e</b>	
f. Adoption		<b>4f</b>	
g. Total exemptions. Add items 4a through 4f. Enter here and on line 22a		<b>4g</b>	4400
<b>5.</b> Wages, salaries, tips		<b>5</b>	48348
<b>6.</b> Taxable pensions and annuities		<b>6</b>	
<b>7.</b> Mass. bank interest: a.	- b. exemption	<b>= 7</b>	
<b>8.</b> Business/profession income/loss a.	+ b. Farming income/loss	<b>= 8</b>	
<b>9.</b> Rental, royalty and REMIC, partnership, S corp., trust income/loss		<b>9</b>	-10681
<b>10a.</b> Unemployment		<b>10a</b>	
<b>10b.</b> Mass. lottery winnings		<b>10b</b>	
<b>11.</b> Other income		<b>11</b>	3
<b>12. TOTAL 5.0% INCOME</b>		<b>12</b>	37670
<b>13. NONRESIDENT APPORTIONMENT WORKSHEET.</b> You cannot apportion Mass. wages as shown on Form W-2. Do not use this worksheet if you know the exact amount of your Mass. source income. Only use when income from employment/business is earned both inside and outside Mass. and the exact Mass. amount is not known. Basis:	working days	miles	sales
	other:		
Working days (or other basis) outside Massachusetts		<b>13a</b>	
Working days (or other basis) inside Massachusetts		<b>13b</b>	
Total working days		<b>13c</b>	
Nonworking days (holidays, weekends, etc.)		<b>13d</b>	
Massachusetts ratio		<b>13e</b>	
Total income being apportioned. You cannot apportion Massachusetts wages as shown on Form W-2		<b>13f</b>	
Massachusetts income		<b>13g</b>	

BE SURE TO INCLUDE THIS PAGE WITH FORM 1-NR/PY, PAGE 1



**2022 Form 1-NR/PY, pg. 3**

MA22006031555

Massachusetts Nonresident/

Part-Year Resident Income Tax Return

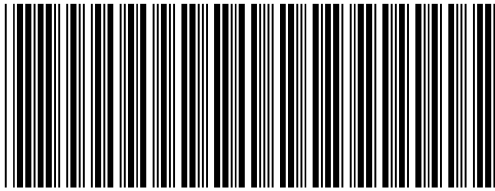
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<b>14. NONRESIDENT DEDUCTION AND EXEMPTION RATIO</b>		
a. Total 5.0% income	14a	
b. Interest income	14b	
c. Total capital gain income	14c	
d. Total income this return	14d	
e. Non-Massachusetts source income. <b>Not less than "0"</b>	14e	
f. Total income	14f	
g. Deduction and exemption ratio	14g	
<b>15a.</b> Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement	<b>15a</b>	241
<b>15b.</b> Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement	<b>15b</b>	
<b>16.</b> Reserved for future use	<b>16</b>	
<b>17.</b> Reserved for future use	<b>17</b>	
<b>18.</b> Rental deduction. a. 9200	<b>18</b>	3000
Nonresidents, fill in if during 2022 you did not have a family home or any dwelling outside Massachusetts to which you generally or customarily returned or intend to return in the future		
<b>19.</b> Other deductions from Schedule Y, line 19	<b>19</b>	1285
<b>20. Total deductions.</b> Add lines 15 through 19	<b>20</b>	4526
<b>21. 5.0% INCOME AFTER DEDUCTIONS.</b> Subtract line 20 from line 12. <b>Not less than "0"</b>	<b>21</b>	33144
<b>22.</b> Exemption amount. a. 4400	<b>22</b>	1820
<b>23. 5.0% INCOME AFTER EXEMPTIONS.</b> Subtract line 22 from line 21. <b>Not less than "0"</b>	<b>23</b>	31324
<b>24. INTEREST AND DIVIDEND INCOME</b>	<b>24</b>	
<b>25. TOTAL TAXABLE 5.0% INCOME.</b> Add lines 23 and 24	<b>25</b>	31324
<b>26. TAX ON 5.0% INCOME. Note:</b> If choosing the optional 5.85% tax rate, fill in and multiply line 25 and the amount in Schedule D, line 21 by .0585	<b>26</b>	1566

**BE SURE TO INCLUDE THIS PAGE WITH FORM 1-NR/PY, PAGE 1**



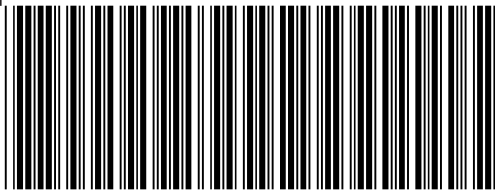
**2022 Form 1-NR/PY, pg. 4**

MA22006041555  
Massachusetts Nonresident/  
Part-Year Resident Income Tax Return  
851698497

