

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning , 2023, ending , 20 See separate instructions.

Your first name and middle initial NIDHI Last name DAGAR Your social security number 711 26 5078

If joint return, spouse's first name and middle initial VIVEK Last name SINGH Spouse's social security number 796 80 4943

Home address (number and street). If you have a P.O. box, see instructions. 45060 SYNERGY ST Apt. no. 348 Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below. FREMONT State CA ZIP code 94538 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

Foreign country name Foreign province/state/county Foreign postal code You Spouse

Filing Status Single Married filing jointly (even if only one had income) Married filing separately (MFS) Head of household (HOH) Qualifying surviving spouse (QSS)

Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) Yes 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, 1959 Are blind Spouse: Was born before January 2, 1959 Is blind

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

Income table with columns 1a-1z and 1a-1z. Rows include Total amount from Form(s) W-2, Household employee wages, Tip income, Medicaid waiver payments, Taxable dependent care benefits, Employer-provided adoption benefits, Wages from Form 8919, Other earned income, Nontaxable combat pay election, Add lines 1a through 1h.

Table with columns 2a-2b, 3a-3b, 4a-4b, 5a-5b, 6a-6b. Rows include Tax-exempt interest, Qualified dividends, IRA distributions, Pensions and annuities, Social security benefits, Taxable interest, Ordinary dividends, Taxable amount.

Table with columns 7-15. Rows include Capital gain or (loss), Additional income from Schedule 1, Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income, Adjustments to income from Schedule 1, Subtract line 10 from line 9. This is your adjusted gross income, Standard deduction or itemized deductions (from Schedule A), Qualified business income deduction from Form 8995 or Form 8995-A, Add lines 12 and 13, Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income.



**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

**2023**

Attachment  
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
NIDHI DAGAR & VIVEK SINGH

Your social security number  
711-26-5078

**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>	0.
<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 ABL 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>		
	Substitute Payment from 1099-Misc . . . . . 1.			
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .		<b>9</b>	1.
<b>10</b>	Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .		<b>10</b>	1.

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

Schedule 1 (Form 1040) 2023

**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, 1040-SR, or 1040-NR, line 10 . . . . .		<b>26</b>	

**SCHEDULE 2  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Taxes**

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

**2023**  
Attachment  
Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
NIDHI DAGAR & VIVEK SINGH

Your social security number  
711-26-5078

**Part I Tax**

<b>1</b>	Alternative minimum tax. Attach Form 6251 . . . . .	<b>1</b>	
<b>2</b>	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	<b>2</b>	
<b>3</b>	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . . . . .	<b>3</b>	

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>4</b>	
<b>5</b>	Social security and Medicare tax on unreported tip income. Attach Form 4137 . . . . .	<b>5</b>	
<b>6</b>	Uncollected social security and Medicare tax on wages. Attach Form 8919 . . . . .	<b>6</b>	
<b>7</b>	Total additional social security and Medicare tax. Add lines 5 and 6 . . . . .	<b>7</b>	
<b>8</b>	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here . . . . . <input type="checkbox"/>	<b>8</b>	
<b>9</b>	Household employment taxes. Attach Schedule H . . . . .	<b>9</b>	
<b>10</b>	Repayment of first-time homebuyer credit. Attach Form 5405 if required . . . . .	<b>10</b>	
<b>11</b>	Additional Medicare Tax. Attach Form 8959 . . . . .	<b>11</b>	4,329.
<b>12</b>	Net investment income tax. Attach Form 8960 . . . . .	<b>12</b>	
<b>13</b>	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 . . . . .	<b>13</b>	
<b>14</b>	Interest on tax due on installment income from the sale of certain residential lots and timeshares . . . . .	<b>14</b>	
<b>15</b>	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 . . . . .	<b>15</b>	
<b>16</b>	Recapture of low-income housing credit. Attach Form 8611 . . . . .	<b>16</b>	

(continued on page 2)

**Part II Other Taxes** *(continued)*

<b>17</b>	Other additional taxes:		
<b>a</b>	Recapture of other credits. List type, form number, and amount: _____	<b>17a</b>	
<b>b</b>	Recapture of federal mortgage subsidy, if you sold your home see instructions . . . . .	<b>17b</b>	
<b>c</b>	Additional tax on HSA distributions. Attach Form 8889 . . . . .	<b>17c</b>	
<b>d</b>	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889 . . . . .	<b>17d</b>	
<b>e</b>	Additional tax on Archer MSA distributions. Attach Form 8853 . . . . .	<b>17e</b>	
<b>f</b>	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853 . . . . .	<b>17f</b>	
<b>g</b>	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property . . . . .	<b>17g</b>	
<b>h</b>	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A . . . . .	<b>17h</b>	
<b>i</b>	Compensation you received from a nonqualified deferred compensation plan described in section 457A . . . . .	<b>17i</b>	
<b>j</b>	Section 72(m)(5) excess benefits tax . . . . .	<b>17j</b>	
<b>k</b>	Golden parachute payments . . . . .	<b>17k</b>	
<b>l</b>	Tax on accumulation distribution of trusts . . . . .	<b>17l</b>	
<b>m</b>	Excise tax on insider stock compensation from an expatriated corporation . . . . .	<b>17m</b>	
<b>n</b>	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866 . . . . .	<b>17n</b>	
<b>o</b>	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR . . . . .	<b>17o</b>	
<b>p</b>	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund . . . . .	<b>17p</b>	
<b>q</b>	Any interest from Form 8621, line 24 . . . . .	<b>17q</b>	
<b>z</b>	Any other taxes. List type and amount: _____	<b>17z</b>	
<b>18</b>	Total additional taxes. Add lines 17a through 17z . . . . .		<b>18</b>
<b>19</b>	Reserved for future use . . . . .		<b>19</b>
<b>20</b>	Section 965 net tax liability installment from Form 965-A . . . . .	<b>20</b>	
<b>21</b>	Add lines 4, 7 through 16, and 18. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b . . . . .		<b>21</b>
			4,329.

**SCHEDULE 3  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Credits and Payments**

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

OMB No. 1545-0074

**2023**  
Attachment  
Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
NIDHI DAGAR & VIVEK SINGH

Your social security number  
711-26-5078

**Part I Nonrefundable Credits**

<b>1</b>	Foreign tax credit. Attach Form 1116 if required . . . . .	<b>1</b>	2.
<b>2</b>	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441 . . . . .	<b>2</b>	
<b>3</b>	Education credits from Form 8863, line 19 . . . . .	<b>3</b>	
<b>4</b>	Retirement savings contributions credit. Attach Form 8880 . . . . .	<b>4</b>	
<b>5a</b>	Residential clean energy credit from Form 5695, line 15 . . . . .	<b>5a</b>	
<b>b</b>	Energy efficient home improvement credit from Form 5695, line 32 . . . . .	<b>5b</b>	
<b>6</b>	Other nonrefundable credits:		
<b>a</b>	General business credit. Attach Form 3800 . . . . .	<b>6a</b>	
<b>b</b>	Credit for prior year minimum tax. Attach Form 8801 . . . . .	<b>6b</b>	
<b>c</b>	Adoption credit. Attach Form 8839 . . . . .	<b>6c</b>	
<b>d</b>	Credit for the elderly or disabled. Attach Schedule R . . . . .	<b>6d</b>	
<b>e</b>	Reserved for future use . . . . .	<b>6e</b>	
<b>f</b>	Clean vehicle credit. Attach Form 8936 . . . . .	<b>6f</b>	
<b>g</b>	Mortgage interest credit. Attach Form 8396 . . . . .	<b>6g</b>	
<b>h</b>	District of Columbia first-time homebuyer credit. Attach Form 8859 . . . . .	<b>6h</b>	
<b>i</b>	Qualified electric vehicle credit. Attach Form 8834 . . . . .	<b>6i</b>	
<b>j</b>	Alternative fuel vehicle refueling property credit. Attach Form 8911 . . . . .	<b>6j</b>	
<b>k</b>	Credit to holders of tax credit bonds. Attach Form 8912 . . . . .	<b>6k</b>	
<b>l</b>	Amount on Form 8978, line 14. See instructions . . . . .	<b>6l</b>	
<b>m</b>	Credit for previously owned clean vehicles. Attach Form 8936 . . . . .	<b>6m</b>	
<b>z</b>	Other nonrefundable credits. List type and amount: _____ _____	<b>6z</b>	
<b>7</b>	Total other nonrefundable credits. Add lines 6a through 6z . . . . .	<b>7</b>	
<b>8</b>	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 . . . . .	<b>8</b>	2.

