

# IRS e-file Signature Authorization

▶ **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 SAI APUROOP KAPAVARAPU	Social security number 788-21-0608
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	116,341.
2	Total tax . . . . .	2	18,649.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099 . . . . .	3	24,695.
4	Amount you want refunded to you . . . . .	4	6,046.
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 

1	0	6	0	8
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 as my signature on the income tax return (original or amended) I am now authorizing.

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

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

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

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

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 as my signature on the income tax return (original or amended) I am now authorizing.

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

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

### Practitioner PIN Method Returns Only—continue below

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

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

2	2	2	4	9	6	3	1	9	8	9
---	---	---	---	---	---	---	---	---	---	---

 Don't enter all zeros

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

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

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

Filing Status [X] Single [ ] Married filing jointly [ ] Married filing separately (MFS) [ ] Head of household (HOH) [ ] Qualifying surviving spouse (QSS)

Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Form fields for personal information: Your first name and middle initial (SAI APUROOP), Last name (KAPAVARAPU), Your social security number (788-21-0608), Spouse's social security number, Home address (440 DIXON LANDING RD, MILPITAS, CA 95035), and Presidential Election Campaign checkboxes.

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 for Dependents with columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents.

Income section table with rows 1a through 1z. Total amount from Form(s) W-2, box 1 is 125,566.

Table for Attach Sch. B and Standard Deduction for. Rows 2a through 15. Total taxable income is 103,391.

<b>Tax and Credits</b>	<b>16</b>	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	<b>16</b>	18,649.
	<b>17</b>	Amount from Schedule 2, line 3	<b>17</b>	
	<b>18</b>	Add lines 16 and 17	<b>18</b>	18,649.
	<b>19</b>	Child tax credit or credit for other dependents from Schedule 8812	<b>19</b>	
	<b>20</b>	Amount from Schedule 3, line 8	<b>20</b>	
	<b>21</b>	Add lines 19 and 20	<b>21</b>	
	<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	18,649.
	<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21	<b>23</b>	0.
	<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>	18,649.

<b>Payments</b>	<b>25</b>	Federal income tax withheld from:		
	<b>a</b>	Form(s) W-2	<b>25a</b>	24,695.
	<b>b</b>	Form(s) 1099	<b>25b</b>	
	<b>c</b>	Other forms (see instructions)	<b>25c</b>	
	<b>d</b>	Add lines 25a through 25c	<b>25d</b>	24,695.
	<b>26</b>	2022 estimated tax payments and amount applied from 2021 return	<b>26</b>	
	<b>27</b>	Earned income credit (EIC) NO	<b>27</b>	
	<b>28</b>	Additional child tax credit from Schedule 8812	<b>28</b>	
	<b>29</b>	American opportunity credit from Form 8863, line 8	<b>29</b>	
	<b>30</b>	Reserved for future use	<b>30</b>	
<b>31</b>	Amount from Schedule 3, line 15	<b>31</b>		
	<b>32</b>	Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b>	<b>32</b>	
	<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b>	<b>33</b>	24,695.

<b>Refund</b>	<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	<b>34</b>	6,046.
	<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>35a</b>	6,046.
	<b>b</b>	Routing number 3 0 3 1 8 5 8 1 3 <b>c</b> Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	<b>d</b>	Account number 0 0 6 5 5 5 9 7		
	<b>36</b>	Amount of line 34 you want <b>applied to your 2023 estimated tax</b>	<b>36</b>	

<b>Amount You Owe</b>	<b>37</b>	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions.	<b>37</b>	
	<b>38</b>	Estimated tax penalty (see instructions)	<b>38</b>	

**Third Party Designee** Do you want to allow another person to discuss this return with the IRS? See instructions  **Yes**. Complete below.  **No**

Designee's name \_\_\_\_\_ Phone no. \_\_\_\_\_ Personal identification number (PIN) \_\_\_\_\_

**Sign Here** Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature _____	Date _____	Your occupation SOFTWARE ENGINEER	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____
Spouse's signature. If a joint return, <b>both</b> must sign. _____	Date _____	Spouse's occupation _____	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) _____

Phone no. (405) 762-6067 Email address APUROOP.DX@GMAIL.COM

**Paid Preparer Use Only**

Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM	Preparer's signature SYAM PRIYA RAM SAGAR GUPTA TALLAM	Date 04/12/2023	PTIN P02082703	Check if: <input type="checkbox"/> Self-employed
Firm's name GLOBAL TAXES LLC	Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816		Phone no. (678) 965-9522	Firm's EIN 84-3171965

**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  
SAI APUROOP KAPAVARAPU

Your social security number  
788-21-0608

**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>	-9,225.
<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>	-9,225.

