IRS e-file Signature Authorization

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

Submission Identification Number (SID)

Taxpayer's name Social security number NAVEEN KUMAR KALWA 221-73-6672 Spouse's name Spouse's social security number 023-49-1064 BHANU REKHA KALWA Tax Return Information – Tax Year Ending December 31, 2022 (Enter year you are authorizing.) Part I 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. Adjusted gross income 193,682. 1 1 25,046. 2 2 3 3 24,293. 4 4 5 5 753. Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return) Under penalties of periury. 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

				FBO firm name		Ę
X	l authorize	GLOBAL	TAXES	LLC	to enter or generate my PIN	-
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9 1 0 6 4

Enter five digits, but don't enter all zeros

as mv

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 🕨

Spouse's PIN: check one box only

X lauthorize GLOBAL TAXES LLC ERO firm name

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											
	Practitioner PIN Method Returns Only—continue	e bel	ow								
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	 	-	6 all ze		8	9	

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 >			
ERO Must Retain This F Don't Submit This Form to the I			
For Paperwork Reduction Act Notice, see your tax return instructions.	BAA	REV 01/28/23 PRO	Form 8879 (Rev. 01-2021)

Date

to enter or generate my PIN

1040		artment of the Treasury—Internal Revenue Servie S. Individual Income Tax		urn	202	2	OMB No. 1545	-0074	IRS Use Only	—Do not w	rite or staple	in this space.
Filing Status Check only one box.	lf yo	Single X Married filing jointly u checked the MFS box, enter the nation is a child but not your dependent	ame of y	-	separately (I use. If you c				· · /	spou	lifying sun use (QSS) name if th	0
Your first name	and mi	ddle initial	Last na	me						Your so	cial securi	ty number
NAVEEN K	UMAI	R	KALW	A						221-	73-667	2
If joint return, sp	ouse's	first name and middle initial	Last na	me						Spouse'	s social se	curity number
BHANU RE	KHA		KALW	A						023-	49-106	4
Home address	(numbe	er and street). If you have a P.O. box, see	instructio	ons.				A	Apt. no.	Preside	ntial Election	on Campaigr
10954 PC	BLAI	DO RD						3	3011		nere if you,	
		ce. If you have a foreign address, also co	mplete s	paces bel	ow.	Sta	te	ZIP c	ode	•		itly, want \$3
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Foreign country	name		F	Foreign pr	ovince/state/	count	ty	Foreig	n postal code		or refund.	•
							-				You	Spouse
Digital	At ar	ny time during 2022, did you: (a) rece	eive (as	a rewarc	. award. or	pavr	nent for prope	tv or	services): or	(b) sell.		
Assets		ange, gift, or otherwise dispose of a						-			Yes	X No
Standard		eone can claim: You as a de					a dependent	,		,		
Deduction		Spouse itemizes on a separate return										
		· · ·		_			_			1050		
Age/Blindness	_		958	_ Are bl	ind Sp	ouse	: 📋 Was bor		ore January 2			
Dependents	•			(2) S	Social security number	/	(3) Relationsh	ip (4) Check the b	· · ·	,	,
If more	(1) Fi	rst name Last name					to you		Child tax c	redit		her dependents
than four dependents,	SUE	IAVI KALWA			-95-992		Daughter					×
see instructions	ISE	ITA KALWA		861	-95-925	6	Daughter		×			
and check												
here 🗌												
Income	1 a	Total amount from Form(s) W-2, be	ox 1 (se	e instruc	tions) .					. 1a	23	30,463.
	b	Household employee wages not re	•		()					. 1b		
Attach Form(s) W-2 here. Also	С	Tip income not reported on line 1a	(see ins	struction	s)					. 1c	;	
attach Forms	d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)							. 1d			
W-2G and	е	Taxable dependent care benefits f	rom For	m 2441,	line 26					. 1e		
1099-R if tax was withheld.	f	Employer-provided adoption bene	fits from	n Form 8	839, line 29					. 1f		
If you did not	g	Wages from Form 8919, line 6 .								. 1g		
get a Form	h	Other earned income (see instructi	ons)				_. .			. 1h		0.
W-2, see instructions.	i	Nontaxable combat pay election (s	ee instr	ructions)			1 i					
	z	Add lines 1a through 1h			<u>.</u>					. 1z	23	30,463.
Attach Sch. B	2a	Tax-exempt interest	2a			bТ	axable interest			. 2b		
if required.	3a	Qualified dividends	Ba			b C	ordinary divider	nds .		. 3b		
	4a	IRA distributions	la			bΤ	axable amoun	t		. 4b		
Standard	5a	Pensions and annuities	5a			bТ	axable amoun	t		. 5b		
Deduction for –	6a	Social security benefits	ba 🛛			bТ	axable amoun	t		. 6b		
 Single or Married filing 	с	If you elect to use the lump-sum el	ection r	nethod,	check here	(see	instructions)		[
separately, \$12,950	7	Capital gain or (loss). Attach Scheo	dule D if	f required	d. If not requ	uired	, check here		[7		
 Married filing 	8	Other income from Schedule 1, line								. 8	-3	36,781.
jointly or Qualifying	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7,	and 8.							. 9		93,682.
surviving spouse,	10	Adjustments to income from Sche								. 10		`
\$25,900 • Head of	11	Subtract line 10 from line 9. This is	-							. 11		93,682.
household,	12	Standard deduction or itemized	•	-	-					. 12		25,900.
\$19,400 • If you checked	13	Qualified business income deducti				,	5-A			. 13		.,
any box under	14	Add lines 12 and 13								. 14		25,900.
Standard Deduction,	15	Subtract line 14 from line 11. If zer	o or les	 s. enter -	-0 This is v	 /011r1	axable incom	 е		. 15		67,782.
see instructions.			0 01 100	o, ontor -	5 . mis is j	Jui		• •		. 13		<u>, 102.</u>

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form **1040** (2022)

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You Owe For details on how to pay, go to www.irs.gov/Payments or see instructions. 37 753 38 Estimated tax penalty (see instructions) 38 Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions 38 Designee Do you want to allow another person to discuss this return with the IRS? See instructions Yes. Complete below. X No Designee Designee's name Phone name Phone no. Personal identification number (PIN) Image: Complete below. X No 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 belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge vour signature Joint return? See instructions. Keep a copy for your records. Spouse's signature. If a joint return, both must sign. Date Your occupation SofTWARE ENGINEER If the IRS sent you an Identify Protection PIN, enter it H (see inst.) If the IRS sent your spouse an Identity Protection PIN, enter it H (see inst.) Phone no. (858) 883–8429 Email address NAVEENKALWA@GMAIL.COM Preparer's name Preparer's signature Date Pate PTIN Check if: (see inst.) Self-emp	Amount	37	Subtract line 33 from line 24	. This is the am	ount vou owe					
Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions Providential and the person to discuss the return with the IRS? See instructions 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 belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge 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 Joint return? See instructions. Keep a copy for your records. Spouse's signature. If a joint return, both must sign. Date Your occupation If the IRS sent your spouse an Identity Protection PIN, enter it if (see inst.) Phone no. (858) 883–8429 Email address NAVEENKALWA@GMAIL.COM Preparer's name Preparer's signature Date Pate PTIN Check if: (see inst.) YAM PRIYA RAM SAGAR GUPTA TALLAM SYAM PRIYA RAM SAGAR GUPTA TALLAM SYAM PRIYA RAM SAGAR GUPTA TALLAM Date Phone no. (678) 965–952 Firm	You Owe		For details on how to pay, g	o to <i>www.irs.go</i> u	//Payments or	see instructions .			. 37	753.
Designee instructions Yes. Complete below. X No Designee's name 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 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 Joint return? See instructions. Your signature Date Your occupation If the IRS sent you an Identity Protection PIN, enter it here (see inst.) Joint return? See instructions. Spouse's signature. If a joint return, both must sign. Date SoFTWARE ENGINEER If the IRS sent your spouse an Identity Protection PIN, enter it Here (see inst.) Your records. Phone no. (858) 883-842.9 Email address NAVEENKALWA@GMAIL.COM Preparer's name Preparer's signature Date Pate PTIN Check if: SYAM PRIYA RAM SAGAR GUPTA TALLAM SYAM PRIYA RAM SAGAR GUPTA TALLAM SYAM PRIYA RAM SAGAR GUPTA TALLAM O2/09/2023 P02082703 Self-employe Firm's name GLOBAL TAXES LLC Phone no. (678) 965-952 Firm's EIN 84-317196		38	Estimated tax penalty (see in	nstructions) .			38			
Designee instructions Yes. Complete below. X No Designee's name 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 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 Joint return? See instructions. Your signature Date Your occupation If the IRS sent you an Identity Protection PIN, enter it here (see inst.) Joint return? See instructions. Spouse's signature. If a joint return, both must sign. Date SoFTWARE ENGINEER If the IRS sent your spouse an Identity Protection PIN, enter it Here (see inst.) Your records. Phone no. (858) 883-842.9 Email address NAVEENKALWA@GMAIL.COM Preparer's name Preparer's signature Date Pate PTIN Check if: SYAM PRIYA RAM SAGAR GUPTA TALLAM SYAM PRIYA RAM SAGAR GUPTA TALLAM SYAM PRIYA RAM SAGAR GUPTA TALLAM O2/09/2023 P02082703 Self-employe Firm's name GLOBAL TAXES LLC Phone no. (678) 965-952 Firm's elN 84-317196	Third Party	Do	you want to allow another	person to disc	cuss this retu	rn with the IRS?	See			
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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 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 Joint return? See instructions. Keep a copy for your records. Date Your occupation If the IRS sent you an Identity Protection PIN, enter it here (see inst.) Phone no. (858) 883–8429 Email address NAVEENKALWA@GMAIL.COM Preparer Use Only Preparer's name Preparer's signature Date Print Firm's name GLOBAL TAXES LLC Phone no. (678) 965–952 Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816 Firm's EIN 84–317196										
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Go to www.irs.gov/Form1040 for instructions and the latest information.