27.	<b>12% INCOME.</b> Not less than "0." a.		x .12 =27	
28.	<b>TAX ON LONG-TERM CAPITAL GAINS.</b> Not less than "0." Fill in if filing Schedule D-IS			28
	Fill in if any excess exemptions were used in calculating lines 24, 27 or 28			
29.	Credit recapture amount (from Credit Recapture Schedule)			29
30.	Additional tax on installment sale			30
31.	If you qualify for No Tax Status, fill in and enter "0" on line 32			
32.	<b>TOTAL INCOME TAX.</b> Add lines 26 through 30.			32
				1566
33.	Limited Income Credit			33
34.	Income tax due to another state or jurisdiction			34
35.	Other credits (from Credit Manager Schedule)			35
36.	<b>INCOME TAX AFTER CREDITS.</b> Subtract the total of lines 33 through 35 from line 32. Not less than "0"			36
				1566
37.	<b>Voluntary Contributions</b>			
	a. Endangered Wildlife Conservation			37a
	b. Organ Transplant Fund			37b
	c. Massachusetts Public Health HIV and Hepatitis Fund			37c
	d. Massachusetts U.S. Olympic Fund			37d
	e. Massachusetts Military Family Relief Fund			37e
	f. Homeless Animal Prevention and Care			37f
	Total. Add lines 37a through 37f			37
38.	Use tax due on Internet, mail order and other out-of-state purchases			38
39.	Health care penalty a. You + b. Spouse			39
40.	<b>Amended return only.</b> Overpayment from original return			40
41.	<b>INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX.</b> Add lines 36 through 40			41
				1566
42.	a. Massachusetts income tax withheld from Form(s) W-2	42a	2417	
	b. Massachusetts income tax withheld from Form(s) 1099	42b		
	c. Massachusetts income tax withheld from other forms	42c		
	Total. Add lines 42a through 42c			42
				2417

**BE SURE TO INCLUDE THIS PAGE WITH FORM 1-NR/PY, PAGE 1**





**2022 Schedule X**

MA22SXX011555

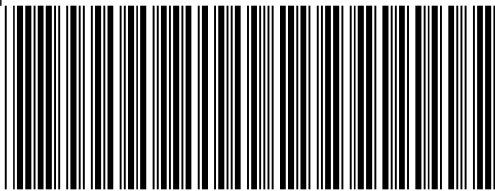
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**Schedule X. Other Income**

1. Alimony received	1	
2. Taxable IRA/Keogh and Roth IRA conversion distributions	2	
3. Other gambling winnings. Not less than "0." Certain gambling losses are deductible under Massachusetts law	3	
4. Fees and other 5.0% income. Not less than "0"	4	3
5. PFML taxable distributions	5	
6. Excess business loss adjustment	6	
7. Total other 5.0% income. Add lines 1 through 6. Not less than "0"	7	3



# 2022 Schedule Y

MA22SYY011555

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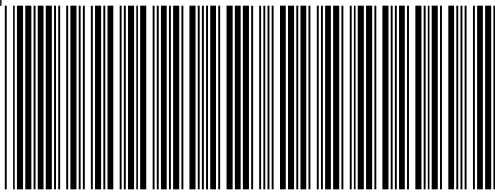
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## Schedule Y. Other Deductions

1.	[RESERVED FOR FUTURE USE]	1	
2.	Penalty for early savings withdrawal	2	
3.	Amount of deductible alimony paid	3	
4.	Amounts excludible under MGL Ch. 41, sec. 111F or U.S. tax treaty incl. in Form 1, line 3 or Form 1-NR/PY, line 5	4	
	Income received by a firefighter or police officer incapacitated in the line of duty, per MGL Ch. 41, sec. 111F		
	Income exempt under U.S. tax treaty		
5.	Moving expenses for members of the Armed Forces	5	
6.	Medical savings account deduction	6	
7.	Self-employed health insurance deduction	7	
8.	Health savings accounts deduction	8	
9a.	Certain qualified deductions from U.S. Form 1040	9a	
9b.	Certain business expenses from U.S. Form 1040	9b	
10.	Student loan interest	10	
11.	College Tuition Deduction (full-year residents only)	11	
12.	Undergraduate student loan interest deduction	12	1285
13.	Deductible amount of qualified contributory pension income from another state or political subdivision included in Form 1, line 4 or Form 1-NR/PY, line 6	13	
14.	Claim of right deduction	14	
15.	Commuter deduction	15	
16.	Human organ donation deduction (full-year residents only)	16	
17.	Certain gambling losses	17	
18.	Prepaid tuition or college savings program deduction	18	
19.	Total other deductions. Add lines 1 through 18	19	1285