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 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

SAI APUROOP KAPAVARAPU

Your social security number

788-21-0608

**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** 403 GURU RAGHAVENDRA APTS, CHANDANAGAR HYDERABAD TELANGANA IN 50050

**B** \_\_\_\_\_  
**C** \_\_\_\_\_

1b Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days		Personal Use Days	QJV
		A	B	C	
<b>A</b> 3		355		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 . . . . .	610.		
<b>4</b> Royalties received . . . . .			
<b>Expenses:</b>			
<b>5</b> Advertising . . . . .			
<b>6</b> Auto and travel (see instructions) . . . . .			
<b>7</b> Cleaning and maintenance . . . . .	725.		
<b>8</b> Commissions . . . . .			
<b>9</b> Insurance . . . . .			
<b>10</b> Legal and other professional fees . . . . .			
<b>11</b> Management fees . . . . .	1,138.		
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)			
<b>13</b> Other interest . . . . .			
<b>14</b> Repairs . . . . .	2,841.		
<b>15</b> Supplies . . . . .	3,158.		
<b>16</b> Taxes . . . . .			
<b>17</b> Utilities . . . . .	1,973.		
<b>18</b> Depreciation expense or depletion . . . . .			
<b>19</b> Other (list) _____			
<b>20</b> Total expenses. Add lines 5 through 19 . . . . .	9,835.		
<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> . . . . .	-9,225.		
<b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	( 9,225. )		
<b>23a</b> Total of all amounts reported on line 3 for all rental properties . . . . .	23a	610.	
<b>b</b> Total of all amounts reported on line 4 for all royalty properties . . . . .	23b		
<b>c</b> Total of all amounts reported on line 12 for all properties . . . . .	23c		
<b>d</b> Total of all amounts reported on line 18 for all properties . . . . .	23d		
<b>e</b> Total of all amounts reported on line 20 for all properties . . . . .	23e	9,835.	
<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	24		
<b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .	25	( 9,225. )	
<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 . . . . .	26	-9,225.	

# 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

Social security number of HSA beneficiary.  
 If both spouses have HSAs, see instructions.  
 788-21-0608

SAI APUROOP KAPAVARAPU

**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	1,475.
10	Qualified HSA funding distributions . . . . .	10	
11	Add lines 9 and 10 . . . . .	11	1,475.
12	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	12	2,175.
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	

# FORM K-40V INSTRUCTIONS

Type your name, address, Social Security number, and the first four letters of your last name in the spaces provided.

If you are filing a joint return, type your spouse's name, Social Security number, and first four letters of their last name in the spaces provided.

If your name or address information has changed since last year, be sure to mark the "Name or Address Change" box with "XX".

If you are paying for an amended return, mark the appropriate box with "XX".

If you are filing an extension of time to file your return, mark the appropriate box with "XX". Note that an extension of time is an extension to file, NOT an extension to pay.

Make your check or money order payable to "Kansas Income Tax" for the full amount of your tax due. Write the last 4 digits

of your Social Security number on your check or money order, ensure it contains a valid telephone number, and make it payable to "Kansas Income Tax."

If you are making a payment for someone else (i.e., daughter, son, parent), write that person's name, telephone number and the last 4 digits of their Social Security number on the check. DO NOT send cash. If payment is not made on or before **April 18, 2022**, the tax due is subject to penalty and interest.