(continued on page 2)

**Part II Other Payments and Refundable Credits**

<b>9</b>	Net premium tax credit. Attach Form 8962 . . . . .		<b>9</b>	
<b>10</b>	Amount paid with request for extension to file (see instructions) . . . . .		<b>10</b>	
<b>11</b>	Excess social security and tier 1 RRTA tax withheld . . . . .		<b>11</b>	
<b>12</b>	Credit for federal tax on fuels. Attach Form 4136 . . . . .		<b>12</b>	
<b>13</b>	Other payments or refundable credits:			
<b>a</b>	Form 2439 . . . . .	<b>13a</b>		
<b>b</b>	Credit for repayment of amounts included in income from earlier years . . . . .	<b>13b</b>		
<b>c</b>	Elective payment election amount from Form 3800, Part III, line 6, column (i) . . . . .	<b>13c</b>		
<b>d</b>	Deferred amount of net 965 tax liability (see instructions) . . . . .	<b>13d</b>		
<b>z</b>	Other payments or refundable credits. List type and amount:  _____	<b>13z</b>		
<b>14</b>	Total other payments or refundable credits. Add lines 13a through 13z . . . . .		<b>14</b>	
<b>15</b>	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31 . . . . .		<b>15</b>	



**SCHEDULE A  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Itemized Deductions**

Attach to Form 1040 or 1040-SR.

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

**Caution:** If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR

NIDHI DAGAR & VIVEK SINGH

Your social security number

711-26-5078

**Medical and Dental Expenses**

**Caution:** Do not include expenses reimbursed or paid by others.

<b>1</b>	Medical and dental expenses (see instructions)		<b>1</b>
<b>2</b>	Enter amount from Form 1040 or 1040-SR, line 11	<b>2</b>	
<b>3</b>	Multiply line 2 by 7.5% (0.075)		<b>3</b>
<b>4</b>	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		<b>4</b>

**Taxes You Paid**

<b>5</b>	State and local taxes.		
<b>a</b>	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/>	<b>5a</b>	64,079.
<b>b</b>	State and local real estate taxes (see instructions)	<b>5b</b>	14,622.
<b>c</b>	State and local personal property taxes	<b>5c</b>	
<b>d</b>	Add lines 5a through 5c	<b>5d</b>	78,701.
<b>e</b>	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	<b>5e</b>	10,000.
<b>6</b>	Other taxes. List type and amount: _____	<b>6</b>	
<b>7</b>	Add lines 5e and 6	<b>7</b>	10,000.

**Interest You Paid**

**Caution:** Your mortgage interest deduction may be limited. See instructions.

<b>8</b>	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>		
<b>a</b>	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	<b>8a</b>	35,217.
<b>b</b>	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address _____	<b>8b</b>	
<b>c</b>	Points not reported to you on Form 1098. See instructions for special rules	<b>8c</b>	
<b>d</b>	Reserved for future use	<b>8d</b>	
<b>e</b>	Add lines 8a through 8c	<b>8e</b>	35,217.
<b>9</b>	Investment interest. Attach Form 4952 if required. See instructions	<b>9</b>	
<b>10</b>	Add lines 8e and 9	<b>10</b>	35,217.

**Gifts to Charity**

**Caution:** If you made a gift and got a benefit for it, see instructions.

<b>11</b>	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	<b>11</b>	2,198.
<b>12</b>	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500	<b>12</b>	
<b>13</b>	Carryover from prior year	<b>13</b>	
<b>14</b>	Add lines 11 through 13	<b>14</b>	2,198.

**Casualty and Theft Losses**

<b>15</b>	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	<b>15</b>	
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**Other Itemized Deductions**

<b>16</b>	Other—from list in instructions. List type and amount: _____	<b>16</b>	
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**Total Itemized Deductions**

<b>17</b>	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12	<b>17</b>	47,415.
<b>18</b>	If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>		

**SCHEDULE D  
(Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

**2023**

Department of the Treasury  
Internal Revenue Service

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

Attachment  
Sequence No. **12**

Name(s) shown on return

NIDHI DAGAR & VIVEK SINGH

Your social security number

711-26-5078

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?  Yes  No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .	116,732.	110,040.	5.	6,697.
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .	59,454.	59,191.		263.
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>6</b> ( 9,894. )
<b>7 Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .				<b>7</b> -2,934.

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .	37,698.	47,669.		-9,971.
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .	49,142.	45,496.		3,646.
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( )
<b>15 Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on the back . . . . .				<b>15</b> -6,325.

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

Schedule D (Form 1040) 2023

**Part III Summary**

<b>16</b>	Combine lines 7 and 15 and enter the result . . . . .	<b>16</b>	-9,259.
	<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul>		
<b>17</b>	Are lines 15 and 16 <b>both</b> gains? <input type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
<b>18</b>	If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . .	<b>18</b>	
<b>19</b>	If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . .	<b>19</b>	
<b>20</b>	Are lines 18 and 19 both zero or blank and you are not filing Form 4952? <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <b>Don't</b> complete lines 21 and 22 below.  <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.		
<b>21</b>	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of: <ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul>	<b>21</b>	( 3,000. )
	<b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
<b>22</b>	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?  <input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.  <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.		







Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side <b>NIDHI DAGAR &amp; VIVEK SINGH</b>	<b>Social security number or taxpayer identification number</b> <b>711-26-5078</b>
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Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part II Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss)</b> Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	MORGAN STANLEY CAPITAL MANAGEMENT, LLC.	01/01/23	12/31/23	20,138.	30,184.			-10,046.
	ROBINHOOD CRYPTO LLC	01/01/23	12/31/23	29,004.	15,312.			13,692.
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked) . . .				49,142.	45,496.			3,646.

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

**SCHEDULE E  
(Form 1040)**

**Supplemental Income and Loss**

OMB No. 1545-0074

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

**2023**

Department of the Treasury  
Internal Revenue Service

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

Attachment  
Sequence No. **13**

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

Name(s) shown on return

Your social security number

NIDHI DAGAR & VIVEK SINGH

711-26-5078

**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 2023 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** B-104, MAHALAXMI APPT SECTOR-2, PLOT-4 DWARKA, NEW DELHI IN 110075

**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		365		0	<input type="checkbox"/>
<b>B</b>					<input type="checkbox"/>
<b>C</b>					<input type="checkbox"/>