BAA REV 01/28/23 PRO

Form **1040** (2022)

SCHEDULE	1
(Form 1040)	

Department of the Treasury

Internal Revenue Service

Additional Income and Adjustments to Income

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

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

OMB No. 1545-0074

Attachment Sequence No. **01**

Your social security number

221-73-6672

Name(s) s	hown on	Fo	rm 1040,	1040-SR	, or 1040-NR
NAVEEN	KUMAR	&	BHANU	REKHA	KALWA

Par	t I Additional Income			
1	Taxable refunds, credits, or offsets of state and local income taxes		1	
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions):			
3	Business income or (loss). Attach Schedule C		3	-36,781.
4	Other gains or (losses). Attach Form 4797		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Atta	ch Schedule E	5	
6	Farm income or (loss). Attach Schedule F.		6	
7	Unemployment compensation		7	
8	Other income:			
а	Net operating loss	8a ()		
b	Gambling	8b		
С	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d ()		
е	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
I.	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	81		
m	Olympic and Paralympic medals and USOC prize money (see			
		8m	-	
n	Section 951(a) inclusion (see instructions)	8n	-	
0	Section 951A(a) inclusion (see instructions)	80		
р	Section 461(I) excess business loss adjustment	8p		
q	Taxable distributions from an ABLE account (see instructions)	8q		
r	Scholarship and fellowship grants not reported on Form W-2	8r	-	
S	Nontaxable amount of Medicaid waiver payments included on Form			
_	1040, line 1a or 1d	8s ()		
t	Pension or annuity from a nonqualifed deferred compensation plan or			
	a nongovernmental section 457 plan	8t		
	Wages earned while incarcerated	<u>8u</u>		
Z	Other income. List type and amount:	0-		
0	Tatal other income. Add lines to through the	8z	0	
9	Total other income. Add lines 8a through 8z		9 10	-36,781.
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR,	01 1040-INR, III 8	10	-30,/81.

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

Schedule 1 (Form 1040) 2022

Par	t II Adjustments to Income			
11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee	-basis government		
	officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN	·		
С	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
а	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8I from the			
	rental of personal property engaged in for profit	24b		
С	Nontaxable amount of the value of Olympic and Paralympic medals			
	and USOC prize money reported on line 8m	24c		
d	Reforestation amortization and expenses	24d		
е	Repayment of supplemental unemployment benefits under the Trade			
	Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful			
	discrimination claims (see instructions)	24h		
i	Attorney fees and court costs you paid in connection with an award			
	from the IRS for information you provided that helped the IRS detect			
	tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form			
	1041)	24k		
Z	Other adjustments. List type and amount:			
		24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income			
	Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	
	BAA	REV 01/28/23 PRO	Schedule 1 (Fo	rm 1040) 2022

Additional Credits and Payments

OMB No. 1545-0074

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

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Attac Segu			o. (03

	Department of the Treasury Internal Revenue Service Go to www.irs.gov/Form1040 for instructions and the latest information.				At	Attachment Sequence No. 03		
Name	(s) shown on Fc	rm 1040, 1040-SR, or 1040-NR			cial se	ecurity number		
		BHANU REKHA KALWA		221-7	3-66	572		
Par	t Nonre	fundable Credits						
1	0	credit. Attach Form 1116 if required			1			
2	Credit for c Form 2441	hild and dependent care expenses from Form 2441			2	600.		
3	Education c	redits from Form 8863, line 19			3			
4	Retirement	savings contributions credit. Attach Form 8880			4			
5	Residential	energy credits. Attach Form 5695			5			
6	Other nonre	fundable credits:						
а	General bus	iness credit. Attach Form 3800	6a					
b	Credit for p	ior year minimum tax. Attach Form 8801	6b					
С	Adoption cr	edit. Attach Form 8839.............	6c					
d	Credit for th	e elderly or disabled. Attach Schedule R	6d					
е	Alternative r	notor vehicle credit. Attach Form 8910	6e					
f	Qualified plu	ug-in motor vehicle credit. Attach Form 8936	6f					
g	Mortgage in	terest credit. Attach Form 8396	6g					
h	District of Co	olumbia first-time homebuyer credit. Attach Form 8859	6h					
i	Qualified ele	ectric vehicle credit. Attach Form 8834	6i					
j	Alternative f	uel vehicle refueling property credit. Attach Form 8911	6ј					
k	Credit to ho	Iders of tax credit bonds. Attach Form 8912	6k					
Т	Amount on	Form 8978, line 14. See instructions	6I					
z	Other nonre	fundable credits. List type and amount:						
			6z					
7	Total other	nonrefundable credits. Add lines 6a through 6z			7			
8		through 5 and 7. Enter here and on Form 1040, 1040-	SR, or 104	0-NR,				
	line 20			•••[8	600.		
						ed on page 2)		
For Pa	perwork Reduct	ion Act Notice, see your tax return instructions.	REV 01/28/23	PRO S	chedul	e 3 (Form 1040) 2022		

BAA

Schedule 3 (Form 1040) 2022

Par	t II Other Payments and Refundable Credits			
9	Net premium tax credit. Attach Form 8962		9	
10	Amount paid with request for extension to file (see instructions) .		10	
11	Excess social security and tier 1 RRTA tax withheld		11	
12	Credit for federal tax on fuels. Attach Form 4136		12	
13	Other payments or refundable credits:			
а	Form 2439	13a		
b	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken before April 1, 2021	13b		
С	Reserved for future use	13c		
d	Credit for repayment of amounts included in income from earlier years	13d		
е	Reserved for future use	13e		
f	Deferred amount of net 965 tax liability (see instructions)	13f		
g h	Reserved for future use	13g 13h		
z	Other payments or refundable credits. List type and amount:	13z		
14	Total other payments or refundable credits. Add lines 13a through	13z	14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040 line 31	-SR, or 1040-NR,	15	
	BAA REV	01/28/23 PRO	Schedu	le 3 (Form 1040) 202

