

# IRS e-file Signature Authorization

OMB No. 1545-0074

▶ **ERO must obtain and retain completed Form 8879.**  
 ▶ **Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.**

Submission Identification Number (SID) ▶

Taxpayer's name ASHISH KUMAR	Social security number 731-83-7773
Spouse's name	Spouse's social security number

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

Enter whole dollars only on lines 1 through 5.

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

1	Adjusted gross income . . . . .	1	71,366.
2	Total tax . . . . .	2	8,461.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099 . . . . .	3	9,847.
4	Amount you want refunded to you . . . . .	4	1,386.
5	Amount you owe . . . . .	5	

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

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

**Taxpayer's PIN: check one box only**

- I authorize GLOBAL TAXES LLC to enter or generate my PIN 

3	7	7	7	3
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 as my signature on the income tax return (original or amended) I am now authorizing.   
ERO firm name   
Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

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

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

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 as my signature on the income tax return (original or amended) I am now authorizing.   
ERO firm name   
Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

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

**Practitioner PIN Method Returns Only—continue below**

**Part III Certification and Authentication — Practitioner PIN Method Only**

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

2	2	2	4	9	6	6	1	9	8	9
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Don't enter all zeros

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

ERO's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

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

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

Your first name and middle initial: ASHISH, Last name: KUMAR, Your social security number: 731-83-7773
Home address: 5567 INGLEWOOD BLVD, City: CULVER CITY, State: CA, ZIP code: 90230
Presidential Election Campaign: [ ] You [ ] Spouse

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

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

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

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

Income section table with rows 1a through 1z. Total amount from Form(s) W-2, box 1: 79,749.

Table with rows 2a through 15. Tax-exempt interest: 1, Qualified dividends: 23, IRA distributions, Pensions and annuities, Social security benefits, Capital gain or (loss): -123, Other income from Schedule 1, line 10: -8,300, Total income: 71,366, Adjustments to income from Schedule 1, line 26, Standard deduction or itemized deductions (from Schedule A): 12,950, Qualified business income deduction from Form 8995 or Form 8995-A: 0, Total taxable income: 58,416.

Tax and Credits table with rows 16-24. Total tax is 8,461.

Payments table with rows 25-33. Total payments are 9,847.

Refund table with rows 34-36. Amount of refund is 1,386.

Amount You Owe table with rows 37-38. Amount owed is 8,461.

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

Sign Here section with signature lines for taxpayer and spouse, occupation fields, and PIN entry boxes.

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

**SCHEDULE 1  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2022**

Attachment  
Sequence No. **01**

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

Your social security number  
731-83-7773

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .		<b>1</b>	
<b>2a</b>	Alimony received . . . . .		<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions): _____			
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .		<b>3</b>	
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .		<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .		<b>5</b>	-8,300.
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .		<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .		<b>7</b>	
<b>8</b>	Other income:			
<b>a</b>	Net operating loss . . . . .	<b>8a</b> ( )		
<b>b</b>	Gambling . . . . .	<b>8b</b>		
<b>c</b>	Cancellation of debt . . . . .	<b>8c</b>		
<b>d</b>	Foreign earned income exclusion from Form 2555 . . . . .	<b>8d</b> ( )		
<b>e</b>	Income from Form 8853 . . . . .	<b>8e</b>		
<b>f</b>	Income from Form 8889 . . . . .	<b>8f</b>		
<b>g</b>	Alaska Permanent Fund dividends . . . . .	<b>8g</b>		
<b>h</b>	Jury duty pay . . . . .	<b>8h</b>		
<b>i</b>	Prizes and awards . . . . .	<b>8i</b>		
<b>j</b>	Activity not engaged in for profit income . . . . .	<b>8j</b>		
<b>k</b>	Stock options . . . . .	<b>8k</b>		
<b>l</b>	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . . . .	<b>8l</b>		
<b>m</b>	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .	<b>8m</b>		
<b>n</b>	Section 951(a) inclusion (see instructions) . . . . .	<b>8n</b>		
<b>o</b>	Section 951A(a) inclusion (see instructions) . . . . .	<b>8o</b>		
<b>p</b>	Section 461(l) excess business loss adjustment . . . . .	<b>8p</b>		
<b>q</b>	Taxable distributions from an ABLE account (see instructions) . . . . .	<b>8q</b>		
<b>r</b>	Scholarship and fellowship grants not reported on Form W-2 . . . . .	<b>8r</b>		
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . .	<b>8s</b> ( )		
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . .	<b>8t</b>		
<b>u</b>	Wages earned while incarcerated . . . . .	<b>8u</b>		
<b>z</b>	Other income. List type and amount: _____	<b>8z</b>		
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .		<b>9</b>	
<b>10</b>	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		<b>10</b>	-8,300.