**2022 Schedule INC**

MA22INC011555

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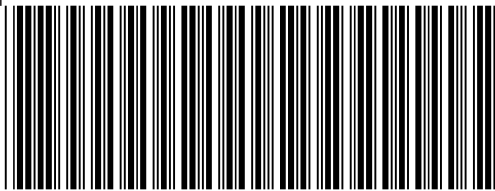
**Form W-2 and 1099 Information**

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES/INCOME	D. TAXPAYER SS WITHHELD	E. SPOUSE SS WITHHELD	F. SOURCE OF WITHHOLDING
041679980	27	540			W2
473100039	2390	47808			W2

TOTALS

2417

48348



# 2022 Schedule HC

MA22029011555

Schedule HC, Health Care Information, must be completed by all full-year residents and certain part-year residents (see instructions).

**Note:** Schedule HC must be enclosed with your Form 1 or Form 1-NR/PY. Failure to do so will delay the processing of your return.

SADHANA

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1a. Date of birth 07021994 1b. Spouse's date of birth 1c. Family size 1

2. Federal adjusted gross income 2 90113

3. Indicate the time period that you were enrolled in a Minimum Creditable Coverage (MCC) health insurance plan(s). The Form MA 1099-HC from your insurer will indicate whether your insurance met MCC requirements. Note: MassHealth, Medicare, and health coverage for U.S. Military, including Veterans Administration and Tri-Care, meet the MCC requirements. If you did not receive a Form MA 1099-HC from your insurer, or you had insurance that did not meet MCC requirements, see the special section on MCC requirements in the instructions.

See instructions if, during 2022, you turned 18, you were a part-year resident or a taxpayer was deceased. If you filled in the full-year or part-year MCC oval, go to line 4. If you filled in No MCC/None, go to line 6.

3a You:	<input checked="" type="checkbox"/> Full-year MCC	Part-year MCC	No MCC/None
3a Spouse:	Full-year MCC	Part-year MCC	No MCC/None

4. Indicate the health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements in which you were enrolled in 2022, as shown on Form MA 1099-HC (check all that apply). If you did not receive this form, fill in line(s) 4f and/or 4g and see instructions. Fill in if you were enrolled in private insurance and MassHealth or Commonwealth Care and enter your private insurance information in line(s) 4f and/or 4g and go to line 5.

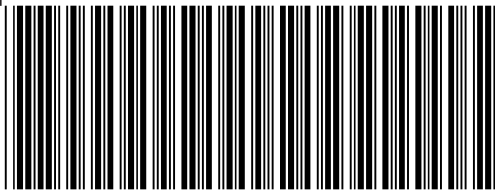
4a. Private insurance, including ConnectorCare (completes line(s) 4f and/or 4g below)	You	Spouse
4b. MassHealth. Fill in and go to line 5	<input checked="" type="checkbox"/> You	Spouse
4c. Medicare (including a replacement or supplemental plan). Fill in and go to line 5	You	Spouse
4d. U.S. Military (including Veterans Administration and Tri-Care). Fill in and go to line 5	You	Spouse
4e. Other program (enter the program name(s) only in lines 4f and/or 4g below). Note: Health Safety Net is not considered insurance or minimum creditable coverage.	You	Spouse

4f. Your Health Insurance. Complete if you answered line(s) 4a or 4e and go to line 5.

4g. Spouse Health Insurance. Complete if you answered line(s) 4a or 4e and go to line 5.

5. If you had health insurance that met MCC requirements for the full-year, including private insurance, MassHealth, Commonwealth Care or ConnectorCare, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return. Other wise, go to line 6.

If you had Medicare (including a replacement or supplemental plan), U.S. Military (including Veterans Administration and Tri-Care), or other government insurance at any point during 2022, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return. Otherwise, go to line 6.



## 2022 Schedule HC, pg. 2

851698497 MA22029021555

### You might be eligible for low- or no-cost health insurance coverage.

If you (and/or your spouse, if married filing jointly) do not have health insurance coverage, you might be eligible for health insurance coverage programs made available by the Commonwealth of Massachusetts. By filling in the oval below, you authorize DOR to share information from your tax return and attached schedules with the Health Connector. If you are married filing jointly, both spouses must check the box for the Health Connector to receive all of your information. The Health Connector will assess your eligibility for those coverage options, including low- or no-cost coverage, and contact you with information. See instructions.