SCHEDU	LE C
(Form 104	40)

Department of the Treasury

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074 6

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

Attachment Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065. Internal Revenue Service Sequence No. 09 Name of proprietor Social security number (SSN) NAVEEN KUMAR KALWA 221-73-6672 Α Principal business or profession, including product or service (see instructions) B Enter code from instructions SOFTWARE ENGINEER 5 1 8 2 1 С Business name. If no separate business name, leave blank. D Employer ID number (EIN) (see instr.) Business address (including suite or room no.) 10954 POBLADO RD, Apt. 3011 Е SAN DIEGO, CA 92127 City, town or post office, state, and ZIP code (3) Other (specify) E Accounting method: (1) 🗙 Cash (2) Accrual G Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses . X Yes No н If you started or acquired this business during 2022, check here Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions Yes X No L. If "Yes," did you or will you file required Form(s) 1099? Yes No Part I Income 1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked 1 2 2 3 Subtract line 2 from line 1 3 4 Cost of goods sold (from line 42) 4 5 5 6 6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . 7 7 Gross income. Add lines 5 and 6 Part II **Expenses.** Enter expenses for business use of your home **only** on line 30. 8 Advertising 8 18 Office expense (see instructions) . 18 19 19 Pension and profit-sharing plans . 9 Car and truck expenses 9 11,854. 20 (see instructions) . . . Rent or lease (see instructions): 10 10 Vehicles, machinery, and equipment 20a Commissions and fees . а 13,800. 11 Contract labor (see instructions) 11 b Other business property . . . 20b 2,547. 12 Depletion 12 21 Repairs and maintenance . . . 21 Depreciation and section 179 13 22 Supplies (not included in Part III) . 22 expense deduction (not 23 Taxes and licenses 23 included in Part III) (see 24 Travel and meals: 13 instructions) 3,420. а Travel. . . . 24a Employee benefit programs 14 (other than on line 19) 14 h Deductible meals (see 15 Insurance (other than health) 15 instructions) 24b 2,400. 2,760. 25 25 16 Interest (see instructions): Utilities 26 Mortgage (paid to banks, etc.) 16a Wages (less employment credits) 26 а 16b b Other 27a Other expenses (from line 48) . . 27a 17 Legal and professional services 17 b Reserved for future use . 27b 36,781 28 **Total expenses** before expenses for business use of home. Add lines 8 through 27a 28 29 29 -36,781. Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 30 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: . Use the Simplified and (b) the part of your home used for business: Method Worksheet in the instructions to figure the amount to enter on line 30 . 30 31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you 31 -36,781. checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32. 32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3, and on Schedule 32a X All investment is at risk. SE, line 2. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3. **32b** Some investment is not at risk. If you checked 32b, you must attach Form 6198. Your loss may be limited.

REV 01/28/23 PRO

Schedu	le C (Form 1040) 2022			Page 2
Part	III Cost of Goods Sold (see instructions)			
33	Method(s) used to value closing inventory: a Cost b Lower of cost or market c Other (at	ach e	xplanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventor If "Yes," attach explanation	ory?	. 🗌 Yes	🗌 No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs	39		
40	Add lines 35 through 39	40		
41	Inventory at end of year	41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42		
Part	Information on Your Vehicle. Complete this part only if you are claiming car of are not required to file Form 4562 for this business. See the instructions for line Form 4562.			
43 44	When did you place your vehicle in service for business purposes? (month/day/year) $09/15/2021$ Of the total number of miles you drove your vehicle during 2022, enter the number of miles you used your	vehicl	e for:	
а	Business 19,624 b Commuting (see instructions) c	Other		329
45	Was your vehicle available for personal use during off-duty hours?		🗙 Yes	🗌 No
46	Do you (or your spouse) have another vehicle available for personal use?		🗌 Yes	🗙 No
47a	Do you have evidence to support your deduction?		🗌 Yes	X No
b	If "Yes," is the evidence written?		🗌 Yes	No
Part		ne 30).	
48	Total other expenses. Enter here and on line 27a	48		

Child and Dependent Care Expenses

OMB No. 1545-0074

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

Go to www.irs.gov/Form2441 for instructions and the latest information.

2022
Attachment
Sequence No. 21

Internal Revenue Service Name(s) shown on return

Department of the Treasury

NAVEEN KUMAR & BH	IANU REKHA KALWA
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Your social security number 221-73-6672

A You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the _
requirements listed in the instructions under Married Persons Filing Separately. If you meet these requirements, check this box [
B If you or your spouse was a student or was disabled during 2022 and you're entering deemed income of \$250 or \$500 a month on
Form 2441 based on the income rules listed in the instructions under If You or Your Spouse Was a Student or Disabled, check this box . 🗌

Part I Persons or Organizations Who Provided the Care – You must complete this part. If you have more than three care providers, see the instructions and check this box

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	household emp For example, this nannies but not	re provider your bloyee in 2022? generally includes daycare centers. ructions)	(e) Amount paid (see instructions)
Sudha Medak Family day care	17347 Eagle Canyon Way SAN DIEGO CA 92127	86-2511280	X Yes	🗌 No	9,050.
			🗌 Yes	🗌 No	5,000
			🗌 Yes	🗌 No	
don	Did you receive No —	Complete	e only Part II b	elow.	

dependent care benefits? Yes Complete Part III on page 2 next.

Caution: If the care provider is your household employee, you may owe employment taxes. For details, see the Instructions for Schedule H (Form 1040). If you incurred care expenses in 2022 but didn't pay them until 2023, or if you prepaid in 2022 for care to be provided in 2023, don't include these expenses in column (d) of line 2 for 2022. See the instructions.

Part	Credit for	Child and	d Dependent	Care Expense	S			
2	Information about yo	our qualifyin	g person(s). If y	ou have more than	n three qualifying pers	ons, see the inst	ructions a	nd check this box 🗌
	(a) Qualifying person's name(b) Qualifying person's social security number(c) Check here if t qualifying person was age 12 and was disal (see instructions)						as over sabled.	d) Qualified expenses you incurred and paid in 2022 for the person listed in column (a)
ISHT	'A	KA	LWA		861-95-9256			9,050.
								· · · ·
3	Add the amounts in	column (d) c	of line 2. Don't e	nter more than \$3	,000 if you had one q	ualifying person		
	or \$6,000 if you had	d two or mo	re persons. If ye	ou completed Pa	rt III, enter the amour	nt from line 31	3	3,000.
4	Enter your earned	income. Se	e instructions				4	77,357.
5					you or your spouse			
	or was disabled, se	e the instru	ictions); all oth	ers, enter the am	ount from line 4 .		5	116,325.
6	Enter the smallest	of line 3, 4,	or 5				6	3,000.
7	Enter the amount fr	rom Form 1	040, 1040-SR,	or 1040-NR, line	11 7	193,682.		
8	Enter on line 8 the	decimal am	ount shown be	low that applies	to the amount on line	e 7.		
	If line 7 is:		If line 7 is:		If line 7 is:			
	But not Over over	Decimal amount is	But Over over		Over Over	Decimal amount is		
	\$0-15,000	.35	\$25,000-27,0	00 .29	\$37,000-39,000	.23		
	15,000-17,000	.34	27,000-29,0	.28	39,000-41,000	.22	8	X .20
	17,000-19,000	.33	29,000-31,0	.27	41,000-43,000	.21	0	X .20
	19,000-21,000	.32	31,000-33,0	.26	43,000-No limit	.20		
	21,000-23,000	.31	33,000-35,0	.25				
	23,000-25,000	.30	35,000-37,0	.24				
9a	Multiply line 6 by th						9a	600.
b					the instructions. En			
	from line 13 of the	worksheet I	nere. Otherwise	e, enter -0- on line	e 9b and go to line 9	с	9b	0.
С	Add lines 9a and 9	b and enter	the result .				9c	600.
10	Tax liability limit. Ente	er the amount	from the Credit I	imit Worksheet in t	the instructions 10	28,146.		
11	Credit for child an	d depende	nt aara aynan	cos Entor the en	naller of line Qe or li	no 10 horo and		
							11	600. Form 2441 (2022)

SCHEDULE 8812 (Form 1040)

Department of the Treasury

Credits for Qualifying Children and Other Dependents

OMB No. 1545-0074

Attach to	Form	1040.	1040-SR.	or 1040-NR.
/		,	1010 011,	01 10 10 1111

Go to www.irs.gov/Schedule8812 for instructions and the latest information.