**Type of Property:**

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

Income:	Properties:		
	A	B	C
<b>3</b> Rents received . . . . .	<b>3</b> 725.		
<b>4</b> Royalties received . . . . .	<b>4</b>		
<b>Expenses:</b>			
<b>5</b> Advertising . . . . .	<b>5</b>		
<b>6</b> Auto and travel (see instructions) . . . . .	<b>6</b>		
<b>7</b> Cleaning and maintenance . . . . .	<b>7</b> 3,698.		
<b>8</b> Commissions . . . . .	<b>8</b>		
<b>9</b> Insurance . . . . .	<b>9</b>		
<b>10</b> Legal and other professional fees . . . . .	<b>10</b>		
<b>11</b> Management fees . . . . .	<b>11</b> 2,765.		
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>		
<b>13</b> Other interest . . . . .	<b>13</b>		
<b>14</b> Repairs . . . . .	<b>14</b> 3,897.		
<b>15</b> Supplies . . . . .	<b>15</b> 3,140.		
<b>16</b> Taxes . . . . .	<b>16</b>		
<b>17</b> Utilities . . . . .	<b>17</b> 3,215.		
<b>18</b> Depreciation expense or depletion . . . . .	<b>18</b> 3,003.		
<b>19</b> Other (list) _____	<b>19</b>		
<b>20</b> Total expenses. Add lines 5 through 19 . . . . .	<b>20</b> 19,718.		
<b>21</b> Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b> . . . . .	<b>21</b> -18,993.		
<b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	<b>22</b> ( 0. )		
<b>23a</b> Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b> 725.		
<b>b</b> Total of all amounts reported on line 4 for all royalty properties . . . . .	<b>23b</b>		
<b>c</b> Total of all amounts reported on line 12 for all properties . . . . .	<b>23c</b>		
<b>d</b> Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b> 3,003.		
<b>e</b> Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b> 19,718.		
<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	<b>24</b>		
<b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .	<b>25</b> ( 0. )		
<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, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 . . . . .	<b>26</b> 0.		



**Health Savings Accounts (HSAs)**

Department of the Treasury  
Internal Revenue Service

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.

**2023**  
Attachment  
Sequence No. **52**

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

Social security number of HSA beneficiary.  
If both spouses have HSAs, see instructions.  
796-80-4943

VIVEK SINGH

**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.

<b>1</b>	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2023. See instructions . . . . .	<input type="checkbox"/> Self-only <input checked="" type="checkbox"/> Family
<b>2</b>	HSA contributions you made for 2023 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2023. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions . . . . .	<b>2</b> 0.
<b>3</b>	If you were under age 55 at the end of 2023 and, on the first day of <b>every</b> month during 2023, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,850 (\$7,750 for family coverage). <b>All others</b> , see the instructions for the amount to enter . . . . .	<b>3</b> 7,750.
<b>4</b>	Enter the amount you and your employer contributed to your Archer MSAs for 2023 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2023, also include any amount contributed to your spouse's Archer MSAs . . . . .	<b>4</b> 0.
<b>5</b>	Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	<b>5</b> 7,750.
<b>6</b>	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 2023, see the instructions for the amount to enter . . . . .	<b>6</b> 7,750.
<b>7</b>	If you were age 55 or older at the end of 2023, married, and you or your spouse had family coverage under an HDHP at any time during 2023, enter your additional contribution amount. See instructions . . . . .	<b>7</b>
<b>8</b>	Add lines 6 and 7 . . . . .	<b>8</b> 7,750.
<b>9</b>	Employer contributions made to your HSAs for 2023 . . . . .	<b>9</b> 2,399.
<b>10</b>	Qualified HSA funding distributions . . . . .	<b>10</b>
<b>11</b>	Add lines 9 and 10 . . . . .	<b>11</b> 2,399.
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	<b>12</b> 5,351.
<b>13</b>	<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.	<b>13</b> 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.

<b>14a</b>	Total distributions you received in 2023 from all HSAs (see instructions) . . . . .	<b>14a</b> 100.
<b>b</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 . . . . .	<b>14b</b>
<b>c</b>	Subtract line 14b from line 14a . . . . .	<b>14c</b> 100.
<b>15</b>	Qualified medical expenses paid using HSA distributions (see instructions) . . . . .	<b>15</b> 100.
<b>16</b>	<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 . . . . .	<b>16</b> 0.
<b>17a</b>	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</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 . . . . .	<b>17b</b>

**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.

<b>18</b>	Last-month rule . . . . .	<b>18</b>
<b>19</b>	Qualified HSA funding distribution . . . . .	<b>19</b>
<b>20</b>	<b>Total income.</b> Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f . . . . .	<b>20</b>
<b>21</b>	<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 . . . . .	<b>21</b>

### Additional Medicare Tax

If any line does not apply to you, leave it blank. See separate instructions.  
 Attach to Form 1040, 1040-SR, 1040-NR, or 1040-SS.  
 Go to [www.irs.gov/Form8959](http://www.irs.gov/Form8959) for instructions and the latest information.

Name(s) shown on return <b>NIDHI DAGAR &amp; VIVEK SINGH</b>	Your social security number <b>711-26-5078</b>
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<b>Part I Additional Medicare Tax on Medicare Wages</b>			
<b>1</b>	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5 . . . . .	<b>1</b>	731,029.
<b>2</b>	Unreported tips from Form 4137, line 6 . . . . .	<b>2</b>	
<b>3</b>	Wages from Form 8919, line 6 . . . . .	<b>3</b>	
<b>4</b>	Add lines 1 through 3 . . . . .	<b>4</b>	731,029.
<b>5</b>	Enter the following amount for your filing status:		
	Married filing jointly . . . . . \$250,000		
	Married filing separately . . . . . \$125,000		
	Single, Head of household, or Qualifying surviving spouse . . . . . \$200,000	<b>5</b>	250,000.
<b>6</b>	Subtract line 5 from line 4. If zero or less, enter -0- . . . . .	<b>6</b>	481,029.
<b>7</b>	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II . . . . .	<b>7</b>	4,329.

<b>Part II Additional Medicare Tax on Self-Employment Income</b>			
<b>8</b>	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0- . . . . .	<b>8</b>	
<b>9</b>	Enter the following amount for your filing status:		
	Married filing jointly . . . . . \$250,000		
	Married filing separately . . . . . \$125,000		
	Single, Head of household, or Qualifying surviving spouse . . . . . \$200,000	<b>9</b>	
<b>10</b>	Enter the amount from line 4 . . . . .	<b>10</b>	
<b>11</b>	Subtract line 10 from line 9. If zero or less, enter -0- . . . . .	<b>11</b>	
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	<b>12</b>	
<b>13</b>	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III . . . . .	<b>13</b>	

<b>Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation</b>			
<b>14</b>	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions) . . . . .	<b>14</b>	
<b>15</b>	Enter the following amount for your filing status:		
	Married filing jointly . . . . . \$250,000		
	Married filing separately . . . . . \$125,000		
	Single, Head of household, or Qualifying surviving spouse . . . . . \$200,000	<b>15</b>	
<b>16</b>	Subtract line 15 from line 14. If zero or less, enter -0- . . . . .	<b>16</b>	
<b>17</b>	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV . . . . .	<b>17</b>	

<b>Part IV Total Additional Medicare Tax</b>			
<b>18</b>	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V . . . . .	<b>18</b>	4,329.

<b>Part V Withholding Reconciliation</b>			
<b>19</b>	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6 . . . . .	<b>19</b>	13,579.
<b>20</b>	Enter the amount from line 1 . . . . .	<b>20</b>	731,029.
<b>21</b>	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages . . . . .	<b>21</b>	10,600.
<b>22</b>	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages . . . . .	<b>22</b>	2,979.
<b>23</b>	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions) . . . . .	<b>23</b>	
<b>24</b>	<b>Total Additional Medicare Tax withholding.</b> Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions) . . . . .	<b>24</b>	2,979.

**Net Investment Income Tax—  
 Individuals, Estates, and Trusts**

Attach to your tax return.  
 Go to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.