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

Schedule 1 (Form 1040) 2022

**Part II Adjustments to Income**

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

**SCHEDULE 3  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Credits and Payments**

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2022**

Attachment  
Sequence No. **03**

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

Your social security number  
731-83-7773

**Part I Nonrefundable Credits**

<b>1</b>	Foreign tax credit. Attach Form 1116 if required . . . . .	<b>1</b>	2.
<b>2</b>	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441 . . . . .	<b>2</b>	
<b>3</b>	Education credits from Form 8863, line 19 . . . . .	<b>3</b>	
<b>4</b>	Retirement savings contributions credit. Attach Form 8880 . . . . .	<b>4</b>	
<b>5</b>	Residential energy credits. Attach Form 5695 . . . . .	<b>5</b>	
<b>6</b>	Other nonrefundable credits:		
<b>a</b>	General business credit. Attach Form 3800 . . . . .	<b>6a</b>	
<b>b</b>	Credit for prior year minimum tax. Attach Form 8801 . . . . .	<b>6b</b>	
<b>c</b>	Adoption credit. Attach Form 8839 . . . . .	<b>6c</b>	
<b>d</b>	Credit for the elderly or disabled. Attach Schedule R . . . . .	<b>6d</b>	
<b>e</b>	Alternative motor vehicle credit. Attach Form 8910 . . . . .	<b>6e</b>	
<b>f</b>	Qualified plug-in motor vehicle credit. Attach Form 8936 . . . . .	<b>6f</b>	
<b>g</b>	Mortgage interest credit. Attach Form 8396 . . . . .	<b>6g</b>	
<b>h</b>	District of Columbia first-time homebuyer credit. Attach Form 8859 . . . . .	<b>6h</b>	
<b>i</b>	Qualified electric vehicle credit. Attach Form 8834 . . . . .	<b>6i</b>	
<b>j</b>	Alternative fuel vehicle refueling property credit. Attach Form 8911 . . . . .	<b>6j</b>	
<b>k</b>	Credit to holders of tax credit bonds. Attach Form 8912 . . . . .	<b>6k</b>	
<b>l</b>	Amount on Form 8978, line 14. See instructions . . . . .	<b>6l</b>	
<b>z</b>	Other nonrefundable credits. List type and amount: _____	<b>6z</b>	
<b>7</b>	Total other nonrefundable credits. Add lines 6a through 6z . . . . .	<b>7</b>	
<b>8</b>	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 . . . . .	<b>8</b>	2.

(continued on page 2)

**Part II Other Payments and Refundable Credits**

<b>9</b>	Net premium tax credit. Attach Form 8962 . . . . .		<b>9</b>	
<b>10</b>	Amount paid with request for extension to file (see instructions) . . . . .		<b>10</b>	
<b>11</b>	Excess social security and tier 1 RRTA tax withheld . . . . .		<b>11</b>	
<b>12</b>	Credit for federal tax on fuels. Attach Form 4136 . . . . .		<b>12</b>	
<b>13</b>	Other payments or refundable credits:			
<b>a</b>	Form 2439 . . . . .	<b>13a</b>		
<b>b</b>	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken before April 1, 2021 . . . . .	<b>13b</b>		
<b>c</b>	Reserved for future use . . . . .	<b>13c</b>		
<b>d</b>	Credit for repayment of amounts included in income from earlier years . . . . .	<b>13d</b>		
<b>e</b>	Reserved for future use . . . . .	<b>13e</b>		
<b>f</b>	Deferred amount of net 965 tax liability (see instructions) . . . . .	<b>13f</b>		
<b>g</b>	Reserved for future use . . . . .	<b>13g</b>		
<b>h</b>	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken after March 31, 2021, and before October 1, 2021 . . . . .	<b>13h</b>		
<b>z</b>	Other payments or refundable credits. List type and amount:	<b>13z</b>		
<b>14</b>	Total other payments or refundable credits. Add lines 13a through 13z . . . . .		<b>14</b>	
<b>15</b>	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31 . . . . .		<b>15</b>	

**SCHEDULE D  
(Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

**2022**

Attachment  
Sequence No. **12**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.  
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Name(s) shown on return  
ASHISH KUMAR

Your social security number  
731-83-7773

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?  Yes  No  
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

**Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less** (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .	996.	1,119.		-123.
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>6</b> ( )
<b>7</b> <b>Net short-term capital gain or (loss)</b> . Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .				<b>7</b> -123.

**Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year** (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( )
<b>15</b> <b>Net long-term capital gain or (loss)</b> . Combine lines 8a through 14 in column (h). Then, go to Part III on the back . . . . .				<b>15</b>



**Part III Summary**

<p><b>16</b> Combine lines 7 and 15 and enter the result . . . . .</p> <ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul>	<b>16</b>	-123.
<p><b>17</b> Are lines 15 and 16 <b>both</b> gains?</p> <p><input type="checkbox"/> <b>Yes.</b> Go to line 18.</p> <p><input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p>		
<p><b>18</b> If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . .</p>	<b>18</b>	
<p><b>19</b> If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . .</p>	<b>19</b>	
<p><b>20</b> Are lines 18 and 19 both zero or blank and you are not filing Form 4952?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <b>Don't</b> complete lines 21 and 22 below.</p> <p><input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.</p>		
<p><b>21</b> If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:</p> <ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul> <p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>	<b>21</b>	( 123. )
<p><b>22</b> Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?</p> <p><input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.</p> <p><input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>		

**Sales and Other Dispositions of Capital Assets**  
 Go to [www.irs.gov/Form8949](http://www.irs.gov/Form8949) for instructions and the latest information.  
**File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.**

Name(s) shown on return: **ASHISH KUMAR** Social security number or taxpayer identification number: **731-83-7773**

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part I Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.  
**Note:** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box A, B, or C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (B)** Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (C)** Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss)</b> Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	BETTERMENT SECURITIES BROKER DEALER	01/01/22	12/31/22	996.	1,119.			-123.
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked).					996.	1,119.		-123.