20 Attachment Sequence No. 47

Internal	Revenue Service Go to www.irs.gov/Schedule8812 for Instructions and the latest information.		Sequence No. 4/			
Name(s) shown on return	Your s	social s	ecurity number		
NAVE	NAVEEN KUMAR & BHANU REKHA KALWA 221-					
Par	t I Child Tax Credit and Credit for Other Dependents					
1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	. [1	193,682.		
2a	Enter income from Puerto Rico that you excluded					
b	Enter the amounts from lines 45 and 50 of your Form 2555	0.				
c	Enter the amount from line 15 of your Form 4563					
d	Add lines 2a through 2c		2d	0.		
3	Add lines 1 and 2d	. [3	193,682.		
4	Number of qualifying children under age 17 with the required social security number 4	1				
5	Multiply line 4 by \$2,000		5	2,000.		
6	Number of other dependents, including any qualifying children who are not under age17 or who do not have the required social security number6	1				
	Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. residulen. Also, do not include anyone you included on line 4.	lent				
7	Multiply line 6 by \$500		7	500.		
8	Add lines 5 and 7	. [8	2,500.		
9	Enter the amount shown below for your filing status.					
	• Married filing jointly—\$400,000					
	• All other filing statuses—\$200,000 \$		9	400,000.		
10	Subtract line 9 from line 3.					
	• If zero or less, enter -0					
	• If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.		10	0.		
11	Multiply line 10 by 5% (0.05)	.	11	0.		
12	Is the amount on line 8 more than the amount on line 11?		12	2,500.		
	○ No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.	-		,		
	Yes. Subtract line 11 from line 8. Enter the result.					
13	Enter the amount from the Credit Limit Worksheet A $\ldots \ldots $		13	27,546.		
14	Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents	. [14	2,500.		
	Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.					
	If the amount on line 12 is more than the amount on line 14, you may be able to take the addition	nal chi	ild tay	k credit		

on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

For Paperwork Reduction Act Notice, see your tax return instructions. Schedule 8812 (Form 1040) 2022 REV 01/28/23 PRO BAA

Schedu	le 8812 (Form 1040) 2022		Page 2
Part	II-A Additional Child Tax Credit for All Filers		
Cautio	on: If you file Form 2555, you cannot claim the additional child tax credit.		
15	Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line	e 27	🔲
16a	Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27	16a	0.
b 17 18a b 19	Number of qualifying children under 17 with the required social security number: x \$1,500. Enter the result. If zero, stop here; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0 on line 27 Enter -0 on line 27 . . TIP: The number of children you use for this line is the same as the number of children you used for line 4. Enter the smaller of line 16a or line 16b . Earned income (see instructions) . Is the amount on line 18a more than \$2,500? No. No. Leave line 19 blank and enter -0 on line 20.	16b 17	
20 Part	 Yes. Subtract \$2,500 from the amount on line 18a. Enter the result	20	Puerto Rico
		5 01 1	
21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions. 21		
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13 .		
23	Add lines 21 and 22		
24	1040 and1040-SR filers:Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11.1040-NR filers:Enter the amount from Schedule 3 (Form 1040), line 11.24		
25	Subtract line 24 from line 23. If zero or less, enter -0	25	
26	Enter the larger of line 20 or line 25	26	
_	Next, enter the smaller of line 17 or line 26 on line 27.		
	II-C Additional Child Tax Credit		
27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28	27	
	BAA REV 01/28/23 PRO Sch	nedule 8	8812 (Form 1040) 2022

	B867	Paid Preparer's Due Diligence Checkli	st	OMB	No. 1545	5-0074				
orm		Earned Income Credit (EIC), American Opportunity Tax Credit (AC)	FC), (C) and		For tax y 20	/ear				
Rev. No	Invember 2022) Invember 2022)									
	Artment of the Treasury nal Revenue Service Go to www.irs.gov/Form8867 for instructions and the latest information.									
axpay	er name(s) shown on	return	Taxpayer identification	n number						
NAV	EEN KUMAR &	BHANU REKHA KALWA	221-73-667	2						
repare	r's name		Preparer tax identifica	ation numl	ber					
		I SAGAR GUPTA TALLAM	P02082703							
Part		gence Requirements								
		propriate box for the credit(s) and/or HOH filing status claimed on the ret ned (check all that apply).		e the rel AOTC		arts I–V HOH				
1		ete the return based on information for the applicable tax year provided		Yes	No	N/A				
	or reasonably	obtained by you? (See instructions if relying on prior year earned income.)		×						
2		claimed on the return, did you complete the applicable EIC and/or (
		und in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Scheo ions, and/or the AOTC worksheet found in the Form 8863 instruction	•							
		hat provides the same information, and all related forms and schedules								
	claimed?	•		X						
3	Did you satisfy	the knowledge requirement? To meet the knowledge requirement, you	must do both of]					
	the following.									
		taxpayer, ask questions, and contemporaneously document the taxpaye at the taxpayer is eligible to claim the credit(s) and/or HOH filing status.	r's responses to							
		mation to determine that the taxpayer is eligible to claim the credit(s) are figure the amount(s) of any credit(s)	•	X						
4	information rea	nation provided by the taxpayer or a third party for use in preparing asonably known to you, appear to be incorrect, incomplete, or inconsi- ons 4a and 4b. If " No ," go to question 5.)	stent? (If "Yes,"		X					
а	-	reasonable inquiries to determine the correct, complete, and consistent ir								
b		mporaneously document your inquiries? (Documentation should includ								
5	you asked, wh	norm you asked, when you asked, the information that was provided, and d on your preparation of the return.)	I the impact the							
5	Did you satisfy keep a copy o applicable wor 8867 and any taxpayer that y	the record retention requirement? To meet the record retention require f your documentation referenced in question 4b, a copy of this Form 886 (ksheet(s), a record of how, when, and from whom the information used applicable worksheet(s) was obtained, and a copy of any document(s) you relied on to determine eligibility for the credit(s) and/or HOH filing st	ment, you must 7, a copy of any to prepare Form provided by the							
	. ,	of the credit(s)		X						
	List those doc	uments provided by the taxpayer, if any, that you relied on:								
6		e taxpayer whether he/she could provide documentation to substantiate r HOH filing status and the amount(s) of any credit(s) claimed on the								
	return is select	ed for audit?		X						
7		e taxpayer if any of these credits were disallowed or reduced in a previous	s year?	X						
	-	e disallowed or reduced, go to question 7a; if not, go to question 8.)				_				
а	Did you compl	ete the required recertification Form 8862?								

8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?

For Paperwork Reduction Act Notice, see separate instructions.

REV 01/28/23 PRO

Form 8867 (Rev. 11-2022)

X

Form 88	67 (Rev. 11-2022)			Page 2
Part	II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go	to Part	III.)	
9a	Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	Yes	No	N/A
b	Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?			
С	Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?			
Part	Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not or ODC, go to Part IV.)	claim C	CTC, A	CTC,
10	Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	Yes X	No	N/A
11	Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	X		
12	Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	X		
Part			Part \	/.)
13	Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the quatuition and related expenses for the claimed AOTC?	alified	Yes	No
Part	V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing statu	s, go to	o Part	VI.)
14	Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax and provided more than half of the cost of keeping up a home for the year for a qualifying person?	<year< td=""><td>Yes</td><td>No</td></year<>	Yes	No
Part	VI Eligibility Certification			
	You will have complied with all due diligence requirements for claiming the applicable credit(s) and on the return of the taxpayer identified above if you:	or HOI	H filing	status
	A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responsion your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) status and to figure the amount(s) of the credit(s);	nses on s) and/c	the ret or HOH	urn or filing
	B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checkl credit(s) claimed and HOH filing status, if claimed;	ist for a	iny app	licable
	C. Submit Form 8867 in the manner required; and			
	D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 886 Document Retention.	37 instri	uctions	under
	1. A copy of this Form 8867.			

