175 DO NOT MAIL THIS FORM TO THE FTB TAXABLE YEAR **FORM California e-file Signature Authorization for Individuals** Your SSN or ITIN Your name RAJESH REDDY PALUGULLA 745-45-5040 Spouse's/RDP's name Spouse's/RDP's SSN or ITIN Part I Tax Return Information (whole dollars only) 95556 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. I further declare that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider, including my name, address, and social security number (SSN) or individual tax identification number (ITIN), and the amounts shown in Part I above agree with the information and amounts shown on the corresponding lines of my electronic income tax return. If applicable, I authorize an electronic funds withdrawal of the amount on line 2 and/or the estimated tax payments as shown on my return and on form FTB 8455, California e-file Payment Record for Individuals, or a comparable form. If applicable, I declare that direct deposit refund amount on line 3 agrees with the direct deposit authorization stated on my return. If I have filed a joint return, this is an irrevocable appointment of the other spouse/registered domestic partner (RDP) as an agent to authorize an electronic funds withdrawal or direct deposit. I authorize my ERO, transmitter, or intermediate service provider to transmit my complete return to the Franchise Tax Board (FTB). If the processing of my return or refund is delayed, I authorize the FTB to disclose to my ERO, intermediate service provider, and/or transmitter the reason(s) for the delay or the date when the refund was sent. If I am filing a balance due return, I understand that if the FTB does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I acknowledge that I have read and consent to the Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent. Taxpaver's PIN: check one box only ▼ | Authorize GLOBAL TAXES LLC ERO firm name Do not enter all zeros as my signature on my 2023 e-filed California individual income tax return. I will enter my PIN as my signature on my 2023 e-filed California individual income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below. _____ Date Your signature > ___ Spouse's/RDP's PIN: check one box only **ERO** firm name Do not enter all zeros as my signature on my 2023 e-filed California individual income tax return. I will enter my PIN as my signature on my 2023 e-filed California individual income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below. Spouse's/RDP's signature > ____ Practitioner PIN Method Returns Only -- continue below Part III Certification and Authentication — Practitioner PIN Method Only

confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and FTB Pub. 1345, 2023 Handbook for Authorized e-file Providers.

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. I

REV 02/02/24 PRO FTB 8879 2023

Do not enter all zeros

ERO's signature

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

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

TAXABLE YEAR

FORM

2023 California Resident Income Tax Return

540

API

ATTACH FEDERAL RETURN

745-45-5040 PALU

23

RAJESHREDDY PALUGULLA

3218 SHRUTE DR

LATHROP

CA 95330

08-04-1996

		Enter yo	ur county at time of filing (see instructions)
ĕ	\odot	SAN	TA CLARA
Principal Residence		If your	address above is the same as your principal/physical residence address at the time of filing, check this box 🗨 🔀
		If not,	nter below your principal/physical residence address at the time of filing.
		Street a	ddress (number and street) (If foreign address, see instructions.) Apt. no/ste. no.
	•		lacksquare
		City	State ZIP code
_	•		
		If you	California filing status is different from your federal filing status, check the box here
Principal Residenc	1	×	Single 4 Head of household (with qualifying person). See instructions.
	2		Married/RDP filing jointly (even if 5 Qualifying surviving spouse/RDP. Enter year spouse/RDP died.
Eilin			only one spouse/RDP had income). See instructions. See instructions.
	3		Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here.
	6	If sor	eone can claim you (or your spouse/RDP) as a dependent, check the box here. See instr
_	F F 0	r line 7	line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line.
SL	7		Whole dollars only nal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked
tio			or 5, enter 2 in the box. If you checked the box on line 6, see instructions. 7 1 X \$144 = • \$ 144
due	8		If you (or your spouse/RDP) are visually impaired, enter 1; are visually impaired, enter 2. See instructions
Exe	9	Senio	r: If you (or your spouse/RDP) are 65 or older, enter 1; are 65 or older, enter 2. See instructions
			REV 02/02/24 PRO