**Note:** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

**SCHEDULE E  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Income and Loss**

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

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

Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

OMB No. 1545-0074

**2022**

Attachment  
Sequence No. **13**

Name(s) shown on return

ASHISH KUMAR

Your social security number

731-83-7773

**Part I Income or Loss From Rental Real Estate and Royalties**

**Note:** If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

- A** Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions . . . . .  Yes  No  
**B** If "Yes," did you or will you file required Form(s) 1099? . . . . .  Yes  No

**1a** Physical address of each property (street, city, state, ZIP code)

**A** HIGH-187, NEAR OLD WATER TANK, KANKARBAGH PATNA, BIHAR IN 800020

**B**

**C**

1b	Type of Property (from list below)	2	For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days		Personal Use Days		QJV	
				A	B	A	B	A	B
<b>A</b>	3			356		0		<input type="checkbox"/>	
<b>B</b>								<input type="checkbox"/>	
<b>C</b>								<input type="checkbox"/>	

**Type of Property:**

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

Income:	Properties:		
	A	B	C
<b>3</b> Rents received . . . . .	<b>3</b> 480.		
<b>4</b> Royalties received . . . . .	<b>4</b>		
<b>Expenses:</b>			
<b>5</b> Advertising . . . . .	<b>5</b>		
<b>6</b> Auto and travel (see instructions) . . . . .	<b>6</b>		
<b>7</b> Cleaning and maintenance . . . . .	<b>7</b> 680.		
<b>8</b> Commissions . . . . .	<b>8</b>		
<b>9</b> Insurance . . . . .	<b>9</b>		
<b>10</b> Legal and other professional fees . . . . .	<b>10</b>		
<b>11</b> Management fees . . . . .	<b>11</b> 1,140.		
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>		
<b>13</b> Other interest . . . . .	<b>13</b>		
<b>14</b> Repairs . . . . .	<b>14</b> 2,410.		
<b>15</b> Supplies . . . . .	<b>15</b> 2,980.		
<b>16</b> Taxes . . . . .	<b>16</b>		
<b>17</b> Utilities . . . . .	<b>17</b> 1,570.		
<b>18</b> Depreciation expense or depletion . . . . .	<b>18</b>		
<b>19</b> Other (list) _____	<b>19</b>		
<b>20</b> Total expenses. Add lines 5 through 19 . . . . .	<b>20</b> 8,780.		
<b>21</b> Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b> . . . . .	<b>21</b> -8,300.		
<b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	<b>22</b> ( 8,300. )	( )	( )
<b>23a</b> Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b> 480.		
<b>b</b> Total of all amounts reported on line 4 for all royalty properties . . . . .	<b>23b</b>		
<b>c</b> Total of all amounts reported on line 12 for all properties . . . . .	<b>23c</b>		
<b>d</b> Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b>		
<b>e</b> Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b> 8,780.		
<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	<b>24</b>		
<b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .	<b>25</b> ( 8,300. )		
<b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 . . . . .	<b>26</b> -8,300.		

# Health Savings Accounts (HSAs)

Attach to Form 1040, 1040-SR, or 1040-NR.  
 Go to [www.irs.gov/Form8889](http://www.irs.gov/Form8889) for instructions and the latest information.

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

Social security number of HSA beneficiary.  
 If both spouses have HSAs, see instructions.  
 731-83-7773

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

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

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2022. See instructions . . . . .	<input checked="" type="checkbox"/> Self-only <input type="checkbox"/> Family
2	HSA contributions you made for 2022 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2022. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions . . . . .	2 0.
3	If you were under age 55 at the end of 2022 and, on the first day of <b>every</b> month during 2022, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,650 (\$7,300 for family coverage). <b>All others</b> , see the instructions for the amount to enter . . . . .	3 3,650.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2022 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2022, also include any amount contributed to your spouse's Archer MSAs . . . . .	4 0.
5	Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	5 3,650.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2022, see the instructions for the amount to enter . . . . .	6 3,650.
7	If you were age 55 or older at the end of 2022, married, and you or your spouse had family coverage under an HDHP at any time during 2022, enter your additional contribution amount. See instructions . . . . .	7 0.
8	Add lines 6 and 7 . . . . .	8 3,650.
9	Employer contributions made to your HSAs for 2022 . . . . .	9 246.
10	Qualified HSA funding distributions . . . . .	10
11	Add lines 9 and 10 . . . . .	11 246.
12	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	12 3,404.
13	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 <b>Caution:</b> If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	13 0.