2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.

-

- 3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
- 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
- 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

15	Do you certify	/ that	all	of t	he	ansv	wers	or	n this	s Fo	rm	886	67 a	re, t	o th	e b	est	of y	/our	knc	owle	edge	e, tru	le,	cori	rect	, and	Yes	No
	complete?																											X	

REV 01/28/23 PRO

Form 8867 (Rev. 11-2022)

Schedule C (SOFTWARE ENGINEER): Profit or Loss from Business

Ln 24b: 50% limit	Itemization Statement
Description	Amount
M&E (240D*\$20P.D) AS PER IRS PUB 1542	4,800.
Total	4,800.

Schedule C (SOFTWARE ENGINEER): Profit or Loss from Business Line 20b

Description	Amount
RENT PAID (1150*12M)	13,800.
Total	13,800.

Schedule C (SOFTWARE ENGINEER): Profit or Loss from Business

Line 25

Description	Amount
INTERNET BILLS (90*12M)	1,080.
PHONE BILLS (140*12M)	1,680.
Total	2,760.

1

Itemization Statement

Itemization Statement

FORM

2022 California e-file Signature Authorization for Individuals

2022	California e-file S	Signature Au	thorizatio	n for	Individual	5	88	379
Your name					Your SS	N or ITIN		
NAVEEN KUM						3-6672		
Spouse's/RDP's nam	le				Spouse's	/RDP's SSN	or ITIN	
BHANU REKH	A KALWA				023-4	9-1064		
Part I Tax Retu	rn Information (whole dollars only)							
	ted gross income (AGI). See instructio							3682
	ve. See instructions							385
	mount Due. See instructions					3		
	er Declaration and Signature Authoriz perjury, I declare that I have examined			-	,			
identification numb income tax return. I and on form FTB 84 agrees with the dire domestic partner (F provider to transmi to my ERO , intermor return, I understand penalties. I acknowl	iginator (ERO), transmitter, or interme er (ITIN), and the amounts shown in F If applicable, I authorize an electronic f 455, California e-file Payment Record f ect deposit authorization stated on my RDP) as an agent to authorize an electr t my complete return to the Franchise ediate service provider, and/or transi d that if the FTB does not receive full a ledge that I have read and consent to t identification number (PIN) as my sig	Part I above agree with the funds withdrawal of the a for Individuals, or a com return. If I have filed a jo ronic funds withdrawal o Tax Board (FTB). If the p mitter the reason(s) for nd timely payment of my the Electronic Funds With	ne information and amount on line 2 ar parable form. If app bint return, this is a r direct deposit. I a processing of my ru the delay or the da y tax liability, I rema hdrawal Consent in	amounts sho id/or the esti- ilicable, I deu n irrevocable uthorize my eturn or refu te when the in liable for cluded on th	own on the correspo imated tax payments clare that direct depo e appointment of the ERO, transmitter, or nd is delayed, I aut refund was sent. If the tax liability and a e copy of my electro	nding lines of as shown o osit refund a other spous intermediate horize the F I am filing a Il applicable nic income f	of my el on my re mount o se/regist e servic TB to di i balanc interes tax retu	ectronic eturn on line 3 tered e isclose e due t and rn. I have
Taxpayer's PIN: ch				and, ir uppric				
I authorize <u>G</u>	LOBAL TAXES LLC				to enter my PIN	3 6	6	7 2
		ERO firm name				Do not e	nter all	zeros
as my signatu	re on my 2022 e-filed California indivi	dual income tax return.						
	PIN as my signature on my 2022 e-fil using the Practitioner PIN method. Th			heck this bo	ox only if you are ent	ering your o	wn PIN	and your
Your signature			[ate 🕨 🔜				
Spouse's/RDP's PI	N: check one box only							
	LOBAL TAXES LLC				to enter my PIN	9 1	0	6 4
		ERO firm name				Do not e	-	• -
as my signatu	re on my 2022 e-filed California indivi	dual income tax return.						
	y PIN as my signature on my 2022 rn is filed using the Practitioner PIN m				this box only if you	are enterin	g your	own PIN
Spouse's/RDP's sig	nature			Da	te 🕨			
		titioner PIN Method Retu	urns Only continu	ie below				
Part III Certific	ation and Authentication — Practitio	ner PIN Method Only						
	iler Identification Number (EFIN)/PIN EFIN followed by your five-digit self-s		2 2	2 4 Do no	9 6 6 1 t enter all zeros	9 8	9	
	ove numeric entry is my PIN, which is submitting this return in accordance w							
ERO's signature	•		[ate 🕨	2/09/2023			

540

2022 California Resident Income Tax Return

		APE		ATTA	CH FED	ERAL RETURN
221-73-6672 NAVEENKUMAR BHANUREKHA	KALW KALWA KALWA	023-49-1064		22	PBA	518210
10954 POBLAD SAN DIEGO	O RD CA	92127	APT	3011		

02-12-1978 08-06-1984

		Enter your county at time of filing (see instructions)								
ð	igodoldoldoldoldoldoldoldoldoldoldoldoldol	SAN DIEGO								
enc		If your address above is the same as your principal/physical residence address at the time of filing, check this box 🖲 🗙								
sid		If not, enter below your principal/physical residence address at the time of filing.								
l Be		Street address (number and street) (If foreign address, see instructions.) Apt. no/ste. no.								
Principal Residence	۲									
Prir		City State ZIP code								
	۲									
		If your California filing status is different from your federal filing status, check the box here								
ŝ	1	Single 4 Head of household (with qualifying person). See instructions.								
atus										
Filing Status	2	× Married/RDP filing jointly. See instr. 5 Qualifying surviving spouse/RDP. Enter year spouse/RDP died.								
III		See instructions.								
	3	Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here.								
	6	If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See instr								
	- Fo	r 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.								
S	7	Personal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked								
tion		box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions. $\bigcirc 7 2 X $ \$140 = \bigcirc \$ 280								
Exemptions	8	Blind: If you (or your spouse/RDP) are visually impaired, enter 1;								
Exe	if both are visually impaired, enter 2									
_	9	Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions								
		REV 01/24/23 PRO								
		175 3101224 Form 540 2022 Side 1								