Υοι	ır na	me:	PAL	UGI	JLL.	A			Your SS	N or IT	IN:	745-	45-5	5040					
	10	Depende	ents:			lude yo ndent 1	ourself	or you	r spouse/		Depend	lent 2					Dependent 3		
		First N	ame	•												•			
us		Last N	ame	•												•			
Exemptions		SSN. S		•												•			
Exer		Depen relatio	dent's	•												•			
	Taka	to you											10		 < \$446	_			
																		14	14
	11	Exemp	tion a	amou	Int: A	a line	7 thro	ugn iine	e 10. Trans	ster this	amou	INT TO III	16 32 .		(9) 1'	1 \$ [
	12	State v Form(s	ages W-	fron 2, bo	ı youı x 16	federa	al 			12			8	37120	. 00				
	13	Enter f	edera	l adjı	ısted	gross i	income	e from f	ederal For	m 1040	or 10	40-SR,	line 1	1	• 1	13		95556	. 00
	14								r the amo						• 1	14			. 00
Taxable Income	15	Subtra	ct line	e 14 1	from I	ine 13.	If less	than z	ero, enter	the res	ult in p	arenthe	eses.			15		95556	. 00
	16	Califor	nia ad	ljustr	nents	– addi	tions.	Enter th	ne amount	from S	chedu	le CA (5	540),						00
	17								line 15 aı									95556	. 00
Tax	18	Enter t	(_											ິ)			• 00
		Finter the larger of Your California itemized deductions from Schedule CA (540), Part II, line 30; OR Your California standard deduction shown below for your filing status: • Single or Married/RDP filing separately																	
				• Ma	rried/l	RDP filir	ng joint	ly, Head	of househo	old, or Q	ualifyin	g surviv	ing spo	use/RDP. 3	\$10,726	J		5363	
	19	If Married/RDP filing separately or the box on line 6 is checked, STOP . See instructions. • 18 9 Subtract line 18 from line 17. This is your taxable income . If less than zero, enter -0															_00		
		If less	than :	zero,	enter	-0									• 1	9		90193	. 00
	0.4	T 01					×	Tax Ta	able		Tax F	Rate Scl	hedule						
	31	Tax. Ch	ieck t	ne bo	OX IT TI	om:	,	FTB 3	800		FTB	3803			• 3	31		5041	. 00
	32								line 11. If	-	deral A	GI is m	ore tha	an				144	. 00
Tax	33								ero, enter									4897	.00
												•		В 5870А.					.00
	34																	4897	
	35	Add lin	e 33	and I	ine 34	·									• 3	55 		109/	. 00
dits	40	Nonref	unda	ble C	hild a	nd Dep	enden	t Care E	Expenses (Credit. S	See ins	truction	18		• 4	10			. 00
Special Credits	43	Enter o	redit	nam	e					CO	de ● [and	amount	• 4	13			. 00
pecie	44	Enter o	redit	nam	e 🗀					CO	de ● []	amount.					. 00
U)										. 55					,		REV 02/02/24 PRO		

You	r nan	ne:	PALUGULLA	Your SSN or ITIN:	745-45-5040				
S	45	To cl	aim more than two credits, see instru	uctions. Attach Schedule	P (540)	45			. 00
Credit	46	Nonr	refundable Renter's Credit. See instru	ctions		46			. 00
Special Credits	47	Add	line 40 through line 46. These are yo	ur total credits		47			. 00
Sp	48	Subt	ract line 47 from line 35. If less than	zero, enter -0		48		4897	. 00
	64	Λltor	native Minimum Tay Attach Cahadul	D (E 40)		a 61			. 00
xes	61		native Minimum Tax. Attach Schedul	,					
Other Taxes	62		tal Health Services Tax. See instruction						- 00
ਰੋ	63	Othe	r taxes and credit recapture. See inst	ructions		● 63			. 00
	64	Add	line 48, line 61, line 62, and line 63.	This is your total tax		64		4897	. 00
	71	Calif	ornia income tax withheld. See instru	ctions		• 71		6164	. 00
	72	2023	B California estimated tax and other p	ayments. See instruction	ıs	72			. 00
	73	With	holding (Form 592-B and/or Form 59	3). See instructions		7 3			. 00
ents	74	Exce	ss SDI (or VPDI) withheld. See instru	ictions		74			. 00
Payments	75		ed Income Tax Credit (EITC). See ins						. 00
	76		ng Child Tax Credit (YCTC). See instru						. 00
			er Youth Tax Credit (FYTC). See instru						. 00
	77 78	Add	line 71 through line 77. These are yourstructions	ur total payments.				6164	. 00
Use Tax	91		Tax. Do not leave blank. See instruct e 91 is zero, check if: ● × No	ionsuse tax is owed.	● 91 You paid your use ta	x obligation	O _00		
ISR Penalty	92	See	u and your household had full-year h instructions. Medicare Part A or C co u did not check the box, see instructi	verage is qualifying heal		×]		
		Indiv	ridual Shared Responsibility (ISR) Pe	nalty. See instructions	• 92		. 00		
an _o	93	Payn	nents balance. If line 78 is more than	line 91, subtract line 91	from line 78	93		6164	. 00
Overpaid Tax/Tax Due	94 95	Payn	Tax balance. If line 91 is more than I nents after Individual Shared Respon ract line 92 from line 93	sibility Penalty. If line 93	is more than line 92,	9495		6164	. 00
erpaid T	96	Indiv	ridual Shared Responsibility Penalty E ract line 93 from line 92	Balance. If line 92 is mor	e than line 93,	96			. 00
δ	97	Over	paid tax. If line 95 is more than line 6	64, subtract line 64 from	line 95	97		1267	. 00
		RE\	/ 02/02/24 PRO						