Name(s) shown on your tax return: **NIDHI DAGAR & VIVEK SINGH**  
 Your social security number or EIN: **711-26-5078**

**Part I Investment Income**  Section 6013(g) election (see instructions)  
 Section 6013(h) election (see instructions)  
 Regulations section 1.1411-10(g) election (see instructions)

<b>1</b>	Taxable interest (see instructions)		<b>1</b>	901.
<b>2</b>	Ordinary dividends (see instructions)		<b>2</b>	974.
<b>3</b>	Annuities (see instructions)		<b>3</b>	
<b>4a</b>	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	<b>4a</b> 0.	<b>4c</b>	0.
<b>b</b>	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	<b>4b</b>		
<b>c</b>	Combine lines 4a and 4b			
<b>5a</b>	Net gain or loss from disposition of property (see instructions)	<b>5a</b> -3,000.	<b>5d</b>	-3,000.
<b>b</b>	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	<b>5b</b>		
<b>c</b>	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	<b>5c</b>		
<b>d</b>	Combine lines 5a through 5c			
<b>6</b>	Adjustments to investment income for certain CFCs and PFICs (see instructions)		<b>6</b>	
<b>7</b>	Other modifications to investment income (see instructions)		<b>7</b>	1.
<b>8</b>	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		<b>8</b>	-1,124.

**Part II Investment Expenses Allocable to Investment Income and Modifications**

<b>9a</b>	Investment interest expenses (see instructions)	<b>9a</b>	<b>9d</b>	
<b>b</b>	State, local, and foreign income tax (see instructions)	<b>9b</b>		
<b>c</b>	Miscellaneous investment expenses (see instructions)	<b>9c</b>		
<b>d</b>	Add lines 9a, 9b, and 9c			
<b>10</b>	Additional modifications (see instructions)		<b>10</b>	
<b>11</b>	Total deductions and modifications. Add lines 9d and 10		<b>11</b>	

**Part III Tax Computation**

<b>12</b>	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13–17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0-		<b>12</b>	0.
<b>Individuals:</b>				
<b>13</b>	Modified adjusted gross income (see instructions)	<b>13</b> 693,148.	<b>16</b>	0.
<b>14</b>	Threshold based on filing status (see instructions)	<b>14</b> 250,000.		
<b>15</b>	Subtract line 14 from line 13. If zero or less, enter -0-	<b>15</b> 443,148.		
<b>16</b>	Enter the smaller of line 12 or line 15			
<b>17</b>	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). <b>Enter here and include on your tax return</b> (see instructions)		<b>17</b>	0.
<b>Estates and Trusts:</b>				
<b>18a</b>	Net investment income (line 12 above)	<b>18a</b>	<b>20</b>	
<b>b</b>	Deductions for distributions of net investment income and charitable deductions (see instructions)	<b>18b</b>		
<b>c</b>	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	<b>18c</b>		
<b>19a</b>	Adjusted gross income (see instructions)	<b>19a</b>	<b>21</b>	
<b>b</b>	Highest tax bracket for estates and trusts for the year (see instructions)	<b>19b</b>		
<b>c</b>	Subtract line 19b from line 19a. If zero or less, enter -0-	<b>19c</b>		
<b>20</b>	Enter the smaller of line 18c or line 19c			
<b>21</b>	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). <b>Enter here and include on your tax return</b> (see instructions)			

# Passive Activity Loss Limitations

See separate instructions.

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

Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

Name(s) shown on return

NIDHI DAGAR & VIVEK SINGH

Identifying number

711-26-5078

**Part I 2023 Passive Activity Loss**

**Caution:** Complete Parts IV and V before completing Part I.

**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

<b>1a</b> Activities with net income (enter the amount from Part IV, column (a)) . . . . .	<b>1a</b>		
<b>b</b> Activities with net loss (enter the amount from Part IV, column (b)) . . . . .	<b>1b</b>	( )	
<b>c</b> Prior years' unallowed losses (enter the amount from Part IV, column (c)) . . . . .	<b>1c</b>	( )	
<b>d</b> Combine lines 1a, 1b, and 1c . . . . .			<b>1d</b>

**All Other Passive Activities**

<b>2a</b> Activities with net income (enter the amount from Part V, column (a)) . . . . .	<b>2a</b>	0.	
<b>b</b> Activities with net loss (enter the amount from Part V, column (b)) . . . . .	<b>2b</b>	( -18,993. )	
<b>c</b> Prior years' unallowed losses (enter the amount from Part V, column (c)) . . . . .	<b>2c</b>	( )	
<b>d</b> Combine lines 2a, 2b, and 2c . . . . .			<b>2d</b> -18,993.

<b>3</b> Combine lines 1d and 2d and subtract any prior year unallowed CRD. See instructions. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used . . . . .			<b>3</b> -18,993.
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- If line 3 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.

**Part II Special Allowance for Rental Real Estate Activities With Active Participation**

**Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

<b>4</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 3 . . . . .	<b>4</b>	
<b>5</b> Enter \$150,000. If married filing separately, see instructions . . . . .	<b>5</b>	
<b>6</b> Enter modified adjusted gross income, but not less than zero. See instructions <b>Note:</b> If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.	<b>6</b>	
<b>7</b> Subtract line 6 from line 5 . . . . .	<b>7</b>	
<b>8</b> Multiply line 7 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions	<b>8</b>	
<b>9</b> Enter the <b>smaller</b> of line 4 or line 8. If line 3 includes any CRD, see instructions . . . . .	<b>9</b>	0.

**Part III Total Losses Allowed**

<b>10</b> Add the income, if any, on lines 1a and 2a and enter the total . . . . .	<b>10</b>	0.
<b>11</b> <b>Total losses allowed from all passive activities for 2023.</b> Add lines 9 and 10. See instructions to find out how to report the losses on your tax return . . . . .	<b>11</b>	0.

**Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.**

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
<b>Total.</b> Enter on Part I, lines 1a, 1b, and 1c					

For Paperwork Reduction Act Notice, see instructions.

**Part V Complete This Part Before Part I, Lines 2a, 2b, and 2c.** See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
B-104, MAHALAXMI APPT	0.	18,993.			18,993.
<b>Total.</b> Enter on Part I, lines 2a, 2b, and 2c	0.	18,993.			

**Part VI Use This Part if an Amount Is Shown on Part II, Line 9.** See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a).
<b>Total</b>			1.00		

**Part VII Allocation of Unallowed Losses.** See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
B-104, MAHALAXMI APPT	E Ln 22	18,993.	1.00000000	18,993.
<b>Total</b>		18,993.	1.00	18,993.

**Part VIII Allowed Losses.** See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
B-104, MAHALAXMI APPT	E Ln 22	18,993.	18,993.	0.
<b>Total</b>		18,993.	18,993.	0.

TAXABLE YEAR

FORM

2023

California e-file Signature Authorization for Individuals

8879

Table with 2 columns: Name (Your name, Spouse's/RDP's name) and SSN/ITIN. Values include NIDHI DAGAR, VIVEK SINGH, 711-26-5078, and 796-80-4943.

Part I Tax Return Information (whole dollars only)

Table with 2 columns: Line number and Amount. Lines 1, 2, and 3 with amounts 695547, blank, and 8326.

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, 2023, and to the best of my knowledge and belief, it is true, correct, and complete.

Taxpayer's PIN: check one box only

- Checkboxes for authorizing ERO firm name (GLOBAL TAXES LLC) to enter PIN or entering own PIN. Includes PIN box 65078.

Your signature Date

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

- Checkboxes for authorizing ERO firm name (GLOBAL TAXES LLC) to enter PIN or entering own PIN. Includes PIN box 04943.

Spouse's/RDP's signature Date

Practitioner PIN Method Returns Only -- continue below

Part III Certification and Authentication — Practitioner PIN Method Only

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

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

2 2 2 4 9 6 0 8 2 7 1

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2023 California individual income tax return for the taxpayer(s) indicated above.

ERO's signature Date 04/05/2024

# 2023 California Resident Income Tax Return

# 540

APE

ATTACH FEDERAL RETURN

711-26-5078 DAGA 796-80-4943  
NIDHI DAGAR  
VIVEK SINGH

23

45060 SYNERGY ST APT 348  
FREMONT CA 94538

06-08-1991 06-09-1990

Principal Residence

Enter your county at time of filing (see instructions)

ALAMEDA

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

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

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

Apt. no/ste. no.