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

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

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

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

## Qualified Business Income Deduction Simplified Computation

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

Attachment  
Sequence No. **55**

Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.

Name(s) shown on return <b>ASHISH KUMAR</b>	Your taxpayer identification number <b>731-83-7773</b>
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**Note.** You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.  
Use this form if your taxable income, before your qualified business income deduction, is at or below \$170,050 (\$340,100 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i			
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	<b>2</b>	
3	Qualified business net (loss) carryforward from the prior year	<b>3</b> ( )	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	<b>4</b>	
5	Qualified business income component. Multiply line 4 by 20% (0.20)		<b>5</b>
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	<b>6</b> 1.	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	<b>7</b> ( )	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	<b>8</b> 1.	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)		<b>9</b> 0.
10	Qualified business income deduction before the income limitation. Add lines 5 and 9		<b>10</b> 0.
11	Taxable income before qualified business income deduction (see instructions)	<b>11</b> 58,416.	
12	Net capital gain (see instructions)	<b>12</b> 23.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	<b>13</b> 58,393.	
14	Income limitation. Multiply line 13 by 20% (0.20)		<b>14</b> 11,679.
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)		<b>15</b> 0.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-		<b>16</b> ( 0. )
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-		<b>17</b> ( 0. )

TAXABLE YEAR

FORM

2022

California e-file Signature Authorization for Individuals

8879

Table with 2 columns: Your name, Your SSN or ITIN, Spouse's/RDP's name, Spouse's/RDP's SSN or ITIN. Values: ASHISH KUMAR, 731-83-7773.

Part I Tax Return Information (whole dollars only)

Table with 2 columns: Line number, Description, Amount. Rows: 1 California adjusted gross income (AGI) 71612, 2 Amount You Owe, 3 Refund or No Amount Due 1554.

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

[X] I authorize GLOBAL TAXES LLC to enter my PIN [3][7][7][7][3] as my signature on my 2022 e-filed California individual income tax return.

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

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. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method.

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.

2 2 2 4 9 6 6 1 9 8 9

Do not enter all zeros

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

ERO's signature Date 03/23/2023

# 2022 California Resident Income Tax Return

# 540

APE

ATTACH FEDERAL RETURN

731-83-7773 KUMA  
ASHISH KUMAR

22

5567 INGLEWOOD BLVD APT 12  
CULVER CITY CA 90230

10-24-1991

Principal Residence

Enter your county at time of filing (see instructions)

LOS ANGELES

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

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

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

Apt. no./ste. no.

City

State

ZIP code

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

Filing Status

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

See instructions.

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

Exemptions

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

Whole dollars only

7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions.  7  X \$140 =  \$

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2.  8  X \$140 =  \$

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions.  9  X \$140 =  \$

Your name:  Your SSN or ITIN:

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

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

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

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

<b>12</b>	State wages from your federal Form(s) W-2, box 16 ..... ● 12	<input type="text" value="79996"/>	<input type="text" value=".00"/>
<b>13</b>	Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11 ..... ● 13	<input type="text" value="71366"/>	<input type="text" value=".00"/>
<b>14</b>	California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 27, column B. .... ● 14	<input type="text"/>	<input type="text" value=".00"/>
<b>15</b>	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions ..... 15	<input type="text" value="71366"/>	<input type="text" value=".00"/>
<b>16</b>	California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 27, column C. .... ● 16	<input type="text" value="246"/>	<input type="text" value=".00"/>
<b>17</b>	California adjusted gross income. Combine line 15 and line 16 ..... ● 17	<input type="text" value="71612"/>	<input type="text" value=".00"/>
<b>18</b>	Enter the larger of { Your California <b>itemized deductions</b> from Schedule CA (540), Part II, line 30; <b>OR</b> Your California <b>standard deduction</b> shown below for your filing status: • Single or Married/RDP filing separately. .... \$5,202 • Married/RDP filing jointly, Head of household, or Qualifying surviving spouse/RDP. \$10,404 If Married/RDP filing separately or the box on line 6 is checked, <b>STOP</b> . See instructions ..... ● 18	<input type="text" value="5202"/>	<input type="text" value=".00"/>
<b>19</b>	Subtract line 18 from line 17. This is your <b>taxable income</b> . If less than zero, enter -0- ..... ● 19	<input type="text" value="66410"/>	<input type="text" value=".00"/>

<b>31</b>	Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule ● <input type="checkbox"/> FTB 3800 ● <input type="checkbox"/> FTB 3803 ..... ● 31	<input type="text" value="2929"/>	<input type="text" value=".00"/>
<b>32</b>	Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$229,908, see instructions. .... ● 32	<input type="text" value="140"/>	<input type="text" value=".00"/>
<b>33</b>	Subtract line 32 from line 31. If less than zero, enter -0- ..... ● 33	<input type="text" value="2789"/>	<input type="text" value=".00"/>
<b>34</b>	Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 ● <input type="checkbox"/> FTB 5870A.. ● 34	<input type="text"/>	<input type="text" value=".00"/>
<b>35</b>	Add line 33 and line 34 ..... ● 35	<input type="text" value="2789"/>	<input type="text" value=".00"/>