**Do not attach** the payment voucher or payment to your return or to each other. **Place them loosely** in the envelope with your return. If you have already mailed your return, or you filed electronically and didn't pay electronically, mail your payment and the voucher to:

KANSAS INCOME TAX  
KANSAS DEPARTMENT OF REVENUE  
PO BOX 750260  
TOPEKA KS 66699-0260

**NOTE: If any due date falls on a Saturday, Sunday, or legal holiday, substitute the next regular work day.**

**K-40V**  
Rev. 7-22

**2022 Kansas**  
INDIVIDUAL INCOME  
PAYMENT VOUCHER

REV 01/03/23 PRO

305



SAI APUROOP KAPAVARAPU

KAPA

440 DIXON LANDING RD APT K203  
MILPITAS CA 95035

788210608

Daytime Phone Number: 4057626067

Name or Address  
Change

- If married filing a joint return, include both names and Social Security numbers

- Make check or money order payable to: Kansas Income Tax

Amended  
Return

Extension  
Payment

Payment  
Amount \$

92.00

112222KAPA788210608XXXX0000000000





SAI APUROOP      KAPAVARAPU      4057626067      KAPA      788210608

440 DIXON LANDING RD APT K203  
MILPITAS      CA 95035

Name or address has changed?      Taxpayer or (spouse if filing joint) died during this tax year      Taxpayer was engaged in commercial farming/fishing in 2022

**Amended Return:**      Amended affects Kansas only      Amended Federal tax return      Adjustment by the IRS

**Filing Status:**       Single      Married Filing Joint (Even if only one had income)      Married Filing Separate      Head of Household (Do not check if filing joint return)

**Residency Status:**      Resident      NonResident (Complete Sch S, Part B)      CA      State of Legal Residence

Part-Year Resident (Complete Sch S, Part B) From      01012022      To      06112022

**Exemptions:**      1      Enter the total exemptions for you, your spouse (if applicable), and each person you claim as a dependent.      If filing status above is Head of Household, add one exemption.      1      **Total Kansas exemptions**

In the following spaces, provide the requested information for all persons you claimed as dependents. **DO NOT include you or your spouse.**  
If additional space is needed, enclose a separate sheet, only after completing all nine lines below.

**Dependent Name - First, Middle and Last**      **Date of Birth - MMDDYYYY**      **Relationship**      **SSN**

**Food Sales Tax Credit:** You must have been a Kansas resident for ALL of 2022. Complete this section to determine your qualifications and credit.

- A.** Had a dependent child who lived with you all year and was under the age of 18 all of 2022?
- B.** Were you (or spouse) 55 years of age or older all of 2022 (born prior to January 1, 1967)?
- C.** Were you (or spouse) totally and permanently disabled or blind all of 2022, regardless of age? If you answered NO to A, B, and C, **STOP HERE**, you do not qualify for this credit.
- D.** If you answered YES to A, B, or C, enter your FAGI from line 1 of this return.      0
- E.** Number of exemptions claimed
- F.** Number of dependents that are 18 years of age or older (born on or before January 1, 2005)
- G.** Total qualifying exemptions (subtract line F from line E)
- H.** Food Sales Tax Credit (multiply line G by \$125). Enter result here and on line 18 of this form.      0



SAI APUROOP

KAPAVARAPU

KAPA

788210608

1. Federal adjusted gross income	116341	23. Refundable portion of earned income tax credit	0
2. Modifications	0	24. Refundable portion of tax credits	0
3. Kansas adjusted gross income	116341	25. Payments remitted with original return	0
4. Standard or itemized deductions. (If itemizing, complete KS Sch A)	3500	26. Credit for tax paid on the K-120S	0
5. Exemption allowance	2250	27. Overpayment from original return. This figure is a subtraction.	0
6. Total deductions	5750	28. Total refundable credits	1479
7. Taxable income	110591	29. Underpayment	92
8. Tax	5846	30. Interest	0
9. Nonresident percentage	26.8667	31. Penalty	0
10. Nonresident tax	1571	32. Estimated tax penalty	0
11. KS tax on lump sum distributions	0	33. AMOUNT YOU OWE	92
12. TOTAL INCOME TAX	1571	34. Overpayment	0
13. Credit for taxes paid to other states	0	35. CREDIT FORWARD	0
14. Credit for child and dependent care expenses	0	36. Chickadee Checkoff	0
15. Other credits	0	37. Senior Citizens Meals On Wheels Contribution Program	0
16. Subtotal	1571	38. Breast Cancer Research Fund	0
17. Earned Income Credit	0	39. Military Emergency Relief Fund	0
18. Food Sales Tax Credit	0	40. Kansas Hometown Heroes Fund	0
19. Total Tax Balance	1571	41. Kansas Creative Arts Industry Fund	0
20. KS income tax withheld from W-2, 1099 or K-19	1479	42. Local School District Contribution Fund. School District Number	0
21. Estimated tax paid	0	43. REFUND	0
22. Amount paid with Kansas extension	0		