You: I authorize DOR to share this tax return including attached schedules with the Massachusetts Health Connector for the purpose of assessing my eligibility for insurance affordability programs and contacting me with information about the same.

Spouse: I authorize DOR to share this tax return including attached schedules with the Massachusetts Health Connector for the purpose of assessing my eligibility for insurance affordability programs and contacting me with information about the same.

### Your Health Insurance

6. Was your income in 2022 at or below 150% of the federal poverty level? 6 Yes No

If you answer Yes, you are not subject to a penalty in 2022. Skip the remainder of this schedule and complete your tax return. If you answer No and you were enrolled in a health insurance plan that met the MCC requirements for part, but not all, of 2022, go to line 7. If you answer No and you had no insurance or you were enrolled in a plan that did not meet the MCC requirements during the period that the mandate applied, go to line 8a.

7. Complete this section **only if** you, and/or your spouse if married filing jointly, were enrolled in a health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements for part, but not all of 2022. Fill in below the months that met the MCC requirements, as shown on Form MA 1099-HC. If you did not receive this form, fill in the months you were covered by a plan that met the MCC requirements at least **15 days or more**. If, during 2022, you **turned 18**, you were a **part-year resident** or a taxpayer was **deceased**, fill in the oval(s) below for the month(s) that met the MCC requirements during the period that the mandate applied. See instructions.

You may only fill in the month(s) you had health insurance that met MCC requirements. If you had health insurance, but it did not meet MCC requirements, you must skip this section and go to line 8a.

### Months Covered By Health Insurance

You:	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
Spouse:	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.

If you had four or more consecutive months either with no insurance or insurance that did not meet the MCC requirements (four or more blank months in a row), go to line 8a. Otherwise, a penalty does not apply to you in 2022. Skip the remainder of this schedule and complete your tax return.

### Religious Exemption and Certificate of Exemption

8a. **Religious exemption:** Are you claiming an exemption from the requirement to purchase health insurance based on your sincerely held religious beliefs that cause you to object to substantially all forms of treatment covered by health insurance? 8a You Yes No  
Spouse Yes No

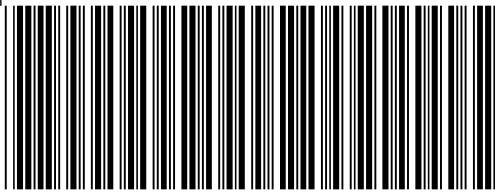
If you answer Yes, go to line 8b. If you answer No, go to line 9.

8b. If you are claiming a religious exemption in line 8a, did you receive medical health care during the 2022 tax year? 8b You Yes No  
Spouse Yes No

If you answer No to line 8b, skip the remainder of this schedule and continue completing your tax return. If you answer Yes to line 8b, go to line 9.

9. **Certificate of exemption:** Have you obtained a Certificate of Exemption issued by the Massachusetts Health Connector for the 2022 tax year? 9 You Yes No  
Spouse Yes No

If you answer Yes, enter the certificate number, skip the remainder of this schedule and continue completing your tax return. If you answer No to line 9, go to line 10.



# 2022 Schedule HC, pg. 3

MA22029031555

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## Affordability as Determined By State Guidelines

**Note:** This section will require the use of worksheets and tables found in the instructions. You must complete the worksheet(s) to determine if health insurance was affordable to you during the 2022 tax year.

- |   |           |        |     |    |
|---|-----------|--------|-----|----|
| <b>10.</b> Did your employer offer affordable health insurance that met minimum creditable coverage requirements as determined by completing the Schedule HC Worksheet for Line 10 in the instructions? | <b>10</b> | You    | Yes | No |
|   |           | Spouse | Yes | No |

Fill in No if your employer did not offer health insurance that met minimum creditable coverage requirements, you were not eligible for health insurance offered by your employer, you were self-employed or you were unemployed.

- |  |           |        |     |    |
|--|-----------|--------|-----|----|
| <b>11.</b> Were you eligible for government-subsidized health insurance as determined by completing the Schedule HC Worksheet for Line 11 in the instructions? | <b>11</b> | You    | Yes | No |
|  |           | Spouse | Yes | No |

If you answer No, go to line 12. If you answer Yes, go to the Health Care Penalty Worksheet in the instructions to calculate your penalty amount.