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

REV 03/10/23 PRO



Your name:  Your SSN or ITIN:

<b>Special Credits</b>	45	To claim more than two credits. See instructions. Attach Schedule P (540).	<input type="radio"/>	45	<input type="text"/>	<input type="text" value=".00"/>
	46	Nonrefundable Renter's Credit. See instructions	<input type="radio"/>	46	<input type="text"/>	<input type="text" value=".00"/>
	47	Add line 40 through line 46. These are your total credits	<input checked="" type="radio"/>	47	<input type="text"/>	<input type="text" value=".00"/>
	48	Subtract line 47 from line 35. If less than zero, enter -0-	<input checked="" type="radio"/>	48	<input type="text" value="2789"/>	<input type="text" value=".00"/>

<b>Other Taxes</b>	61	Alternative Minimum Tax. Attach Schedule P (540)	<input type="radio"/>	61	<input type="text"/>	<input type="text" value=".00"/>
	62	Mental Health Services Tax. See instructions	<input type="radio"/>	62	<input type="text"/>	<input type="text" value=".00"/>
	63	Other taxes and credit recapture. See instructions	<input type="radio"/>	63	<input type="text"/>	<input type="text" value=".00"/>
	64	Add line 48, line 61, line 62, and line 63. This is your total tax.	<input type="radio"/>	64	<input type="text" value="2789"/>	<input type="text" value=".00"/>

<b>Payments</b>	71	California income tax withheld. See instructions	<input type="radio"/>	71	<input type="text" value="4343"/>	<input type="text" value=".00"/>
	72	2022 California estimated tax and other payments. See instructions	<input type="radio"/>	72	<input type="text"/>	<input type="text" value=".00"/>
	73	Withholding (Form 592-B and/or Form 593). See instructions	<input type="radio"/>	73	<input type="text"/>	<input type="text" value=".00"/>
	74	Excess SDI (or VPDI) withheld. See instructions	<input type="radio"/>	74	<input type="text"/>	<input type="text" value=".00"/>
	75	Earned Income Tax Credit (EITC). See instructions	<input type="radio"/>	75	<input type="text"/>	<input type="text" value=".00"/>
	76	Young Child Tax Credit (YCTC). See instructions	<input type="radio"/>	76	<input type="text"/>	<input type="text" value=".00"/>
	77	Foster Youth Tax Credit (FYTC). See instructions	<input type="radio"/>	77	<input type="text"/>	<input type="text" value=".00"/>
	78	Add line 71 through line 77. These are your total payments. See instructions	<input checked="" type="radio"/>	78	<input type="text" value="4343"/>	<input type="text" value=".00"/>

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

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

<b>Overpaid Tax/Tax Due</b>	93	Payments balance. If line 78 is more than line 91, subtract line 91 from line 78	<input checked="" type="radio"/>	93	<input type="text" value="4343"/>	<input type="text" value=".00"/>
	94	<b>Use Tax balance.</b> If line 91 is more than line 78, subtract line 78 from line 91	<input checked="" type="radio"/>	94	<input type="text"/>	<input type="text" value=".00"/>
	95	Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92, subtract line 92 from line 93.	<input checked="" type="radio"/>	95	<input type="text" value="4343"/>	<input type="text" value=".00"/>
	96	Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93, subtract line 93 from line 92.	<input checked="" type="radio"/>	96	<input type="text"/>	<input type="text" value=".00"/>
	97	Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95.	<input checked="" type="radio"/>	97	<input type="text" value="1554"/>	<input type="text" value=".00"/>

Your name:  Your SSN or ITIN:

<b>Overpaid Tax/Tax Due</b>	<b>98</b> Amount of line 97 you want applied to your <b>2023</b> estimated tax . . . . . ● <b>98</b>	<input type="text" value="0"/>	<input type="text" value=".00"/>
	<b>99</b> Overpaid tax available this year. Subtract line 98 from line 97 . . . . . ● <b>99</b>	<input type="text" value="1554"/>	<input type="text" value=".00"/>
	<b>100</b> Tax due. If line 95 is less than line 64, subtract line 95 from line 64 . . . . . ● <b>100</b>	<input type="text"/>	<input type="text" value=".00"/>

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

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

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Your name:  Your SSN or ITIN:

**Interest and Penalties**

112 Interest, late return penalties, and late payment penalties ..... 112  .00

113 Underpayment of estimated tax.

Check the box:  FTB 5805 attached  FTB 5805F attached .....  113  .00

114 Total amount due. See instructions. Enclose, but **do not** staple, any payment ..... 114  .00

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

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

**Refund and Direct Deposit**

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

Type

Routing number  Checking  Savings  Account number  116 Direct deposit amount

.00

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

Type

Routing number  Checking  Savings  Account number  117 Direct deposit amount

.00

**Voter Info.**

For voter registration information, check the box and go to [sos.ca.gov/elections](https://sos.ca.gov/elections). See instructions .....