I authorize the Director of Taxation or the Director's designee to discuss my K-40 and any enclosures with my preparer.  
I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.

Taxpayer Signature (Required) \_\_\_\_\_ Date \_\_\_\_\_ Spouse Signature (Required) \_\_\_\_\_ Date \_\_\_\_\_

Preparer Signature (Required) SYAM PRIYA RAM SAGAR GUPT Preparer Phone Number 6789659522 Preparer PTIN, EIN or SSN (Required) P02082703

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**PART A - MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME**

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**ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME:**

A1. State and municipal bond interest not specifically exempt from KS income tax (reduced by related expenses)

A5. Business interest expense carryforward deduction (I.R.C. § 163(J))

**A2. Contributions to all KPERS (Kansas Public Employee's Retirement Systems)**

A6. Unqualified withdrawals from First Time Home Buyer Savings Account

A3. Kansas Expensing Recapture (enclose applicable schedules)

A7. Other additions to FAGI (enclose list)

A4. Low income student scholarship contribution (enclose Sch K-70)

A8. Total additions to FAGI (add lines A1 - A7)

**SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME:**

A9. Social Security benefits

A17. Global Intangible Low-Taxed Income (GILTI) (I.R.C. § 951A)

A10. KPERS lump sum distributions exempt from income tax

A18. Disallowed business interest deduction (I.R.C. § 163(J))

A11. Interest on U.S. Government obligations (reduced by related expenses)

A19. Disallowed business meal expenses (I.R.C. § 274)

A12. State or local income tax refund (if included in line 1 of Form K-40)

A20. Contributions to an ABLE savings account

A13. Retirement benefits specifically exempt from Kansas Income Tax

A21. Kansas Expensing Deduction (Enclose K-120EX)

A14. Military compensation of a nonresident servicemember (Non-Residents only)

A22. Qualified Contributions from First Time Home Buyer Savings Account

A15. Contributions to Learning Quest or other states' qualified tuition program

A23. Other subtractions from FAGI (enclose list)

A16. Armed forces recruitment, sign-up, or retention bonus

A24. Total subtractions from FAGI (add lines A9 - A23)

**NET MODIFICATIONS:**

A25. Net modifications to FAGI (subtract line A24 from line A8). Enter total here and on line 2, Form K-40.

**PART B - PART-YEAR RESIDENT/NONRESIDENT ALLOCATION**

INCOME:	Total From Federal Return:	Amount From Kansas Sources:
B1. Wages, salaries, tips, etc	125566	31257
B2. Interest and dividend income		
B3. Pensions, IRA distributions and annuities		
<b>Additional Income:</b> (Lines B4 - B12)		
B4. Refunds of state and local income taxes		
B5. Alimony received		
B6. Business income or loss		
B7. Capital gain or loss		
B8. Other gains or losses		
B9. Rental real estate, royalties, partnerships, S corps, trusts, estates, REMICS, etc	-9225	0
B10. Farm income or loss		
B11. Unemployment compensation, taxable social security benefits and other income		
B12. Total income from Kansas sources (Add lines B1 - B11)		31257