- |   |           |        |     |    |
|---|-----------|--------|-----|----|
| <b>12.</b> Were you able to purchase affordable private health insurance that met minimum creditable coverage requirements as determined by completing the Schedule HC Worksheet for Line 12 in the instructions? | <b>12</b> | You    | Yes | No |
|   |           | Spouse | Yes | No |

If you answer No, you are not subject to a penalty. Continue completing your tax return. If you answer Yes, go to the Health Care Penalty Worksheet in the instructions to calculate your penalty amount.

## Complete Only If You Are Filing An Appeal

**You must complete the Health Care Penalty Worksheet to determine your penalty amount before completing this section.**

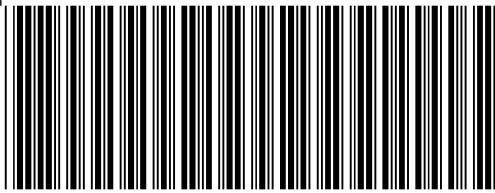
You may have grounds to appeal if you were unable to obtain affordable insurance that meets the minimum creditable coverage requirements in 2022 due to a hardship or other circumstances. The grounds for appeal are explained in more detail in the instructions. If you believe you have grounds for appealing the penalty, fill in the field(s) below. The appeal will be heard by the Massachusetts Health Connector. By filling in the field below, you (or your spouse if married filing jointly) are authorizing DOR to share information from your tax return, including this schedule, with the Massachusetts Health Connector for purposes of deciding your appeal.

**You will receive a follow-up letter asking you to state your grounds for appeal in writing, and submit supporting documentation. Failure to respond to that letter within the time specified in the letter will lead to dismissal of your appeal and will result in a future assessment of a penalty.** Once your documentation is received, it will be reviewed by the Massachusetts Health Connector and you may be required to attend a hearing on your case. You will be required to file your claims under the pains and penalties of perjury.

**Note:** If you are filing an appeal, make sure you have calculated the penalty amount that you are appealing, but do not assess yourself or enter a penalty amount on your Form 1 or Form 1-NR/PY. Also, do not include any hardship documentation with your original return. You will be required to submit substantiating hardship documentation at a later date during the appeal process.

You: I wish to appeal the penalty. I authorize DOR to share this tax return including this schedule with the Massachusetts Health Connector for purposes of deciding this appeal.

Spouse: I wish to appeal the penalty. I authorize DOR to share this tax return including this schedule with the Massachusetts Health Connector for purposes of deciding this appeal.



# 2022 Schedule NTS-L-NRPY

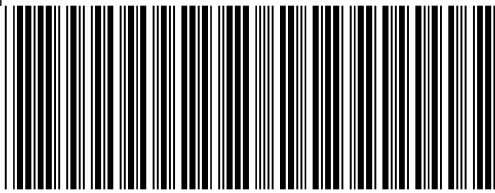
MA22021011555

No Tax Status and Limited Income Credit

851698497

## Schedule NTS-L-NRPY. No Tax Status and Limited Income Credit

1. Total 5.0% income	<b>1</b>	37670
2. Adjustments to income	<b>2</b>	
3. Adjusted 5.0% income. Subtract line 2 from line 1. Do not enter if less than "0"	<b>3</b>	37670
4. Interest exemption used	<b>4</b>	
5. Adjusted gross interest, dividends and certain capital gains	<b>5</b>	
6. Long-term capital gain	<b>6</b>	
7. Additional income/loss while a nonresident/part-year resident	<b>7</b>	52446
8. Total income. Combine lines 3 through 7	<b>8</b>	90116
9. Additional adjustments to income while a nonresident/part-year resident	<b>9</b>	
10. Massachusetts Adjusted Gross Income (AGI)	<b>10</b>	90116
If you are single and the total in line 10 is \$8,000 or less, you qualify for No Tax Status		
11. If married and filing a joint return, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,000 and add \$16,400 to that amount. If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,000 and add \$14,400 to that amount	<b>11</b>	
12. If you do not qualify for No Tax Status and you are married and filing a joint return, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,750 and add \$28,700 to that amount. If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,750 and add \$25,200 to that amount	<b>12</b>	
13. No Tax Status threshold	<b>13</b>	
14. Income for Limited Income Credit	<b>14</b>	
15. Tax before adjustments	<b>15</b>	
16. Tax for Limited Income Credit	<b>16</b>	
17. Limited Income Credit	<b>17</b>	