You	ır nar	ne:	KALV	ΝA		Your SSN	or IT	'IN: 222	1-73-6	5672				
	10 [Depen	dents: I	Do n	ot include yourself or yo Dependent 1	ur spouse/R	DP.	Dependent	2			Dependent 3		
		First	Name	۲	SUHAVI		۲	ISHTA	1		۲			
Exemptions		Last	Name	۲	KALWA		۲	KALWA	7					
empti		SSN. instr	. See uctions.	•	958959921		•	86195	9256		•			
Exe			endent's ionship u	۲	DAUGHTER		۲	DAUGH	ITER					
	Tota	l deper	ndent e	xemp	otions				. • 10	2 X \$43	33 = 💽	\$	86	56
	11	Exem	ption a	imoi	Int: Add line 7 through lir	e 10. Transf	er this	s amount to	o line 32 .		• • 1'	1 \$	114	16
	12 State wages from your federal Form(s) W-2, box 16 • 12 230463 • 00													
	13	Enter	federa	l adjı	usted gross income from	federal Forn	n 104	0 or 1040-8	SR, line 1	1) 13		193682	. 00
	14				nents – subtractions. Ent						14			. 00
0	15	Subtr	ubtract line 14 from line 13. If less than zero, enter the result in parentheses.											. 00
Taxable Income	16	Califo	ornia ad	justments – additions. Enter the amount from Schedule CA (540),										
ole In		Part I, line 27, column C • 16												. 00
Taxat	17	Califo	(-	ed gross income. Combin						17		193682	. 00
	18 19		r of	You • Sin • Ma If Ma • 18 f	r California itemized ded r California standard ded ngle or Married/RDP filing arried/RDP filing jointly, Head arried/RDP filing separately of from line 17. This is your enter -0-	uction show g separately. d of househole r the box on li taxable ince	n belo d, or C ine 6 is ome .	ow for your Jualifying sul s checked, S	filing sta rviving spo TOP. See in	tus: \$5,2 puse/RDP. \$10,4 nstructions			10404	- <u>00</u>
				,]			_			
	31	Tax. (Check t	he bo	ox if from:	able	×] Tax Rate	Schedule)				
	32	Evam	ntion o	radit	• FTB s. Enter the amount from	3800 •		_		•	31		10552	. 00
Тах	32				structions.	5) 32		1146	. 00
Ĥ	33	Subtr	act line	932 1	from line 31. If less than a	zero, enter -(0) 33		9406	. 00
	34	Tax. S	See inst	truct	ions. Check the box if fro	m: • S	Sched	ule G-1 🏾 🗨	F1	ſB 5870A ●	34			- 00
	35	Add I	ine 33 a	and I	ine 34) 35		9406	. 00
edits	40	Nonre	efundat	ole C	hild and Dependent Care	Expenses Cr	edit.	See instruc	tions	•	40			. 00
al Cr	43	Enter	credit	nam	e		Со	de	and	amount •	43			. 00
Special Credits	44	Enter	credit	nam	e		Со	de	and	amount •	44			. 00
	9	Side 2	Form	540	2022	175		310222	24			REV 01/24/23 PRO		

You	r nar	ame: KALWA Your SSN or ITIN: 221-73-6672	
S	45	To claim more than two credits. See instructions. Attach Schedule P (540)	. 00
Special Credits	46	Nonrefundable Renter's Credit. See instructions	. 00
ecial (47	Add line 40 through line 46. These are your total credits	- 00
Sp	48	Subtract line 47 from line 35. If less than zero, enter -0	9406 _00
xes	61	Alternative Minimum Tax. Attach Schedule P (540) • 61	• 00
Other Taxes	62		. 00
đ	63	Other taxes and credit recapture. See instructions	• 00
	64	Add line 48, line 61, line 62, and line 63. This is your total tax	9406 .00
	71	California income tax withheld. See instructions	9791 .00
	72	2022 California estimated tax and other payments. See instructions	. 00
	73	Withholding (Form 592-B and/or Form 593). See instructions	. 00
Payments	74	Excess SDI (or VPDI) withheld. See instructions	. 00
Payn	75	Earned Income Tax Credit (EITC). See instructions	. 00
	76	Young Child Tax Credit (YCTC). See instructions	- 00
	77 78	Foster Youth Tax Credit (FYTC). See instructions 77 Add line 71 through line 77. These are your total payments. 78 See instructions 78	9791.00
Use Tax	91	Use Tax. Do not leave blank. See instructions	
Use		If line 91 is zero, check if: No use tax is owed. You paid your use tax obligation directly to CDTF	A.
ISR Penaltv	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	
		Individual Shared Responsibility (ISR) Penalty. See instructions • 92	0
e	93	Payments balance. If line 78 is more than line 91, subtract line 91 from line 78 • 93	9791.00
ax Du	94		. 00
Tax/T	95	subtract line 92 from line 93	9791 _00
Overpaid Tax/Tax Due	96	Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93, subtract line 93 from line 92	. 00
Ove	97	Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95 97 REV 01/24/23 PRO	385.00
		175 3103224 Form 540 2	022 Side 3

You	ur nan	ne:	KALWA	Your SSN or ITIN:	221-73-6672			
9	y 98	Amo	unt of line 97 you want applied to you	ur 2023 estimated tax		• 98	0	. 00
Overpaid	ב 99 99	Over	paid tax available this year. Subtract l	ine 98 from line 97		• 99	385	. 00
0/2	- 100	Tax	due. If line 95 is less than line 64, sub	tract line 95 from line 64	4	100		. 00
							Amount	
		Calif	ornia Seniors Special Fund. See instru	ıctions		• 400		- 00
		Alzhe	eimer's Disease and Related Dementia	l Voluntary Tax Contribut	tion Fund	• 401		- 00
		Rare	and Endangered Species Preservatio	n Voluntary Tax Contribu	ition Program	• 403		- 00
		Calif	ornia Breast Cancer Research Volunta	ry Tax Contribution Func	1	• 405		- 00
		Calif	ornia Firefighters' Memorial Voluntary	Tax Contribution Fund .		• 406		. 00
		Emei	rgency Food for Families Voluntary Ta	x Contribution Fund		• 407		. 00
		Calif	ornia Peace Officer Memorial Foundat	ion Voluntary Tax Contri	bution Fund	• 408		- 00
		Calif	ornia Sea Otter Voluntary Tax Contrib	ution Fund		• 410		. 00
		Calif	ornia Cancer Research Voluntary Tax	Contribution Fund		• 413		. 00
tions		Scho	ool Supplies for Homeless Children Vo	oluntary Tax Contribution	Fund	• 422		. 00
Contributions		State	Parks Protection Fund/Parks Pass P	urchase		• 423		. 00
ပိ		Prote	ect Our Coast and Oceans Voluntary T	ax Contribution Fund		• 424		- 00
		Кеер	Arts in Schools Voluntary Tax Contri	• 425		. 00		
		Prev	ention of Animal Homelessness and C	Gruelty Voluntary Tax Cor	ntribution Fund	• 431		. 00
		Calif	ornia Senior Citizen Advocacy Volunta	ry Tax Contribution Fund	d	• 438		. 00
		Nativ	ve California Wildlife Rehabilitation Vo	luntary Tax Contribution	Fund	• 439		. 00
		Rape	e Kit Backlog Voluntary Tax Contributi	on Fund		• 440		. 00
		Suici	de Prevention Voluntary Tax Contribu	tion Fund		• 444		. 00
		Ment	al Health Crisis Prevention Voluntary	Tax Contribution Fund		• 445		. 00
		Calif	ornia Community and Neighborhood	Tree Voluntary Tax Contri	ibution Fund	• 446		. 00
	110	Add	amounts in code 400 through code 4	46. This is your total cor	ntribution	• 110		- 00
unt	ž 111	AMO	UNT YOU OWE. If you do not have an	amount on line 99, add lin	ne 94, line 96, line 100, and	line 110.	See instructions. Do not send cash.	
Amount			to: FRANCHISE TAX BOARD, PO B		ITO CA 94267-0001	• 111		. 00

Pay Online – Go to **ftb.ca.gov/pay** for more information.