ADJUSTMENTS AND MODIFICATIONS TO KANSAS SOURCE INCOME:	Total From Federal Return:	Amount From Kansas Sources:
B13. IRA Retirement Deductions		
B14. Penalty on early withdrawal of savings		
B15. Alimony paid		
B16. Moving expenses for members of the armed forces		
B17. Other federal adjustments		
B18. Total federal adjustments to Kansas source income (Add lines B13 through B17)		
B19. Kansas source income after federal adjustments (Subtract line B18 from line B12)		31257
B20. Net modifications from Part A that are applicable to Kansas source income		
B21. Modified Kansas source income (Line B19 plus or minus line B20)		31257
B22. Kansas adjusted gross income (From line 3, Form K-40)		116341
B23. Nonresident allocation percentage (Divide line B21 by line B22 and round to the fourth decimal place: not to exceed 100.0000). Enter result here and on line 9 of Form K-40.		26.8667

TAXABLE YEAR

FORM

2022

California e-file Signature Authorization for Individuals

8879

Table with 2 columns: Field Name, Value. Fields include Your name (SAI APUROOP KAPAVARAPU), Your SSN or ITIN (788-21-0608), Spouse's/RDP's name, and Spouse's/RDP's SSN or ITIN.

Part I Tax Return Information (whole dollars only)

Table with 2 columns: Line Number, Description, Amount. Lines include California adjusted gross income (AGI), Amount You Owe, and Refund or No Amount Due.

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 [1][0][6][0][8] as my signature on my 2022 e-filed California individual income tax return.
I will enter my PIN as my signature on my 2022 e-filed California individual income tax return.

Your signature Date

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

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

Spouse's/RDP's signature Date

Practitioner PIN Method Returns Only -- continue below

Part III Certification and Authentication — Practitioner PIN Method Only

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

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

Table with 11 cells containing the PIN: 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 04/12/2023

# California Nonresident or Part-Year Resident Income Tax Return

## 2022

## 540NR

APE

ATTACH FEDERAL RETURN

788-21-0608 KAPA  
SAIAPUROOP KAPAVARAPU

22

440 DIXON LANDING RD APT K203  
MILPITAS CA 95035

07-23-1995

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

Filing Status

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

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

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

Whole dollars only

Exemptions

- 7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions.  7  X \$140 =  \$
- 8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 . . . . .  8  X \$140 =  \$
- 9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. . . . .  9  X \$140 =  \$

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

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

Total dependent exemptions . . . . .  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="70969"/> <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="116341"/> <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="116341"/> <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="1475"/> <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="117816"/> <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="112614"/> <input type="text" value=".00"/>

**31** Tax. Check the box if from:  Tax Table  Tax Rate Schedule

**31**

<b>CA Taxable Income</b>	<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="70969"/> <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="67835"/> <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="0.0642"/>
	<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="4355"/> <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="0.6024"/>
	<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="84"/> <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="4271"/> <input type="text" value=".00"/>
	<b>41</b> Tax. See instructions. Check the box if from: <input checked="" type="radio"/> Schedule G-1 <input type="radio"/> FTB 5870A <input checked="" type="radio"/> <b>41</b> <input type="text" value="4271"/> <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="4271"/> <input type="text" value=".00"/>	

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

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Your name:  Your SSN or ITIN:

**Special Credits continued**

58	Enter credit name <input type="text"/> code <input type="text"/> and amount. . . . .	<input type="radio"/>	58	<input type="text"/>	<input type="text" value=".00"/>
59	Enter credit name <input type="text"/> code <input type="text"/> and amount. . . . .	<input type="radio"/>	59	<input type="text"/>	<input type="text" value=".00"/>
60	To claim more than two credits. See instructions. . . . .	<input type="radio"/>	60	<input type="text"/>	<input type="text" value=".00"/>
61	Nonrefundable Renter's Credit. See instructions . . . . .	<input type="radio"/>	61	<input type="text"/>	<input type="text" value=".00"/>
62	Add line 50 and line 55 through 61. These are your total credits . . . . .	<input checked="" type="radio"/>	62	<input type="text"/>	<input type="text" value=".00"/>
63	Subtract line 62 from line 42. If less than zero, enter -0- . . . . .	<input checked="" type="radio"/>	63	<input type="text" value="4271"/>	<input type="text" value=".00"/>