**IMPORTANT:** See the instructions to find out if you should attach a copy of your complete federal tax return. Our privacy notice can be found in annual tax booklets or online. Go to [ftb.ca.gov/privacy](https://ftb.ca.gov/privacy) to learn about our privacy policy statement, or go to [ftb.ca.gov/forms](https://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

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

Joint tax return? See instructions.

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)

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

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

# 2022 California Adjustments – Residents

# CA (540)

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

Name(s) as shown on tax return ASHISH KUMAR	SSN or ITIN 731837773
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<b>Part I Income Adjustment Schedule</b> <b>Section A – Income</b> from federal Form 1040 or 1040-SR	<b>A Federal Amounts</b> <small>(taxable amounts from your federal tax return)</small>	<b>B Subtractions</b> <small>See instructions</small>	<b>C Additions</b> <small>See instructions</small>
<b>1 a</b> Total amount from federal Form(s) W-2, box 1. See instructions . . . . . <b>1a</b>	79749		
<b>b</b> Household employee wages not reported on federal Form(s) W-2 . . . . . <b>1b</b>			
<b>c</b> Tip income not reported on line 1a . . . . . <b>1c</b>			
<b>d</b> Medicaid waiver payments not reported on federal Form(s) W-2. See instructions . . . . <b>1d</b>			
<b>e</b> Taxable dependent care benefits from federal Form 2441, line 26 . . . . . <b>1e</b>			
<b>f</b> Employer-provided adoption benefits from federal Form 8839, line 29 . . . . . <b>1f</b>			
<b>g</b> Wages from federal Form 8919, line 6. . . . . <b>1g</b>			
<b>h</b> Other earned income. See instructions . . . . . <b>1h</b>	0		246
<b>i</b> Nontaxable combat pay election. See instructions . . . . . <b>1i</b>			
<b>z</b> Add line 1a through line 1i. . . . . <b>1z</b>	79749		246
<b>2</b> Taxable interest. <b>a</b> <input checked="" type="radio"/> <u>1</u> <b>2b</b> <input checked="" type="radio"/>			
<b>3</b> Ordinary dividends. See instructions. <b>a</b> <input checked="" type="radio"/> <u>23</u> <b>3b</b> <input checked="" type="radio"/>	40		
<b>4</b> IRA distributions. See instructions. <b>a</b> <input checked="" type="radio"/> <b>4b</b> <input checked="" type="radio"/>			
<b>5</b> Pensions and annuities. See instructions. <b>a</b> <input checked="" type="radio"/> <b>5b</b> <input checked="" type="radio"/>			
<b>6</b> Social security benefits. <b>a</b> <input checked="" type="radio"/> <b>6b</b> <input checked="" type="radio"/>			
<b>7</b> Capital gain or (loss). See instructions . . . . . <b>7</b>	-123		

<b>Section B – Additional Income</b> from federal Schedule 1 (Form 1040)			
<b>1</b> Taxable refunds, credits, or offsets of state and local income taxes . . . . . <b>1</b>			
<b>2 a</b> Alimony received. See instructions. . . . . <b>2a</b>			
<b>3</b> Business income or (loss). See instructions. . . . <b>3</b>			
<b>4</b> Other gains or (losses) . . . . . <b>4</b>			
<b>5</b> Rental real estate, royalties, partnerships, S corporations, trusts, etc. . . . . <b>5</b>	-8300		
<b>6</b> Farm income or (loss) . . . . . <b>6</b>			
<b>7</b> Unemployment compensation . . . . . <b>7</b>			



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

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Section B – Additional Income Continued	<b>A</b> Federal Amounts <small>(taxable amounts from your federal tax return)</small>	<b>B</b> Subtractions <small>See instructions</small>	<b>C</b> Additions <small>See instructions</small>
<b>9 a</b> Total other income. Add lines 8a through 8z. <b>9a</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>b1</b> Disaster loss deduction from form FTB 3805V. <b>9b1</b>		<input type="radio"/>	
<b>b2</b> NOL deduction from form FTB 3805V . . . . . <b>9b2</b>		<input type="radio"/>	
<b>b3</b> NOL from form FTB 3805Z, 3807, or 3809 . . <b>9b3</b>		<input type="radio"/>	
<b>10 Total.</b> Combine Section A, line 1z through line 7, and Section B, line 1 through line 7, and line 9a in column A and column C. Add Section A, line 1z through line 7, and Section B, line 1 through line 7, line 9a, and line 9b1 through line 9b3 in column B (as applicable). See instructions. . . . . <b>10</b>	<input type="radio"/> 71366	<input type="radio"/>	<input type="radio"/> 246