City

State

ZIP code

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

Filing Status

- 1  Single
- 2  Married/RDP filing jointly (even if only one spouse/RDP had income). See instructions.
- 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.

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

Exemptions

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

Whole dollars only

- 7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions.  7  2 X \$144 =  \$
- 8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions.  8  X \$144 =  \$
- 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 \$144 =  \$

Your name:  Your SSN or ITIN:

**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 \$446 = ● \$

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

<b>12</b>	State wages from your federal Form(s) W-2, box 16 ..... ● 12	<input type="text" value="696671"/>	<input type="text" value=".00"/>
<b>13</b>	Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11 ..... ● 13	<input type="text" value="693148"/>	<input type="text" value=".00"/>
<b>14</b>	California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 27, column B. .... ● 14	<input type="text"/>	<input type="text" value=".00"/>
<b>15</b>	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions ..... 15	<input type="text" value="693148"/>	<input type="text" value=".00"/>
<b>16</b>	California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 27, column C. .... ● 16	<input type="text" value="2399"/>	<input type="text" value=".00"/>
<b>17</b>	California adjusted gross income. Combine line 15 and line 16 ..... ● 17	<input type="text" value="695547"/>	<input type="text" value=".00"/>
<b>18</b>	Enter the larger of { Your California <b>itemized deductions</b> from Schedule CA (540), Part II, line 30; <b>OR</b> Your California <b>standard deduction</b> shown below for your filing status: • Single or Married/RDP filing separately. .... \$5,363 • Married/RDP filing jointly, Head of household, or Qualifying surviving spouse/RDP. \$10,726 If Married/RDP filing separately or the box on line 6 is checked, <b>STOP</b> . See instructions. . . ● 18	<input type="text" value="38893"/>	<input type="text" value=".00"/>
<b>19</b>	Subtract line 18 from line 17. This is your <b>taxable income</b> . If less than zero, enter -0- ..... ● 19	<input type="text" value="656654"/>	<input type="text" value=".00"/>

<b>31</b>	Tax. Check the box if from: <input type="checkbox"/> Tax Table <input checked="" type="checkbox"/> Tax Rate Schedule ● <input type="checkbox"/> FTB 3800 ● <input type="checkbox"/> FTB 3803 ..... ● 31	<input type="text" value="54375"/>	<input type="text" value=".00"/>
<b>32</b>	Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$237,035, see instructions. .... ● 32	<input type="text" value="0"/>	<input type="text" value=".00"/>
<b>33</b>	Subtract line 32 from line 31. If less than zero, enter -0- ..... ● 33	<input type="text" value="54375"/>	<input type="text" value=".00"/>
<b>34</b>	Tax. See instructions. Check the box if from: ● <input type="checkbox"/> Schedule G-1 ● <input type="checkbox"/> FTB 5870A. . . ● 34	<input type="text"/>	<input type="text" value=".00"/>
<b>35</b>	Add line 33 and line 34. .... ● 35	<input type="text" value="54375"/>	<input type="text" value=".00"/>

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



Your name:  Your SSN or ITIN:

<b>Special Credits</b>	45	To claim more than two credits, see instructions. Attach Schedule P (540) . . . . .	<input type="radio"/>	45	<input type="text"/>	.00
	46	Nonrefundable Renter's Credit. See instructions . . . . .	<input type="radio"/>	46	<input type="text"/>	.00
	47	Add line 40 through line 46. These are your total credits . . . . .	<input checked="" type="radio"/>	47	<input type="text"/>	.00
	48	Subtract line 47 from line 35. If less than zero, enter -0- . . . . .	<input checked="" type="radio"/>	48	<input type="text" value="54375"/>	.00

<b>Other Taxes</b>	61	Alternative Minimum Tax. Attach Schedule P (540) . . . . .	<input type="radio"/>	61	<input type="text"/>	.00
	62	Mental Health Services Tax. See instructions . . . . .	<input type="radio"/>	62	<input type="text"/>	.00
	63	Other taxes and credit recapture. See instructions . . . . .	<input type="radio"/>	63	<input type="text"/>	.00
	64	Add line 48, line 61, line 62, and line 63. This is your total tax. . . . .	<input type="radio"/>	64	<input type="text" value="54375"/>	.00

<b>Payments</b>	71	California income tax withheld. See instructions . . . . .	<input type="radio"/>	71	<input type="text" value="62701"/>	.00
	72	2023 California estimated tax and other payments. See instructions . . . . .	<input type="radio"/>	72	<input type="text"/>	.00
	73	Withholding (Form 592-B and/or Form 593). See instructions . . . . .	<input type="radio"/>	73	<input type="text"/>	.00
	74	Excess SDI (or VPD) withheld. See instructions . . . . .	<input type="radio"/>	74	<input type="text"/>	.00
	75	Earned Income Tax Credit (EITC). See instructions . . . . .	<input type="radio"/>	75	<input type="text"/>	.00
	76	Young Child Tax Credit (YCTC). See instructions . . . . .	<input type="radio"/>	76	<input type="text"/>	.00
	77	Foster Youth Tax Credit (FYTC). See instructions . . . . .	<input type="radio"/>	77	<input type="text"/>	.00
	78	Add line 71 through line 77. These are your total payments. See instructions . . . . .	<input checked="" type="radio"/>	78	<input type="text" value="62701"/>	.00

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

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

<b>Overpaid Tax/Tax Due</b>	93	Payments balance. If line 78 is more than line 91, subtract line 91 from line 78 . . . . .	<input checked="" type="radio"/>	93	<input type="text" value="62701"/>	.00
	94	<b>Use Tax balance.</b> If line 91 is more than line 78, subtract line 78 from line 91 . . . . .	<input checked="" type="radio"/>	94	<input type="text"/>	.00
	95	Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92, subtract line 92 from line 93. . . . .	<input checked="" type="radio"/>	95	<input type="text" value="62701"/>	.00
	96	Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93, subtract line 93 from line 92. . . . .	<input checked="" type="radio"/>	96	<input type="text"/>	.00
	97	Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95. . . . .	<input checked="" type="radio"/>	97	<input type="text" value="8326"/>	.00

Your name:

Your SSN or ITIN:

<b>Overpaid Tax/Tax Due</b>	<b>98</b> Amount of line 97 you want applied to your <b>2024</b> estimated tax . . . . . ● <b>98</b>	<input type="text" value="0"/>	<input type="text" value=".00"/>
	<b>99</b> Overpaid tax available this year. Subtract line 98 from line 97 . . . . . ● <b>99</b>	<input type="text" value="8326"/>	<input type="text" value=".00"/>
	<b>100</b> Tax due. If line 95 is less than line 64, subtract line 95 from line 64 . . . . . ● <b>100</b>	<input type="text"/>	<input type="text" value=".00"/>