**Other Taxes**

71	Alternative Minimum Tax. Attach Schedule P (540NR). . . . .	<input type="radio"/>	71	<input type="text"/>	<input type="text" value=".00"/>
72	Mental Health Services Tax. See instructions . . . . .	<input type="radio"/>	72	<input type="text"/>	<input type="text" value=".00"/>
73	Other taxes and credit recapture. See instructions . . . . .	<input type="radio"/>	73	<input type="text"/>	<input type="text" value=".00"/>
74	Add line 63, line 71, line 72, and line 73. This is your total tax. . . . .	<input type="radio"/>	74	<input type="text" value="4271"/>	<input type="text" value=".00"/>

**Payments**

81	California income tax withheld. See instructions . . . . .	<input type="radio"/>	81	<input type="text" value="4837"/>	<input type="text" value=".00"/>
82	2022 CA estimated tax and other payments. See instructions . . . . .	<input type="radio"/>	82	<input type="text"/>	<input type="text" value=".00"/>
83	Withholding (Form 592-B and/or Form 593). See instructions. . . . .	<input type="radio"/>	83	<input type="text"/>	<input type="text" value=".00"/>
84	Excess SDI (or VPDI) withheld. See instructions . . . . .	<input type="radio"/>	84	<input type="text"/>	<input type="text" value=".00"/>
85	Earned Income Tax Credit (EITC). See instructions . . . . .	<input type="radio"/>	85	<input type="text"/>	<input type="text" value=".00"/>
86	Young Child Tax Credit (YCTC). See instructions . . . . .	<input type="radio"/>	86	<input type="text"/>	<input type="text" value=".00"/>
87	Foster Youth Tax Credit (FYTC). See instructions . . . . .	<input type="radio"/>	87	<input type="text"/>	<input type="text" value=".00"/>
88	Add line 81 through line 87. These are your total payments. See instructions. . . . .	<input checked="" type="radio"/>	88	<input type="text" value="4837"/>	<input type="text" value=".00"/>

**ISR Penalty**

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

If you did not check the box, see instructions.

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

**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. . . . .	<input checked="" type="radio"/>	92	<input type="text" value="4837"/>	<input type="text" value=".00"/>
93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91. . . . .	<input checked="" type="radio"/>	93	<input type="text"/>	<input type="text" value=".00"/>
101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92. . . . .	<input checked="" type="radio"/>	101	<input type="text" value="566"/>	<input type="text" value=".00"/>
102	Amount of line 101 you want applied to your 2023 estimated tax . . . . .	<input type="radio"/>	102	<input type="text" value="0"/>	<input type="text" value=".00"/>
103	Overpaid tax available this year. Subtract line 102 from line 101 . . . . .	<input type="radio"/>	103	<input type="text" value="566"/>	<input type="text" value=".00"/>

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Your name:  Your SSN or ITIN:

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

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

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

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Your name:  Your SSN or ITIN:

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

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

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

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

The remaining amount of my refund (line 125) is authorized for direct deposit into the account shown below:  
 Type  Routing number  Account number  127 Direct deposit amount  
 Checking  Savings    .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:** 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](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)

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

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

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

Joint tax return? See instructions.

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

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# California Adjustments — Nonresidents or Part-Year Residents

**2022**

**CA (540NR)**

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

Name(s) as shown on tax return SAI APUROOP KAPAVARAPU	SSN or ITIN 788210608
--	--------------------------

**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  Part-Year Resident  Resident     
 b Spouse:  Nonresident  Part-Year Resident  Resident

	Yourself	Spouse/RDP
2 a I was domiciled in (enter two letter code, see instructions) . . . . .	<input checked="" type="radio"/> <u>KS</u>	<input type="radio"/> ___
b I was in the military and stationed in (enter two letter code) . . . . .	<input type="radio"/> ___	<input type="radio"/> ___
3 I became a CA resident (enter state of prior residence and date (mm/dd/yyyy) of move) . . .	<input checked="" type="radio"/> <u>KS</u> 0 6/1 2/2 0 2 2	<input type="radio"/> ___ / ___ / ___
4 I became a CA nonresident (enter new state of residence and date (mm/dd/yyyy) of move) .	<input type="radio"/> ___ / ___ / ___	<input type="radio"/> ___ / ___ / ___
5 I was a CA nonresident the entire year (enter state of residence) . . . . .	<input type="radio"/> ___	<input type="radio"/> ___
6 The number of days I spent in CA for any purpose was: . . . . .	<input checked="" type="radio"/> <u>203</u>	<input type="radio"/> ___
7 I owned a home/property in CA (enter Y for Yes, N for No) . . . . .	<input type="radio"/> <u>N</u>	<input type="radio"/> ___
8 Before 2022: I was a CA resident for the period of . . . . .	<input type="radio"/> ___ / ___ / ___ - ___ / ___ / ___	<input type="radio"/> ___ / ___ / ___ - ___ / ___ / ___