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

<b>11</b> Educator expenses . . . . . <b>11</b>	<input type="radio"/>	<input type="radio"/>	
<b>12</b> Certain business expenses of reservists, performing artists, and fee-basis government officials. . . . . <b>12</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>13</b> Health savings account deduction . . . . . <b>13</b>	<input type="radio"/>	<input type="radio"/>	
<b>14</b> Moving expenses. Attach form FTB 3913. See instructions . . . . . <b>14</b>	<input type="radio"/>		<input type="radio"/>
<b>15</b> Deductible part of self-employment tax. See instructions. . . . . <b>15</b>	<input type="radio"/>	<input type="radio"/>	
<b>16</b> Self-employed SEP, SIMPLE, and qualified plans. . <b>16</b>	<input type="radio"/>		
<b>17</b> Self-employed health insurance deduction. See instructions. . . . . <b>17</b>	<input type="radio"/>	<input type="radio"/>	
<b>18</b> Penalty on early withdrawal of savings . . . . . <b>18</b>	<input type="radio"/>		
<b>19 a</b> Alimony paid. . . . . <b>19a</b>	<input type="radio"/>		<input type="radio"/>
<b>b</b> Recipient's: SSN <input type="radio"/> _____			
Last Name <input type="radio"/> _____			
<b>20</b> IRA deduction . . . . . <b>20</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>21</b> Student loan interest deduction. . . . . <b>21</b>	<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 type="radio"/>		

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Section C – Adjustments to Income Continued	<b>A</b> Federal Amounts (taxable amounts from your federal tax return)	<b>B</b> Subtractions See instructions	<b>C</b> Additions See instructions
<b>24</b> Other adjustments:			
<b>a</b> Jury duty pay . . . . . <b>24a</b>	<input checked="" type="radio"/>		
<b>b</b> Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit. . . . . <b>24b</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>c</b> Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m . . . . . <b>24c</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>d</b> Reforestation amortization and expenses. . . . . <b>24d</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>e</b> Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 . . . . <b>24e</b>	<input checked="" type="radio"/>		
<b>f</b> Contributions to IRC Section 501(c)(18)(D) pension plans . . . . . <b>24f</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>g</b> Contributions by certain chaplains to IRC Section 403(b) plans . . . . . <b>24g</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>h</b> Attorney fees and court costs for actions involving certain unlawful discrimination claims . . . . . <b>24h</b>	<input checked="" type="radio"/>		
<b>i</b> Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations. . . . . <b>24i</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>j</b> Housing deduction from federal Form 2555 . . . . <b>24j</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>k</b> Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041). . . . . <b>24k</b>	<input checked="" type="radio"/>		
<b>z</b> Other adjustments. List type and amount.			
<input checked="" type="radio"/> _____ <b>24z</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>25</b> Total other adjustments. Add line 24a through line 24z . . . . . <b>25</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>26</b> Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions . . . . . <b>26</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>27 Total.</b> Subtract line 26 from line 10 in columns A, B, and C. See instructions . . . . . <b>27</b>	<input checked="" type="radio"/> 71366	<input checked="" type="radio"/>	<input checked="" type="radio"/> 246

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**Part II Adjustments to Federal Itemized Deductions**

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

	<b>A Federal Amounts</b> (from federal Schedule A (Form 1040))	<b>B Subtractions</b> See instructions	<b>C Additions</b> See instructions
<b>Medical and Dental Expenses</b> See instructions.			
<b>1</b> Medical and dental expenses . . . . <input checked="" type="radio"/> _____ <b>1</b>			
<b>2</b> Enter amount from federal Form 1040 or 1040-SR, line 11.. <input checked="" type="radio"/> 71366 <b>2</b>			
<b>3</b> Multiply line 2 by 7.5% (0.075) . . . . <input checked="" type="radio"/> 5352 <b>3</b>			
<b>4</b> Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 . . . . . <b>4</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>Taxes You Paid</b>			
<b>5 a</b> State and local income tax or general sales taxes. <b>5a</b> <input checked="" type="radio"/> 5277 <input checked="" type="radio"/> 5277	5277	5277	
<b>b</b> State and local real estate taxes . . . . . <b>5b</b> <input checked="" type="radio"/>			
<b>c</b> State and local personal property taxes . . . . . <b>5c</b> <input checked="" type="radio"/>			
<b>d</b> Add line 5a through line 5c. . . . . <b>5d</b> <input checked="" type="radio"/> 5277	5277		
<b>e</b> Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B. Enter the difference from line 5d and line 5e, column A in line 5e, column C . . . . . <b>5e</b> <input checked="" type="radio"/> 5277 <input checked="" type="radio"/> 5277 <input checked="" type="radio"/> 0	5277	5277	0
<b>6</b> Other taxes. List type <input checked="" type="radio"/> _____ <b>6</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>7</b> Add line 5e and line 6. . . . . <b>7</b> <input checked="" type="radio"/> 5277 <input checked="" type="radio"/> 5277 <input checked="" type="radio"/> 0	5277	5277	0
<b>Interest You Paid</b>			
<b>8 a</b> Home mortgage interest and points reported to you on federal Form 1098 . . . . . <b>8a</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>b</b> Home mortgage interest not reported to you on federal Form 1098. . . . . <b>8b</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>c</b> Points not reported to you on federal Form 1098. <b>8c</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>d</b> Reserved for future use . . . . . <b>8d</b>			
<b>e</b> Add line 8a through line 8c. . . . . <b>8e</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>9</b> Investment interest. . . . . <b>9</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>10</b> Add line 8e and line 9. . . . . <b>10</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>