		<b>Code</b>	<b>Amount</b>
<b>Contributions</b>	California Seniors Special Fund. See instructions . . . . . ●	<b>400</b>	<input type="text" value="0"/> .00
	Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund . . . . . ●	<b>401</b>	<input type="text" value="0"/> .00
	Rare and Endangered Species Preservation Voluntary Tax Contribution Program . . . . . ●	<b>403</b>	<input type="text" value="0"/> .00
	California Breast Cancer Research Voluntary Tax Contribution Fund . . . . . ●	<b>405</b>	<input type="text" value="0"/> .00
	California Firefighters' Memorial Voluntary Tax Contribution Fund . . . . . ●	<b>406</b>	<input type="text" value="0"/> .00
	Emergency Food for Families Voluntary Tax Contribution Fund . . . . . ●	<b>407</b>	<input type="text" value="0"/> .00
	California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund . . . . . ●	<b>408</b>	<input type="text" value="0"/> .00
	California Sea Otter Voluntary Tax Contribution Fund . . . . . ●	<b>410</b>	<input type="text" value="0"/> .00
	California Cancer Research Voluntary Tax Contribution Fund . . . . . ●	<b>413</b>	<input type="text" value="0"/> .00
	School Supplies for Homeless Children Voluntary Tax Contribution Fund . . . . . ●	<b>422</b>	<input type="text" value="0"/> .00
	State Parks Protection Fund/Parks Pass Purchase . . . . . ●	<b>423</b>	<input type="text" value="0"/> .00
	Protect Our Coast and Oceans Voluntary Tax Contribution Fund . . . . . ●	<b>424</b>	<input type="text" value="0"/> .00
	Keep Arts in Schools Voluntary Tax Contribution Fund . . . . . ●	<b>425</b>	<input type="text" value="0"/> .00
	California Senior Citizen Advocacy Voluntary Tax Contribution Fund . . . . . ●	<b>438</b>	<input type="text" value="0"/> .00
	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund . . . . . ●	<b>439</b>	<input type="text" value="0"/> .00
	Rape Kit Backlog Voluntary Tax Contribution Fund . . . . . ●	<b>440</b>	<input type="text" value="0"/> .00
	Suicide Prevention Voluntary Tax Contribution Fund . . . . . ●	<b>444</b>	<input type="text" value="0"/> .00
Mental Health Crisis Prevention Voluntary Tax Contribution Fund . . . . . ●	<b>445</b>	<input type="text" value="0"/> .00	
<b>110</b> Add amounts in code 400 through code 445. This is your total contribution . . . . . ● <b>110</b>		<input type="text" value="0"/> .00	

REV 03/05/24 PRO

Your name:  Your SSN or ITIN:

**Amount You Owe** 111 **AMOUNT YOU OWE.** If you do not have an amount on line 99, add line 94, line 96, line 100, and line 110. See instructions. **Do not send cash.**  
Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** . . . . . ● 111  .00  
Pay Online – Go to **ftb.ca.gov/pay** for more information.

**Interest and Penalties** 112 Interest, late return penalties, and late payment penalties . . . . . 112  .00  
113 Underpayment of estimated tax.  
Check the box: ●  **FTB 5805 attached** ●  **FTB 5805F attached** . . . . . ● 113  .00  
114 Total amount due. See instructions. Enclose, but **do not** staple, any payment . . . . . 114  .00

115 **REFUND OR NO AMOUNT DUE.** Subtract the sum of line 110, line 112, and line 113 from line 99. See instructions.  
Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001** . . . . . ● 115  .00

**Refund and Direct Deposit**  
Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip.  
See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.  
All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:  
● Type  
● Routing number  ● Account number  ● 116 Direct deposit amount  .00  
 Checking  Savings  
The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:  
● Type  
● Routing number  ● Account number  ● 117 Direct deposit amount  .00  
 Checking  Savings

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

**Health Care Coverage Info.**  
Do you want information on no-cost or low-cost health care coverage? By checking the "Yes" box, you authorize the FTB to share limited information from your tax return with Covered California. See instructions . . . . . ●  Yes  No

Your name:  Your SSN or ITIN:

**IMPORTANT:** See the instructions to find out if you should attach a copy of your complete federal tax return.

Our privacy notice can be found in annual tax booklets or online. Go to [ftb.ca.gov/privacy](http://ftb.ca.gov/privacy) to learn about our privacy policy statement, or go to [ftb.ca.gov/forms](http://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.

Joint tax return? See instructions.

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

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

Firm's address   Firm's FEIN

Do you want to allow another person to discuss this tax return with us? See instructions. . . . .  Yes  No

Print Third Party Designee's Name  Telephone Number

REV 03/05/24 PRO

# 2023 California Adjustments – Residents

# CA (540)

**Important:** Attach this schedule behind Form 540, Side 6 as a supporting California schedule.

Name(s) as shown on tax return

SSN or ITIN

NIDHI DAGAR & VIVEK SINGH

711265078

### Part I Income Adjustment Schedule

#### Section 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

<b>1 a</b> Total amount from federal Form(s) W-2, box 1. See instructions . . . . . <b>1a</b>	<input checked="" type="radio"/>	694272	<input checked="" type="radio"/>	<input checked="" type="radio"/>	2399
<b>b</b> Household employee wages not reported on federal Form(s) W-2 . . . . . <b>1b</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>c</b> Tip income not reported on line 1a . . . . . <b>1c</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>d</b> Medicaid waiver payments not reported on federal Form(s) W-2. See instructions . . . . <b>1d</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>e</b> Taxable dependent care benefits from federal Form 2441, line 26 . . . . . <b>1e</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>f</b> Employer-provided adoption benefits from federal Form 8839, line 29 . . . . . <b>1f</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>g</b> Wages from federal Form 8919, line 6. . . . . <b>1g</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>h</b> Other earned income. See instructions . . . . . <b>1h</b>	<input checked="" type="radio"/>	0	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>i</b> Nontaxable combat pay election. See instructions. . . . . <b>1i</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>z</b> Add line 1a through line 1i. . . . . <b>1z</b>	<input checked="" type="radio"/>	694272	<input checked="" type="radio"/>	<input checked="" type="radio"/>	2399
<b>2</b> Taxable interest. <b>a</b> <input checked="" type="radio"/> 29 <b>2b</b> <input checked="" type="radio"/>	<input checked="" type="radio"/>	901	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>3</b> Ordinary dividends. See instructions. <b>a</b> <input checked="" type="radio"/> 950 <b>3b</b> <input checked="" type="radio"/>	<input checked="" type="radio"/>	974	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>4</b> IRA distributions. See instructions. <b>a</b> <input checked="" type="radio"/> <b>4b</b> <input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>5</b> Pensions and annuities. See instructions. <b>a</b> <input checked="" type="radio"/> <b>5b</b> <input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>6</b> Social security benefits. <b>a</b> <input checked="" type="radio"/> <b>6b</b> <input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>7</b> Capital gain or (loss). See instructions . . . . . <b>7</b>	<input checked="" type="radio"/>	-3000	<input checked="" type="radio"/>	<input checked="" type="radio"/>	

#### Section B – Additional Income from federal Schedule 1 (Form 1040)

<b>1</b> Taxable refunds, credits, or offsets of state and local income taxes . . . . . <b>1</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>2 a</b> Alimony received. See instructions. . . . . <b>2a</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>3</b> Business income or (loss). See instructions. . . . <b>3</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>4</b> Other gains or (losses) . . . . . <b>4</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>5</b> Rental real estate, royalties, partnerships, S corporations, trusts, etc. . . . . <b>5</b>	<input checked="" type="radio"/>	0	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>6</b> Farm income or (loss) . . . . . <b>6</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>7</b> Unemployment compensation . . . . . <b>7</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	