**Part II Income Adjustment Schedule**

	A	B	C	D	E
Section A — Income from federal Form 1040 or 1040-SR	Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
1 a Total amount from federal Form(s) W-2, box 1. See instructions . . . . . <b>1a</b>	<input checked="" type="radio"/> 125566	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/> 125566	<input checked="" type="radio"/> 70969
b Household employee wages not reported on federal Form(s) W-2. . . . . <b>1b</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c Tip income not reported on line 1a. . . . . <b>1c</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
d Medicaid waiver payments not reported on federal Form(s) W-2. See instr. . . . . <b>1d</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
e Taxable dependent care benefits from federal Form 2441, line 26 . . . . . <b>1e</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
f Employer-provided adoption benefits from federal Form 8839, line 29. . . . . <b>1f</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
g Wages from federal Form 8919, line 6 . . . . . <b>1g</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
h Other earned income. See instructions . . . . . <b>1h</b>	<input type="radio"/> 0	<input type="radio"/>	<input type="radio"/> 1475	<input checked="" type="radio"/> 1475	<input checked="" type="radio"/> 0
i Nontaxable combat pay election. See instructions . . . . . <b>1i</b>			<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
z Add line 1a through line 1i . . . . . <b>1z</b>	<input checked="" type="radio"/> 125566	<input type="radio"/>	<input type="radio"/> 1475	<input checked="" type="radio"/> 127041	<input checked="" type="radio"/> 70969
2 Taxable interest. a <input type="radio"/> . . . . . <b>2b</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3 Ordinary dividends. See instructions. a <input type="radio"/> . . . . . <b>3b</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4 IRA distributions. See instructions. a <input type="radio"/> . . . . . <b>4b</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5 Pensions and annuities. See instructions. a <input type="radio"/> . . . . . <b>5b</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6 Social security benefits. a <input type="radio"/> . . . . . <b>6b</b>	<input type="radio"/>	<input type="radio"/>			
7 Capital gain or (loss). See instructions . . . . . <b>7</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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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. . . . . <b>1</b>	<input type="radio"/>	<input type="radio"/>			
<b>2 a</b> Alimony received. See instructions. . . . . <b>2a</b>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>3</b> Business income or (loss). See instructions. . . . . <b>3</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>4</b> Other gains or (losses) . . . . . <b>4</b>	<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. . . . . <b>5</b>	<input type="radio"/> -9225	<input type="radio"/>	<input type="radio"/>	<input type="radio"/> -9225	<input type="radio"/>
<b>6</b> Farm income or (loss) . . . . . <b>6</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>7</b> Unemployment compensation. . . . . <b>7</b>	<input type="radio"/>	<input type="radio"/>			
<b>8 Other income:</b>					
<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"/>		<input type="radio"/>	<input type="radio"/>
<b>c</b> Cancellation of debt . . . . . <b>8c</b>	<input type="radio"/>	<input type="radio"/>	<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"/>	<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"/>			<input type="radio"/>	<input type="radio"/>
<b>h</b> Jury duty pay. . . . . <b>8h</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>i</b> Prizes and awards . . . . . <b>8i</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>j</b> Activity not engaged in for profit income . . . . . <b>8j</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>k</b> Stock options. . . . . <b>8k</b>	<input type="radio"/>		<input type="radio"/>	<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"/>			<input type="radio"/>	<input type="radio"/>
<b>m</b> Olympic and Paralympic medals and USOC prize money . . . . . <b>8m</b>	<input type="radio"/>			<input type="radio"/>	<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"/>	<input type="radio"/>	<input type="radio"/>
<b>q</b> Taxable distributions from an ABLE account . . . . . <b>8q</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>r</b> Scholarship and fellowship grants not reported on federal Form(s) W-2. . . . . <b>8r</b>	<input type="radio"/>			<input type="radio"/>	<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"/> ( )			<input type="radio"/>	<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"/>			<input type="radio"/>	<input type="radio"/>
<b>u</b> Wages earned while incarcerated. . . . . <b>8u</b>	<input type="radio"/>			<input type="radio"/>	<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"/>	<input type="radio"/>	<input type="radio"/>
<b>9 a</b> Total other income. Add line 8a through line 8z. . . . . <b>9a</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	A	B	C	D	E
<b>Section B — Additional Income</b> Continued	<b>Federal Amounts</b> (taxable amounts from your federal tax return)	<b>Subtractions</b> See instructions (difference between CA & federal law)	<b>Additions</b> See instructions (difference between CA & federal law)	<b>Total Amounts Using CA Law As If You Were a CA Resident</b> (subtract col. B from col. A; add col. C to the result)	<b>CA Amounts</b> (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
<b>b1</b> Disaster loss deduction from form FTB 3805V . . . . . <b>9b1</b>		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>b2</b> NOL deduction from form FTB 3805V . . . . . <b>9b2</b>		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>b3</b> NOL from form FTB 3805Z, FTB 3807, or FTB 3809 . . . . . <b>9b3</b>		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>10 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"/> 116341	<input checked="" type="radio"/>	<input checked="" type="radio"/> 1475	<input checked="" type="radio"/> 117816	<input checked="" type="radio"/> 70969