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<b>Part II Adjustments to Federal Itemized Deductions</b> Continued	<b>A Federal Amounts</b> (from federal Schedule A (Form 1040))	<b>B Subtractions</b> See instructions	<b>C Additions</b> See instructions
<b>Gifts to Charity</b>			
<b>11</b> Gifts by cash or check . . . . . <b>11</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>12</b> Other than by cash or check . . . . . <b>12</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>13</b> Carryover from prior year . . . . . <b>13</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>14</b> Add line 11 through line 13 . . . . . <b>14</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>Casualty and Theft Losses</b>			
<b>15</b> Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions . . <b>15</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>Other Itemized Deductions</b>			
<b>16</b> Other—from list in federal instructions . . . . . <b>16</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>17</b> Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C . . . . . <b>17</b>	<input type="radio"/> 5277	<input type="radio"/> 5277	<input type="radio"/> 0
<b>18 Total.</b> Combine line 17 column A less column B plus column C . . . . . <b>18</b>			0

**Job Expenses and Certain Miscellaneous Deductions**

<b>19</b> Unreimbursed employee expenses: job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions . . . . . <b>19</b>	<input type="radio"/>		
<b>20</b> Tax preparation fees . . . . . <b>20</b>	<input type="radio"/>		
<b>21</b> Other expenses: investment, safe deposit box, etc. List type . . . . . <input type="radio"/> <b>21</b>	<input type="radio"/>	0	
<b>22</b> Add line 19 through line 21 . . . . . <b>22</b>	<input type="radio"/>	0	
<b>23</b> Enter amount from federal Form 1040 or 1040-SR, line 11 . . . . . <input type="radio"/> 71366	<input type="radio"/>		
<b>24</b> Multiply line 23 by 2% (0.02). If less than zero, enter 0 . . . . . <b>24</b>	<input type="radio"/>	1427	
<b>25</b> Subtract line 24 from line 22. If line 24 is more than line 22, enter 0 . . . . . <b>25</b>	<input type="radio"/>		0
<b>26 Total Itemized Deductions.</b> Add line 18 and line 25 . . . . . <b>26</b>	<input type="radio"/>		0
<b>27</b> Other adjustments. See instructions. Specify. <input type="radio"/> <b>27</b>	<input type="radio"/>		
<b>28</b> Combine line 26 and line 27 . . . . . <b>28</b>	<input type="radio"/>		0
<b>29 Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?</b>			
Single or married/RDP filing separately . . . . .		\$229,908	
Head of household . . . . .		\$344,867	
Married/RDP filing jointly or qualifying surviving spouse/RDP . . . . .		\$459,821	
<b>No.</b> Transfer the amount on line 28 to line 29.			
<b>Yes.</b> Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29 . . . . . <b>29</b>	<input type="radio"/>		0
<b>30 Enter the larger of the amount on line 29 or your standard deduction listed below:</b>			
Single or married/RDP filing separately. See instructions . . . . .		\$5,202	
Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP . .		\$10,404	
<b>Transfer the amount on line 30 to Form 540, line 18 . . . . . <b>30</b></b>	<input type="radio"/>		5202

Name as Shown on Return <u>ASHISH KUMAR</u>	Social Security No. <u>731-83-7773</u>
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**Line 1 – Wages, Salaries, Tips, Etc.**

	(B) Subtractions	(C) Additions
1 Excess reimbursements from Form 2106 included in wage income . . . . .		
2 Active duty military pay . . . . .		
3 Sick pay received under the Federal Insurance Contributions Act and Railroad Retirement Act . . . . .		
4 Income exempted by U.S. tax treaties (unless specifically exempt for state purposes also) . . . . .		
5 Exclusion for compensation from exercising a California Qualified Stock Option (CQSO). . . . .		
6 Ridesharing fringe benefit differences . . . . .		
7 HSA employer contributions . . . . .		246
8 Paid Family Leave Insurance (PFL) benefits . . . . . I confirm that the PFL amount above is accurate . . . . . <input type="checkbox"/>		
9 Employer-provided adoption benefits income exclusions. . . . .		
10 In-Home Supportive Services (IHSS) supplementary payment . . . . .		
11 Native American income (Form 3504) . . . . .		
12 Clergy housing exclusion. This is the amount entered on W-2s a as smallest of amount spent or fair rental value . . . . . b Enter the amount spent on qual. housing expenses _____		
13 Excess moving reimbursements . . . . .		
14 CA Employees and federal Independent Contractors income . . . . .		
15 Employer-provided dependent care assistance exclusion . . . . .		
16 Other (itemize): a _____ b _____ c _____ d _____		
Total adjustments to wages, salaries, tips, etc. Enter here and on Schedule CA (540/540NR), line 1. . . . .		246

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

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