REV 01/24/23 PRO

You	r nan	ne:	KALWA	Your SSN or ITIN	: 221-	73-6672	2				
_	112	Intere	est, late return penalties, and late pa	ayment penalties			11:	2		.0	0
t and ties	113	Unde	rpayment of estimated tax.								
Interest and Penalties		Chec	k the box: FTB 5805 attac	hed • FTB 5	05F attache	ed	• 11	3		0	0
_		Total	amount due. See instructions. Encl	ose, but do not staple	any payme	nt	· · · · · 11	4		_ 0	0
	115	REFU	IND OR NO AMOUNT DUE. Subtrac	t the sum of line 110,	line 112, an	d line 113	from line 99. S	ee instruc	tions.		
		Mail	to: FRANCHISE TAX BOARD, PO BO)X 942840, SACRAMI	NTO CA 94	240-0001.	• 11	5		385 .0	0
t Deposit		See i	the information to authorize direct nstructions. Have you verified the the following amount of my refund	routing and account r	umbers? Us	e whole d	ollars only.			r a deposit slip.	
Refund and Direct Deposit		• R	outing number Checking Savings	Account number				• 116	i Direct dep	posit amount	0
Refun			emaining amount of my refund (lin Type outing number	e 115) is authorized fo • Account number	r direct dep	osit into th	e account shov		/ Direct do	posit amount	
			Checking Savings								0
Voter Info.		For v	oter registration information, check	the box and go to so	.ca.dov/ele	ctions. Se	e instructions .				
Our p to loc Unde is tru	orivacy cate FT er pena	NT: S notice B 1131 alties o rect, a	Gee the instructions to find out if you can be found in annual tax booklets or or EN-SP, Franchise Tax Board Privacy Noti f perjury, I declare that I have examined nd complete.	should attach a copy line. Go to ftb.ca.gov/priv ce on Collection. To reque	of your com acy to learn al st this notice b	plete feder bout our priv y mail, call 8 ng schedule	al tax return. Acy policy statem 300.338.0505 and as and statements	ent, or go to enter form 6, and to the) ftb.ca.gov/f code 948 whi e best of my		
			• Your email address. Enter only one	email address.					Preferment	ed phone number	
Si	an								8588	838429	
	ere		Paid preparer's signature (declaration	of preparer is based o	n all informat	ion of whic	h preparer has a	any knowle	dge)		
		£1	SYAM PRIYA RAM S	AGAR GUPTA	TALLAM	I					
to fo	unlaw rge a	TUI	Firm's name (or yours, if self-employe	d)						PTIN	
RDF			GLOBAL TAXES LLC							P02082703	
-	ature.		Firm's address							Firm's FEIN	_
Joint retur			245 ROONEY CT E	BRUNSWICK N	J 0881	6				843171965	
See instr	uctior	IS.	Do you want to allow another per	son to discuss this tax	return with	us? See in	structions		Yes	× No	
			Print Third Party Designee's Name						Telephone	Number	٦
											1
_									REV 01/24/2	3 PRO	_

CA (540)

2022 California Adjustments — Residents

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

Na	me(s) as shown on tax return				SSN or ITIN
_	AVEEN KUMAR & BHANU REKHA K	KAL			221736672
	Income Adjustment Schedule ction A – Income from federal Form 1040 or 1040-SR	A	Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
1	a Total amount from federal Form(s) W-2, box 1. See instructions 1a		230463	۲	۲
	b Household employee wages not reported on federal Form(s) W-2 1b	۲		۲	۲
	c Tip income not reported on line 1a 1c	۲		۲	۲
	d Medicaid waiver payments not reported on federal Form(s) W-2. See instructions 1d	ullet		\odot	۲
	e Taxable dependent care benefits from federal Form 2441, line 26 1e	$ \mathbf{O} $		۲	۲
	f Employer-provided adoption benefits from federal Form 8839, line 29 1f	۲		۲	۲
	g Wages from federal Form 8919, line 6 1g	۲		۲	۲
	$\boldsymbol{h}~$ Other earned income. See instructions $\ldots\ldots$. $\boldsymbol{1}\boldsymbol{h}$	ullet	0	۲	۲
	i Nontaxable combat pay election. See instructions1i				۲
	z Add line 1a through line 1i1z	۲	230463	۲	۲
2	Taxable interest. a 🕘 2b	ullet		۲	۲
3	Ordinary dividends. See instructions. a • 3b	۲		۲	۲
4	IRA distributions. See instructions. a • 4b	۲		۲	۲
5	Pensions and annuities. See instructions. a • 5 b			\odot	۲
6	Social security benefits. a • 6b	۲		۲	
		$ \mathbf{O} $		۲	۲
	ction B – Additional Income from federal Schedule 1	(Fori	m 1040)		
1	Taxable refunds, credits, or offsets of state and local income taxes	۲		۲	
2	a Alimony received. See instructions 2a	۲			۲
3	Business income or (loss). See instructions 3	۲	-36781	۲	۲
	Other gains or (losses)	۲		۲	۲
J	S corporations, trusts, etc	۲	0	۲	۲
6	Farm income or (loss)6	۲		۲	۲
7	Unemployment compensation7	۲		۲	

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Section B – Additional Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
8 Other income: a Federal net operating loss	• ()		۲
b Gambling	۲	۲	
c Cancellation of debt 8c	\odot	\odot	\odot
d Foreign earned income exclusion from federal Form 2555	• ()		۲
e Income from federal Form 8853 8e	۲		۲
f Income from federal Form 8889	۲	۲	
g Alaska Permanent Fund dividends	۲		
h Jury duty pay 8h	۲		
i Prizes and awards8i	۲		
j Activity not engaged in for profit income8j	۲		
k Stock options8k	۲		
I 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 81	۲		
m Olympic and Paralympic medals and USOC prize money	۲		
n IRC Section 951(a) inclusion 8 n	۲	\odot	
o IRC Section 951A(a) inclusion	۲	۲	
p IRC Section 461(I) excess business loss adjustment 8p	۲	۲	
q Taxable distributions from an ABLE account 8q	\odot		
r Scholarship and fellowship grants not reported on federal Form(s) W-28r	۲		
s Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d8s	• ()		
t Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan 8t	۲		
u Wages earned while incarcerated 8 u	\odot		
z Other income. List type and amount.			
• 8z	۲	۲	\bullet

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Se	ction B – Additional Income Continued	A	Federal Amounts (taxable amounts from your federal tax return)		B Subtractions See instructions	C Additions See instructions
9	a Total other income. Add lines 8a through 8z. 9a	$oldsymbol{igo}$				۲
	b1 Disaster loss deduction from form FTB 3805V. 9b1			۲		
	b2 NOL deduction from form FTB 3805V 9b2			ullet		
	b3 NOL from form FTB 3805Z, 3807, or 3809 9b3					
10	Total. 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	۲	193682	۲		۲
Se fro	ction C – Adjustments to Income n federal Schedule 1 (Form 1040)					
11	Educator expenses					
12	Certain business expenses of reservists, performing artists, and fee-basis government officials 12					۲
	0	ullet				
14	Moving expenses. Attach form FTB 3913. See instructions					۲
15	Deductible part of self-employment tax. See instructions			$ \mathbf{O} $		
16	Self-employed SEP, SIMPLE, and qualified plans16	ullet				
17	Self-employed health insurance deduction. See instructions					
18	Penalty on early withdrawal of savings					
19	a Alimony paid					۲
	b Recipient's: SSN •					
	Last Name 🖲					
20	IRA deduction 20					۲
21	Student loan interest deduction	۲				۲
22	Reserved for future use					
23	Archer MSA deduction	$oldsymbol{igstar}$				

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ection C – Adjustments to Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
I Other adjustments: a Jury duty pay	۲		
 b Deductible expenses related to income reported on line 8I from the rental of personal property engaged in for profit	۲	۲	۲
c Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m24c	۲	۲	
d Reforestation amortization and expenses24d	۲		
e Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 24e	•		
f Contributions to IRC Section 501(c)(18)(D) pension plans24f	•	۲	٢
g Contributions by certain chaplains to IRC Section 403(b) plans	۲	۲	۲
h Attorney fees and court costs for actions involving certain unlawful discrimination claims	۲		
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 violations24i	۲	۲	
j Housing deduction from federal Form 2555 24 j	۲		
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041)24k	•		
z Other adjustments. List type and amount.			
<u>٩</u> 24z	ullet	$\textcircled{\bullet}$	\odot
i Total other adjustments. Add line 24a through line 24z	۲	۲	۲
6 Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions	۲	۲	۲
7 Total. Subtract line 26 from line 10 in columns A, B, and C. See instructions27	• 193682	۲	۲

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REV 01/24/23 PRO

Part I		djustments t	0	Federal	Itemized	Deductions
--------	--	--------------	---	---------	----------	------------