**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 a</b> Alimony paid. <b>b</b> Enter recipient's: SSN <input checked="" type="radio"/> _____ Last name <input checked="" 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 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"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
	116341		1475	117816	70969

**Part III Adjustments to Federal Itemized Deductions**

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

A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
--	---------------------------------------	------------------------------------

**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"/>	116341		
3 Multiply line 2 by 7.5% (0.075) . . . . . 3	<input checked="" type="radio"/>	8726		
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"/>	6316	<input checked="" type="radio"/>	6316	
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"/>	6316			
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"/>	6316	<input checked="" type="radio"/>	6316	<input checked="" type="radio"/>
6 Other taxes. List type <input checked="" type="radio"/> _____ . . . . . 6	<input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>
7 Add line 5e and line 6 . . . . . 7	<input checked="" type="radio"/>	6316	<input checked="" type="radio"/>	6316	<input checked="" type="radio"/>

**Interest You Paid**

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

**Gifts to Charity**

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

**Part III Adjustments to Federal Itemized Deductions**  
Continued

**A** Federal Amounts  
(from federal Schedule A  
(Form 1040))

**B** Subtractions  
See instructions

**C** Additions  
See instructions

**Casualty and Theft Losses**

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

**Other Itemized Deductions**

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

**17** Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C ..... **17**  6316  6316  0

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

**Job Expenses and Certain Miscellaneous Deductions**

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

**20** Tax preparation fees. ....  **20**

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

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

**23** Enter amount from federal Form 1040 or 1040-SR, line 11  116341

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

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

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

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

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

**29 Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your filing status?**

Single or married/RDP filing separately ..... **\$229,908**

Head of household ..... **\$344,867**

Married/RDP filing jointly or qualifying surviving spouse/RDP ..... **\$459,821**

**No.** Transfer the amount on line 28 to line 29.

**Yes.** Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 29 .....  **29**

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

Single or married/RDP filing separately. See instructions. .... **\$5,202**

Married/RDP filing jointly, head of household, or qualifying  
surviving spouse/RDP ..... **\$10,404** .....  **30**

**Part IV California Taxable Income**

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

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

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

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

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

REV 03/18/23 PRO

Name as Shown on Return <u>SAI APUROOP KAPAVARAPU</u>	Social Security No. <u>788-21-0608</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 . . . . .		1475
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. . . . .		1475

**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. . . . .		