**2022 Schedule E**

MA22013041555

SADHANA

GANESAN

851698497

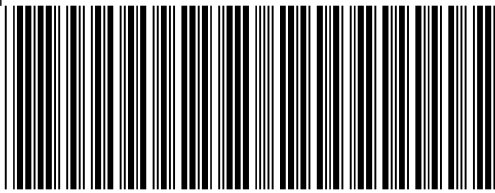
**Income or Loss from Real Estate and Royalties**

**Income**

1. Rents received	1	614
2. Royalties received	2	

**Expenses**

3. Advertising	3	
4. Auto and travel	4	
5. Cleaning and maintenance	5	2898
6. Commissions	6	
7. Insurance	7	
8. Legal and other professional fees	8	
9. Management fees	9	1521
10. Mortgage interest paid to banks, etc.	10	
11. Other interest	11	
12. Repairs	12	2010
13. Supplies	13	1898
14. Taxes	14	
15. Utilities	15	2968
16. Other expenses	16	
17. Add lines 3 through 16	17	11295
18. Depreciation expense or depletion	18	
19. Total expenses. Add lines 17 and 18	19	11295
20. Income or loss from rental real estate or royalty properties	20	-10681
21. Deductible rental real estate loss	21	-10681
22. Income. Enter positive amounts shown on line 20	22	
23. Losses. Add royalty losses from line 20 and real estate losses from line 21	23	-10681
24. Rental real estate and royalty income or loss	24	-10681



## 2022 Schedule E, pg. 2

MA22013051555

851698497

### Income or Loss from Partnerships and S Corporations

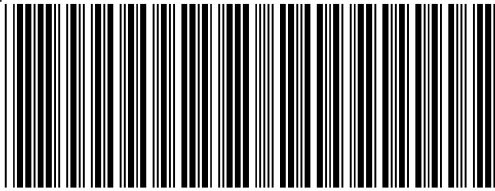
25. Passive loss allowed	25
26. Passive income	26
27. Non-passive loss	27
28. Section 179 expense deduction	28
29. Non-passive income	29
30. Combine lines 26 and 29	30
31. Combine lines 25, 27 and 28	31
32. Partnership and S corporation income or loss. Combine lines 30 and 31	32
33. Interest (other than MA banks) and dividends if included in line 32	33
34. Interest from Massachusetts banks if included in line 32	34
35. Total income or loss from partnerships and S corporations	35
36. Check if you are reporting any loss not allowed in a prior year due to the at-risk, or basis limitations; a prior year disallowed loss from a passive activity (was not reported on U.S. Form 8582) or un-reimbursed partnership expenses	

### Income or Loss from Estates and Trusts

37. Passive deduction or loss allowed	37
38. Passive income	38
39. Non-passive deduction or loss	39
40. Non-passive other income	40
41. Add lines 38 and 40	41
42. Add lines 37 and 39	42
43. Estate and trust income or loss. Combine lines 41 and 42	43
44. Estate or non-grantor-type trust income	44
45. Grantor-type trust and non-Massachusetts estate and trust income	45
46. Interest and dividends if included in line 45	46
47. Adjustments to 5.0% income	47
48. Subtotal. Combine lines 46 and 47	48
49. Income or loss from grantor type and non-Mass estates and trusts	49

### Income or Loss from REMICs

50. Excess inclusion	50
51. Taxable income or loss	51
52. Income	52
53. Combine lines 51 and 52	53



**2022 Schedule E, pg. 3**

MA22013061555

851698497

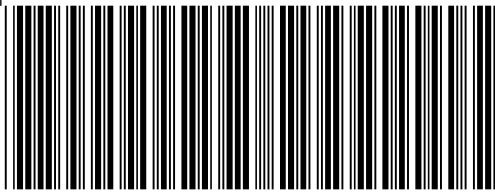
**Farm Income**

54. Net farm rental income or loss 54

**Summary**

55. Income or loss. Combine lines 24, 35, 49, 53 and 54	55	-10681
56. Massachusetts differences Enclose statements	56	
57. Abandoned building renovation deduction	57	
58. Total income or loss. Combine lines 55 through 57	58	-10681