REV 03/05/24 PRO

Section B – Additional Income Continued	<b>A</b> Federal Amounts (taxable amounts from your federal tax return)	<b>B</b> Subtractions See instructions	<b>C</b> Additions See instructions
<b>8</b> Other income:			
<b>a</b> Federal net operating loss . . . . . <b>8a</b>	<input type="radio"/> ( )		<input type="radio"/>
<b>b</b> Gambling . . . . . <b>8b</b>	<input type="radio"/>	<input type="radio"/>	
<b>c</b> Cancellation of debt . . . . . <b>8c</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>d</b> Foreign earned income exclusion from federal Form 2555 . . . . . <b>8d</b>	<input type="radio"/> ( )		<input type="radio"/>
<b>e</b> Income from federal Form 8853 . . . . . <b>8e</b>	<input type="radio"/>		<input type="radio"/>
<b>f</b> Income from federal Form 8889 . . . . . <b>8f</b>	<input type="radio"/>	<input type="radio"/>	
<b>g</b> Alaska Permanent Fund dividends . . . . . <b>8g</b>	<input type="radio"/>		
<b>h</b> Jury duty pay . . . . . <b>8h</b>	<input type="radio"/>		
<b>i</b> Prizes and awards . . . . . <b>8i</b>	<input type="radio"/>		
<b>j</b> Activity not engaged in for profit income . . . . . <b>8j</b>	<input type="radio"/>		
<b>k</b> Stock options . . . . . <b>8k</b>	<input type="radio"/>		<input type="radio"/>
<b>l</b> Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . <b>8l</b>	<input type="radio"/>		
<b>m</b> Olympic and Paralympic medals and USOC prize money . . . . . <b>8m</b>	<input type="radio"/>		
<b>n</b> IRC Section 951(a) inclusion . . . . . <b>8n</b>	<input type="radio"/>	<input type="radio"/>	
<b>o</b> IRC Section 951A(a) inclusion . . . . . <b>8o</b>	<input type="radio"/>	<input type="radio"/>	
<b>p</b> IRC Section 461(l) excess business loss adjustment <b>8p</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>q</b> Taxable distributions from an ABLÉ account . . <b>8q</b>	<input type="radio"/>		
<b>r</b> Scholarship and fellowship grants not reported on federal Form(s) W-2 . . . . . <b>8r</b>	<input type="radio"/>		
<b>s</b> Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d. . <b>8s</b>	<input type="radio"/> ( )		
<b>t</b> Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan . . . . . <b>8t</b>	<input type="radio"/>		
<b>u</b> Wages earned while incarcerated. . . . . <b>8u</b>	<input type="radio"/>		
<b>z</b> Other income. List type and amount.			
<input checked="" type="radio"/> SUBSTITUTE PAYMENT FROM 1099-MISC . . . . . <b>8z</b>	<input type="radio"/> 1	<input type="radio"/>	<input type="radio"/>

REV 03/05/24 PRO

Section B – Additional Income Continued	<b>A</b> Federal Amounts (taxable amounts from your federal tax return)	<b>B</b> Subtractions See instructions	<b>C</b> Additions See instructions
<b>9 a</b> Total other income. Add lines 8a through 8z. . <b>9a</b>	1		
<b>b1</b> Disaster loss deduction from form FTB 3805V. . <b>9b1</b>			
<b>b2</b> NOL deduction from form FTB 3805V . . . . . <b>9b2</b>			
<b>b3</b> NOL deduction from form FTB 3805Z, 3807, or 3809 . . . . . <b>9b3</b>			
<b>10 Total.</b> Combine Section A, line 1z through line 7, and Section B, line 1 through line 7, and line 9a in column A and column C. Add Section A, line 1z through line 7, and Section B, line 1 through line 7, line 9a, and line 9b1 through line 9b3 in column B (as applicable). See instructions. . . . . <b>10</b>	693148		2399

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

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

REV 03/05/24 PRO

<b>Section C – Adjustments to Income</b> Continued		<b>A Federal Amounts</b> (taxable amounts from your federal tax return)	<b>B Subtractions</b> See instructions	<b>C Additions</b> See instructions
<b>24</b>	Other adjustments:			
<b>a</b>	Jury duty pay . . . . . <b>24a</b>	<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 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 type="radio"/>	<input type="radio"/>	
<b>d</b>	Reforestation amortization and expenses. . . . . <b>24d</b>	<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 type="radio"/>		
<b>f</b>	Contributions to IRC Section 501(c)(18)(D) pension plans . . . . . <b>24f</b>	<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 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 type="radio"/>		
<b>i</b>	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations. . . . . <b>24i</b>	<input type="radio"/>	<input type="radio"/>	
<b>j</b>	Housing deduction from federal Form 2555 . . . . . <b>24j</b>	<input type="radio"/>	<input type="radio"/>	
<b>k</b>	Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) . . . . . <b>24k</b>	<input type="radio"/>		
<b>z</b>	Other adjustments. List type and amount.  <input type="radio"/> _____ <b>24z</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>25</b>	Total other adjustments. Add line 24a through line 24z . . . . . <b>25</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>26</b>	Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions . . . . . <b>26</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>27</b>	<b>Total.</b> Subtract line 26 from line 10 in columns A, B, and C. See instructions . . . . . <b>27</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
		693148		2399

REV 03/05/24 PRO



**Part II Adjustments to Federal Itemized Deductions**

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

	<b>A Federal Amounts</b> (from federal Schedule A (Form 1040))	<b>B Subtractions</b> See instructions	<b>C Additions</b> See instructions
<b>Medical and Dental Expenses</b> See instructions.			
<b>1</b> Medical and dental expenses . . . . <input checked="" type="radio"/> _____ <b>1</b>			
<b>2</b> Enter amount from federal Form 1040 or 1040-SR, line 11.. <input checked="" type="radio"/> <u>693148</u> <b>2</b>			
<b>3</b> Multiply line 2 by 7.5% (0.075) . . . . <input checked="" type="radio"/> <u>51986</u> <b>3</b>			
<b>4</b> Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 . . . . . <input checked="" type="radio"/> <b>4</b>			<input checked="" type="radio"/> <b>0</b>
<b>Taxes You Paid</b>			
<b>5 a</b> State and local income tax or general sales taxes. <b>.5a</b> <input checked="" type="radio"/> <u>64079</u> <input checked="" type="radio"/> <b>64079</b>			
<b>b</b> State and local real estate taxes . . . . . <b>.5b</b> <input checked="" type="radio"/> <u>14622</u>			
<b>c</b> State and local personal property taxes . . . . . <b>.5c</b> <input checked="" type="radio"/>			
<b>d</b> Add line 5a through line 5c. . . . . <b>.5d</b> <input checked="" type="radio"/> <u>78701</u>			
<b>e</b> Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B. Enter the difference from line 5d and line 5e, column A in line 5e, column C . . . . . <b>.5e</b> <input checked="" type="radio"/> <u>10000</u> <input checked="" type="radio"/> <b>64079</b> <input checked="" type="radio"/> <b>68701</b>			
<b>6</b> Other taxes. List type <input checked="" type="radio"/> _____ <b>6</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>7</b> Add line 5e and line 6. . . . . <b>7</b> <input checked="" type="radio"/> <u>10000</u> <input checked="" type="radio"/> <b>64079</b> <input checked="" type="radio"/> <b>68701</b>			
<b>Interest You Paid</b>			
<b>8 a</b> Home mortgage interest and points reported to you on federal Form 1098 . . . . . <b>.8a</b> <input checked="" type="radio"/> <u>35217</u> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>b</b> Home mortgage interest not reported to you on federal Form 1098 . . . . . <b>.8b</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>c</b> Points not reported to you on federal Form 1098. <b>.8c</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>d</b> Reserved for future use . . . . . <b>.8d</b>			
<b>e</b> Add line 8a through line 8c. . . . . <b>.8e</b> <input checked="" type="radio"/> <u>35217</u> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>9</b> Investment interest. . . . . <b>9</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>10</b> Add line 8e and line 9. . . . . <b>10</b> <input checked="" type="radio"/> <u>35217</u> <input checked="" type="radio"/>			<input checked="" type="radio"/>

REV 03/05/24 PRO

<b>Part II Adjustments to Federal Itemized Deductions</b> Continued	<b>A Federal Amounts</b> (from federal Schedule A (Form 1040))	<b>B Subtractions</b> See instructions	<b>C Additions</b> See instructions
<b>Gifts to Charity</b>			
<b>11</b> Gifts by cash or check. . . . . <b>11</b>	<input checked="" type="radio"/> 2198	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>12</b> Other than by cash or check. . . . . <b>12</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>13</b> Carryover from prior year. . . . . <b>13</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>14</b> Add line 11 through line 13 . . . . . <b>14</b>	<input checked="" type="radio"/> 2198	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>Casualty and Theft Losses</b>			
<b>15</b> Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions . . <b>15</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>Other Itemized Deductions</b>			
<b>16</b> Other—from list in federal instructions. . . . . <b>16</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>17</b> Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C. . . . . <b>17</b>	<input checked="" type="radio"/> 47415	<input checked="" type="radio"/> 64079	<input checked="" type="radio"/> 68701