Che	ck the box if you did NOT itemize for federal but will itemiz	e for C	Federal Amounts		D Subtractions		r Additions
			(from federal Schedule A (Form 1040))		See instructions	· ·	See instructions
Me	dical and Dental Expenses See instructions.						
1	Medical and dental expenses • 1						
2	Enter amount from federal Form 1040 or 1040-SR, line 11						
3	Multiply line 2 by 7.5% (0.075) • 14526 3						
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter 0					۲	
	es You Paid a State and local income tax or general sales taxes5	a 💽	12475	۲	12475		
	b State and local real estate taxes	b 💽					
	c State and local personal property taxes5	c 💽					
	d Add line 5a through line 5c	d 💽	12475				
	 e 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		10000		12475	\odot	2475
			10000		12475		
6	Other taxes. List type • 6	۲		۲		۲	
7	Add line 5e and line 6	$ \mathbf{O} $	10000	$ \mathbf{O} $	12475	۲	2475
	 rest You Paid a Home mortgage interest and points reported to you on federal Form 1098	a 💿				۲	
	b Home mortgage interest not reported to you on federal Form 1098	b 💿				۲	
	c Points not reported to you on federal Form 10988	c 💽				۲	
	d Reserved for future use	d					
	e Add line 8a through line 8c8	e 💽		۲		۲	
9	Investment interest	۲		۲		۲	
10	Add line 8e and line 9	۲		۲		۲	

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Pa	rt II Adjustments to Federal Itemized Deductions Continued	A	Federal Amounts (from federal Schedule A (Form 1040))		B Subtractions See instructions		C Additions See instructions
Gif	ts to Charity						
	Gifts by cash or check11			۲		۲	
12	Other than by cash or check			۲		۲	
13	Carryover from prior year			۲		۲	
	Add line 11 through line 1314					ullet	
	casualty and Theft Losses Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions15					۲	
Oth	er Itemized Deductions						
	Other—from list in federal instructions 16	۲		۲		ullet	
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C 17		10000		12475	۲	2475
18	Total. Combine line 17 column A less column B plus co	lumn	C			18	0
Job	Expenses and Certain Miscellaneous Deductions						
19	Unreimbursed employee expenses: job travel, union due Attach federal Form 2106 if required. See instructions .	es, jo 	b education, etc.	⁾ 19 _			
20	Tax preparation fees			20			
	Other expenses: investment, safe deposit box, etc. List type			_	0		
	Add line 19 through line 21 Enter amount from federal Form 1040) 22 _	0		
	or 1040-SR, line 11		193682				
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0.) 24 _	3874		
25	Subtract line 24 from line 22. If line 24 is more than line	22,	enter 0			25	0
26	Total Itemized Deductions. Add line 18 and line 25					26	0
27	Other adjustments. See instructions. Specify.					27	
28	Combine line 26 and line 27					28	0
29	Is your federal AGI (Form 540, line 13) more than the Single or married/RDP filing separately Head of household Married/RDP filing jointly or qualifying surviving s No. Transfer the amount on line 28 to line 29.			. \$22	9,908		
	Yes. Complete the Itemized Deductions Worksheet in th	e ins	tructions for Schedule CA	(540)), line 29	29	0
30	Enter the larger of the amount on line 29 or your stand Single or married/RDP filing separately. See instru Married/RDP filing jointly, head of household, or qu	ictior ialifyi	ng surviving spouse/RDP	\$1	0,404		
	Transfer the amount on line 30 to Form 540, line 18 \ldots					30	10404
					REV 01/24/23 PRO		
		1			INL V 01/24/23 PRU		
	Side 6 Schedule CA (540) 2022 175	I	7736224	I			

Vam	ne(s) as shown on tax return				SS	N, ITIN, FEI	N, or CA corporation	no.
NAV	VEEN KUMAR & BHANU REKHA KALWA				22	2173667	'2	
Pa	rt I 2022 Passive Activity Loss See the instructions for Part IV and Part VI for federal Form 858 Be sure to use California amounts.	32, Passive /	Activity	/ Loss Limitations	, befoi	re complet	ing Part I.	
en	tal Real Estate Activities with Active Participation							
1a	Activities with net income from Part IV, column (a)	<u>1</u> a			00			
lb	Activities with net loss from Part IV, column (b)	1b	()	00			
lc	Prior year unallowed losses from Part IV, column (c)	1c	()	00			
1d	Combine line 1a, line 1b, and line 1c					1d		00
	Other Passive Activities							
2a	Activities with net income from Part V, column (a)	2a		0	00			
2b	Activities with net loss from Part V, column (b)	2b	(-13232)	00			
2c	Prior year unallowed losses from Part V, column (c)	2c	()	00			
	Combine line 2a, line 2b, and line 2c.					2d	-13232	0
3	Combine line 1d and line 2d. If the result is net income or zero, see the line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to					3	-13232	0
	rt II Special Allowance for Rental Real Estate Activities with Enter all numbers in Part II as positive amounts. See instruction	15.	-			4		0
						-		
	Enter \$150,000. If married/RDP filing a separate tax return, see instruct Enter federal modified adjusted gross income, but not less than zero. See instructions.	tions 5			00			
	If line 6 is greater than or equal to line 5, skip line 7 and line 8, enter -0- on line 9, and then go to line 10. Otherwise, go to line 7				00			
,	Subtract line 6 from line 5.				00			
}	Multiply line 7 by 50% (.50). Do not enter more than \$25,000					8		00
)	Enter the smaller of line 4 or line 8					9	0	00
a	rt III Total Losses Allowed							
)	Add the income, if any, from line 1a and line 2a and enter the total \ldots					10	0	00
1	Total losses allowed from all passive activities for 2022. Add line 9 at See the instructions on Page 2 to find out how to report the losses on y					11	0	00

Passive Activity Loss Limitations

Attach to Form 540, Form 540NR, Form 541, or Form 100S.

TAXABLE YEAR

2022

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175

CALIFORNIA FORM



(c)	(b)	(c)		sive activity loss (PAL) rul	
(a) Passive Activity Enter a description of the activity	(b) Federal Schedule Enter the name of the federal form or schedule on which you reported the activity	(c) California Schedule Enter the name of the California form or schedule, if any, used to calculate the California adjustment	(d) Federal Amount Enter your current year federal net income (loss) before application of the PAL rules	(e) California Adjustment Enter any adjustment resulting from differences in federal and California law	(f) California Amount Combine column (d) and column (e)
	SCH E	N/A	-13232	0	-1323
-	tment Worksheet figure your California adju	•	• •		
(a) Activities Enter a description of the activity. Group activities by the federal schedules on which they were reported	(b) Passive or Nonpassive Enter the character of the activity as passive or nonpassive for California purposes	(c) California Amount Enter the California net income (loss) from the activity after application of the PAL rules	(d) Federal Amount Enter the federal net income (loss) from the activity after application of the PAL rules	(t California Subtract the Total amo the Total amount of co difference in column should transfer Schedule CA (540 or	lumn (c) and enter the (e) below. Individuals this amount to
(a)	(b)	(C)	(d)	(e)
Schedule C Activities	Passive or Nonpassive	California Amount	Federal Amount	California	
SOFTWARE ENGINEER	NONPASSIVE	-36781	-36781	If the amount below is	positive , transfer the 40), Part I or Sch. CA
				(540NR), Part II, Secti	
				If the amount below is neg to Sch. CA (540), Part I or Section B, (as a positive a	Sch. CA (540NR), Part I
Total		1(c) -36781	1(d)* -36781		(
(a) Schedule E Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(6	e) Adjustment
				If the amount below is	
				(540NR), Part II, Secti	
				If the amount below is ne g	ative, transfer the amou
				to Sch. CA (540), Part I or Section B, (as a positive a	Sch. CA (540NR), Part I
Total		2(c)	2(d)**	2(e)	
(a)	(b)	(C)	(d)		?)
Schedule F Activities	Passive or Nonpassive	California Amount	Federal Amount		Adjustment
	1	1		If the amount below is	positive, transfer the

 (540NR), Part II, Section B, line 6, column C.

 If the amount below is **negative**, transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, (as a positive amount) line 6, column B.

 Total
 3(c)
 3(d)***
 3(e)

7452224

* This amount should be the same as the amount reported on Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 3, column A.

** This amount should be the same as the amount reported on Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 5, column A.

*** This amount should be the same as the amount reported on Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 6, column A.