# 2022 Schedule E-1

MA22013011555

SADHANA GANESAN 851698497  
136 MAYFLOWER SAKTHI GARDEN  
136MAYFLOWER SAKTHI GARD COIMBATORE

Check one:  Real estate  Royalty  Rental property used for short-term rentals

## Income or Loss from Real Estate and Royalties

### Income

1. Rents received	1	614
2. Royalties received	2	

### Expenses

3. Advertising	3	
4. Auto and travel	4	
5. Cleaning and maintenance	5	2898
6. Commissions	6	
7. Insurance	7	
8. Legal and other professional fees	8	
9. Management fees	9	1521
10. Mortgage interest paid to banks, etc	10	
11. Other interest	11	
12. Repairs	12	2010
13. Supplies	13	1898
14. Taxes	14	
15. Utilities	15	2968
16. Other expenses	16	
17. Add lines 3 through 16	17	11295
18. Depreciation expense or depletion	18	
19. Total expenses. Add lines 17 and 18	19	11295
20. Income or loss from rental real estate or royalty properties	20	-10681
21. Deductible rental real estate loss	21	-10681
22. Income. Enter positive amounts shown on line 20	22	
23. Losses. Enter royalty losses from line 20 or rental real estate loss from line 21	23	-10681
24. Rental real estate and royalty income or loss	24	-10681
25. Check if this rental property was used by you or your family for more than 14 days or more than 10 percent of the total number of days that the property was rented at fair market value		

TAXABLE YEAR

FORM

2022

California e-file Signature Authorization for Individuals

8879

Table with 2 columns: Field Name, Value. Rows: Your name (SADHANA GANESAN), Your SSN or ITIN (851-69-8497), 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, Amount. Rows: 1 California adjusted gross income (AGI) 52443, 2 Amount You Owe, 3 Refund or No Amount Due 2009.

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 9 8 4 9 7 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 3 1 9 8 9

Do not enter all zeros

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

ERO's signature Date 04/15/2023

California Nonresident or Part-Year Resident Income Tax Return

2022

540NR

APE

ATTACH FEDERAL RETURN

851-69-8497 GANE
SADHANA GANESAN

22

1828 S MILPITAS BLVD
MILPITAS CA 95035

07-02-1994

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

Filing Status

- 1 [X] 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. 6 [ ]

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 [1] X \$140 = \$ 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

Table with 3 columns: Dependent 1, Dependent 2, Dependent 3. Rows: First Name, Last Name, SSN, Dependent's relationship to you.

Total dependent exemptions 10 [ ] X \$433 = \$

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="52443"/> <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="90113"/> <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="90113"/> <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="90113"/> <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="84911"/> <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="checkbox"/> FTB 3800 <input type="checkbox"/> FTB 3803 ..... <input checked="" type="radio"/> <b>31</b> <input type="text" value="4649"/> <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="52443"/> <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="49415"/> <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="0.0548"/>
	<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="2708"/> <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="0.5820"/>
	<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="81"/> <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="2627"/> <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="2627"/> <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"/>	

REV 03/18/23 PRO

Your name:  Your SSN or ITIN:

Special Credits continued

58	Enter credit name <input type="text"/> code <input type="text"/> and amount...	●	58	<input type="text"/>	.00
59	Enter credit name <input type="text"/> code <input type="text"/> and amount...	●	59	<input type="text"/>	.00
60	To claim more than two credits. See instructions . . . . .	●	60	<input type="text"/>	.00
61	Nonrefundable Renter's Credit. See instructions . . . . .	●	61	<input type="text"/>	.00
62	Add line 50 and line 55 through 61. These are your total credits . . . . .	⊙	62	<input type="text"/>	.00
63	Subtract line 62 from line 42. If less than zero, enter -0- . . . . .	⊙	63	<input type="text" value="2627"/>	.00

Other Taxes

71	Alternative Minimum Tax. Attach Schedule P (540NR) . . . . .	●	71	<input type="text"/>	.00
72	Mental Health Services Tax. See instructions . . . . .	●	72	<input type="text"/>	.00
73	Other taxes and credit recapture. See instructions . . . . .	●	73	<input type="text"/>	.00
74	Add line 63, line 71, line 72, and line 73. This is your total tax . . . . .	●	74	<input type="text" value="2627"/>	.00

Payments

81	California income tax withheld. See instructions . . . . .	●	81	<input type="text" value="4636"/>	.00
82	2022 CA estimated tax and other payments. See instructions . . . . .	●	82	<input type="text"/>	.00
83	Withholding (Form 592-B and/or Form 593). See instructions . . . . .	●	83	<input type="text"/>	.00
84	Excess SDI (or VPD) withheld. See instructions . . . . .	●	84	<input type="text"/>	.00
85	Earned Income Tax Credit (EITC). See instructions . . . . .	●	85	<input type="text"/>	.00
86	Young Child Tax Credit (YCTC). See instructions . . . . .	●	86	<input type="text"/>	.00
87	Foster Youth Tax Credit (FYTC). See instructions . . . . .	●	87	<input type="text"/>	.00
88	Add line 81 through line 87. These are your total payments. See instructions . . . . .	⊙	88	<input type="text" value="4636"/>	.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. . . . .	●	<input type="checkbox" value="X"/>
	If you did not check the box, see instructions.		
	Individual Shared Responsibility (ISR) Penalty. See instructions . . . . .	●	91 <input type="text"/> .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	<input type="text" value="4636"/>	.00
93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91. . . . .	⊙	93	<input type="text"/>	.00
101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92. . . . .	⊙	101	<input type="text" value="2009"/>	.00
102	Amount of line 101 you want applied to your 2023 estimated tax . . . . .	●	102	<input type="text" value="0"/>	.00
103	Overpaid tax available this year. Subtract line 102 from line 101 . . . . .	●	103	<input type="text" value="2009"/>	.00