**18 Total.** Combine line 17 column A less column B plus column C . . . . .  **18** 52037

**Job Expenses and Certain Miscellaneous Deductions**

<b>19</b> Unreimbursed employee expenses: job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions . . . . . <input checked="" type="radio"/> <b>19</b>			
<b>20</b> Tax preparation fees . . . . . <input checked="" type="radio"/> <b>20</b>			
<b>21</b> Other expenses: investment, safe deposit box, etc. List type. . . . . <input checked="" type="radio"/> <b>21</b>		0	
<b>22</b> Add line 19 through line 21 . . . . . <input checked="" type="radio"/> <b>22</b>		0	
<b>23</b> Enter amount from federal Form 1040 or 1040-SR, line 11 . . . . . <input checked="" type="radio"/> 693148			
<b>24</b> Multiply line 23 by 2% (0.02). If less than zero, enter 0. . . . . <input checked="" type="radio"/> <b>24</b>		13863	
<b>25</b> Subtract line 24 from line 22. If line 24 is more than line 22, enter 0. . . . . <input checked="" type="radio"/> <b>25</b>			0
<b>26 Total Itemized Deductions.</b> Add line 18 and line 25 . . . . . <input checked="" type="radio"/> <b>26</b>			52037
<b>27</b> Other adjustments. See instructions. Specify. <input checked="" type="radio"/> <b>27</b>			
<b>28</b> Combine line 26 and line 27. . . . . <input checked="" type="radio"/> <b>28</b>			52037

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

- Single or married/RDP filing separately . . . . . \$237,035
- Head of household . . . . . \$355,558
- Married/RDP filing jointly or qualifying surviving spouse/RDP . . . . . \$474,075

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

**Yes.** Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29. . . . .  **29** 38893

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

- Single or married/RDP filing separately. See instructions . . . . . \$5,363
- Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP . . \$10,726

**Transfer the amount on line 30 to Form 540, line 18.** . . . . .  **30** 38893

# 2023 Passive Activity Loss Limitations

# 3801

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

Name(s) as shown on tax return NIDHI DAGAR & VIVEK SINGH	SSN, ITIN, FEIN, or CA corporation no. 711265078
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### Part I 2023 Passive Activity Loss

See the instructions for Part IV and Part VI for federal Form 8582, Passive Activity Loss Limitations, before completing Part I.  
Be sure to use California amounts.

#### Rental Real Estate Activities with Active Participation

1a Activities with net income from Part IV, column (a) . . . . .	<input checked="" type="radio"/>	1a		00	
1b Activities with net loss from Part IV, column (b) . . . . .	<input checked="" type="radio"/>	1b	( )	00	
1c Prior year unallowed losses from Part IV, column (c) . . . . .	<input checked="" type="radio"/>	1c	( )	00	
1d Combine line 1a, line 1b, and line 1c . . . . .	<input checked="" type="radio"/>	1d			00

#### All Other Passive Activities

2a Activities with net income from Part V, column (a) . . . . .	<input checked="" type="radio"/>	2a	0	00	
2b Activities with net loss from Part V, column (b) . . . . .	<input checked="" type="radio"/>	2b	( -18993 )	00	
2c Prior year unallowed losses from Part V, column (c) . . . . .	<input checked="" type="radio"/>	2c	( )	00	
2d Combine line 2a, line 2b, and line 2c . . . . .	<input checked="" type="radio"/>	2d		-18993	00
3 Combine line 1d and line 2d. If the result is net income or zero, see the instructions for line 3. If line 3 and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10. See instructions. . . . .	<input checked="" type="radio"/>	3		-18993	00

### Part II Special Allowance for Rental Real Estate Activities with Active Participation

Enter all numbers in Part II as positive amounts. See instructions.

4 Enter the smaller of losses from line 1d or line 3 . . . . .	<input checked="" type="radio"/>	4			00
5 Enter \$150,000. If married/RDP filing a separate tax return, see instructions. . . . .	<input checked="" type="radio"/>	5			00
6 Enter federal modified adjusted gross income, but not less than zero. See instructions. 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 . . . . .	<input checked="" type="radio"/>	6			00
7 Subtract line 6 from line 5 . . . . .	<input checked="" type="radio"/>	7			00
8 Multiply line 7 by 50% (.50). Do not enter more than \$25,000 . . . . .	<input checked="" type="radio"/>	8			00
9 Enter the smaller of line 4 or line 8 . . . . .	<input checked="" type="radio"/>	9		0	00

### Part III Total Losses Allowed

10 Add the income, if any, from line 1a and line 2a and enter the total. . . . .	<input checked="" type="radio"/>	10		0	00
11 Total losses allowed from all passive activities for 2023. Add line 9 and line 10. . . . . See the instructions on Page 2 to find out how to report the losses on your tax return.	<input checked="" type="radio"/>	11		0	00

REV 03/05/24 PRO

Name as Shown on Return <u>NIDHI DAGAR &amp; VIVEK SINGH</u>	Social Security No. <u>711-26-5078</u>
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**Line 1a – Wages, Salaries, Tips, Etc.**

	(B) Subtractions	(C) Additions
1 Excess reimbursements from Form 2106 included in wage income . . . . .		
2 Active duty military pay . . . . .		
3 HSA employer contributions . . . . .		2399
4 Paid Family Leave Insurance (PFL) benefits . . . . . I confirm that the PFL amount above is accurate <input type="checkbox"/>		
5 Excess moving reimbursements . . . . .		
 Total adjustments to wages, salaries, tips, etc. Enter here and on Schedule CA (540/540NR), line 1a . . . . .		2399

**Line 1h – Wages, Salaries, Tips, Etc.**

	(B) Subtractions	(C) Additions
1 Sick pay received under the Federal Insurance Contributions Act and Railroad Retirement Act . . . . .		
2 Income exempted by U.S. tax treaties (unless specifically exempt for state purposes also) . . . . .		
3 Exclusion for compensation from exercising a California Qualified Stock Option (CQSO). . . . .		
4 Ridesharing fringe benefit differences . . . . .		
5 Employer-provided adoption benefits income exclusions. . . . .		
6 Native American income (Form 3504) . . . . .		
7 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 _____		
8 Other (itemize): a _____ b _____ c _____ d _____		
 Total adjustments to wages, salaries, tips, etc. Enter here and on Schedule CA (540/540NR), line 1h . . . . .		

**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. . . . .		



**California Passive Activity Worksheet (See General Instructions for Step 1.)**

Use this worksheet to figure California income (loss) from passive activities **before** application of passive activity loss (PAL) rules.

(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)
B-104, MAHALAXMI APPT	SCH E	N/A	-18993	0	-18993

**California Adjustment Worksheets (See General Instructions for Step 4.)**

Use these worksheets to figure your California adjustments **after** application of the PAL rules.

(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	(e) California Adjustment Subtract the Total amount of column (d) from the Total amount of column (c) and enter the difference in column (e) below. Individuals should transfer this amount to Schedule CA (540 or 540NR) as follows:
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(a) Schedule C Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
				If the amount below is <b>positive</b> , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 3, column C.
				If the amount below is <b>negative</b> , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, (as a positive amount) line 3, column B.
Total .....		1(c)	1(d)*	1(e)

(a) Schedule E Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
				If the amount below is <b>positive</b> , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 5, column C.
				If the amount below is <b>negative</b> , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, (as a positive amount) line 5, column B.
Total .....		2(c)	2(d)**	2(e)

(a) Schedule F Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
				If the amount below is <b>positive</b> , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 6, column C.
				If the amount below is <b>negative</b> , 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)

\* 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.