REV 03/18/23 PRO

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:  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 (SADHANA GANESAN) and SSN or ITIN (851698497)

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, move dates, days in CA, and prior residency.

Part II Income Adjustment Schedule

Main table for income adjustment with columns A-E: Federal Amounts, Subtractions, Additions, Total Amounts Using CA Law, CA Amounts. Rows include total income, wages, interest, dividends, IRA, pensions, 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"/> -10681	<input type="radio"/>	<input type="radio"/>	<input type="radio"/> -10681	<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"/> OTHER INCOME FROM BOX 3 OF 1099-MISC	<input type="radio"/> 3	<input type="radio"/>	<input type="radio"/>	<input type="radio"/> 3	<input type="radio"/> 0
<b>9 a</b>	Total other income. Add line 8a through line 8z. . . . .	<input type="radio"/> 3	<input type="radio"/>	<input type="radio"/>	<input type="radio"/> 3	<input type="radio"/> 0

		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"/> 90113	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/> 90113	<input checked="" type="radio"/> 52443

**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"/> 90113	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 90113	<input checked="" type="radio"/> 52443

**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"/>	90113		
3 Multiply line 2 by 7.5% (0.075) . . . . . 3	<input checked="" type="radio"/>	6758		
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"/>	7638	<input checked="" type="radio"/>	7638	
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"/>	7638			
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"/>	7638	<input checked="" type="radio"/>	7638	<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"/>	7638	<input checked="" type="radio"/>	7638	<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	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
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**Other Itemized Deductions**

16 Other—from list in federal instructions . . . . .	16	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C . . . . .	17	<input checked="" type="radio"/>	7638	<input checked="" type="radio"/>
18 <b>Total.</b> Combine line 17 column A less column B plus column C . . . . .		<input checked="" type="radio"/>		<input checked="" type="radio"/>

**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	<input checked="" type="radio"/>	166	
20 Tax preparation fees. . . . .	20	<input checked="" type="radio"/>		
21 Other expenses: investment, safe deposit box, etc. List type <input checked="" type="radio"/> . . . . .	21	<input checked="" type="radio"/>	0	
22 Add line 19 through line 21 . . . . .	22	<input checked="" type="radio"/>	166	
23 Enter amount from federal Form 1040 or 1040-SR, line 11 <input checked="" type="radio"/> . . . . .			90113	
24 Multiply line 23 by 2% (0.02). If less than zero, enter 0. . . . .	24	<input checked="" type="radio"/>	1802	
25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0. . . . .	25	<input checked="" type="radio"/>		0
26 <b>Total Itemized Deductions.</b> Add line 18 and line 25. . . . .	26	<input checked="" type="radio"/>		0
27 Other adjustments. See instructions. Specify. <input checked="" type="radio"/> . . . . .	27	<input checked="" type="radio"/>		0
28 Combine line 26 and line 27. . . . .	28	<input checked="" type="radio"/>		0

**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 0

**30 Enter the larger of the amount on line 29 or your standard deduction listed below:**

- Single or married/RDP filing separately. See instructions. . . . . **\$5,202**
- Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP . . . . . **\$10,404** . . . . .  30 5202

**Part IV California Taxable Income**

1 <b>California AGI.</b> Enter your California AGI from Part II, line 27, column E . . . . .	1	<input checked="" type="radio"/>	52443
2 Enter your deductions from line 30 . . . . .	2	<input checked="" type="radio"/>	5202
3 <b>Deduction Percentage.</b> 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	<input checked="" type="radio"/>	0.5820
4 <b>California Itemized/Standard Deductions.</b> Multiply line 2 by the percentage on line 3 . . . . .	4	<input checked="" type="radio"/>	3028
5 <b>California Taxable Income.</b> Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0- . . . . .	5	<input checked="" type="radio"/>	49415

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