Form 540 2023 **Side 3**

our nar	ne:	PALUGULLA	Your SSN or ITIN:	745-45-5040		I	
ള 98	Amo	unt of line 97 you want applied to yo	ur 2024 estimated tax		• 98	0	. 00
전 전 99	Over	unt of line 97 you want applied to yo paid tax available this year. Subtract due. If line 95 is less than line 64, sul	line 98 from line 97		• 99	1267	. 00
∑ 100	Tax o	due. If line 95 is less than line 64, sul	otract line 95 from line 64	1	100		. 00
		· · · · · · · · · · · · · · · · · · ·				Amount	
	Califo	ornia Seniors Special Fund. See instr	uctions		• 400		_ 00
	Alzhe	eimer's Disease and Related Dementi	a Voluntary Tax Contribut	tion Fund	• 401		<u>.</u> 00
	Rare	and Endangered Species Preservation	on Voluntary Tax Contribu	ition Program	• 403		_00
	Califo	ornia Breast Cancer Research Volunta	ary Tax Contribution Fund	d	• 405		. 00
	Califo	ornia Firefighters' Memorial Voluntar	y Tax Contribution Fund .		• 406		. 00
	Emei	rgency Food for Families Voluntary Ta	ax Contribution Fund		• 407		. 00
	Califo	ornia Peace Officer Memorial Founda	tion Voluntary Tax Contri	bution Fund	• 408		. 00
	Califo	ornia Sea Otter Voluntary Tax Contrib	ution Fund		• 410		_00
	Califo	ornia Cancer Research Voluntary Tax	Contribution Fund		• 413		_00
	Scho	ol Supplies for Homeless Children V	oluntary Tax Contribution	Fund	• 422		_ 00
3	State	Parks Protection Fund/Parks Pass F	urchase		• 423		_ 00
	Prote	ect Our Coast and Oceans Voluntary	Tax Contribution Fund		• 424		_ 00
	Keep	Arts in Schools Voluntary Tax Contr	bution Fund		• 425		_ 00
	Califo	ornia Senior Citizen Advocacy Volunt	ary Tax Contribution Fund	d	• 438		_ 00
	Nativ	re California Wildlife Rehabilitation Vo	oluntary Tax Contribution	Fund	• 439		. 00
	Rape	Kit Backlog Voluntary Tax Contribut	on Fund		• 440		. 00
	Suici	de Prevention Voluntary Tax Contribu	ution Fund		• 444		. 00
	Ment	al Health Crisis Prevention Voluntary	Tax Contribution Fund		• 445		. 00
110	Add	amounts in code 400 through code 4	45. This is your total cor	ntribution	• 110		. 00

	nar	ne: PALUGULLA Your SSN or ITIN: 745-45-5040							
Amount You Owe	111	AMOUNT YOU OWE. If you do not have an amount on line 99, add line 94, line 96, line 100, and line 110. See instructions. Do not send cash. Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001 • 111 Pay Online – Go to ftb.ca.gov/pay for more information.							
nterest and Penalties		Interest, late return penalties, and late payment penalties							
nteres Pena		Check the box: FTB 5805 attached FTB 5805F attached							
	114	Total amount due. See instructions. Enclose, but do not staple, any payment							
	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							
irect Deposit	Fill in the information to authorize direct deposit of your refund into one or two accounts. Do not attach a voided check of 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 Account number								
Refund and Direct Deposit		Routing number X Checking 081000032 Savings Account number 355011377257 116 Direct deposit amount 1267							
Ref		The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below: Type							
		Routing number Checking Savings Account number Account number 000							
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							

Sign your tax return on Side 6

Your name:

PALUGULLA

Your SSN or ITIN:

745-45-5040

IMPORTANT:	See the instructions to find out if you should attach a copy of	your complete federal to	ax return.		
Our privacy notice to locate FTB 113	can be found in annual tax booklets or online. Go to ftb.ca.gov/privacy I EN-SP, Franchise Tax Board Privacy Notice on Collection. To request tl	to learn about our privacy nis notice by mail, call 800.3	policy statement, or go to f 338.0505 and enter form co	t b.ca.gov de 948 v	I/forms and search for 1131 Then instructed.
Under penalties of true, correct, a	of perjury, I declare that I have examined this tax return, including ac nd complete.	companying schedules an	d statements, and to the l	est of m	y knowledge and belief, it
Your signature	Date	Spous	e's/RDP's signature (if a jo	nt tax ret	turn, both must sign)
	Your email address. Enter only one email address.			Prefe	erred phone number
Sign				6602	2383911
Here	Paid preparer's signature (declaration of preparer is based on a	Il information of which pr	eparer has any knowled	ge)	
	SYAM PRIYA RAM SAGAR GUPTA TA	ALLAM			
It is unlawful to forge a	Firm's name (or yours, if self-employed)				● PTIN
spouse's/ RDP's	GLOBAL TAXES LLC				P02082703
signature.	Firm's address				Firm's FEIN
Joint tax return?	245 ROONEY CT E BRUNSWICK NJ	08816			843171965
See instructions.	Do you want to allow another person to discuss this tax re-	turn with us? See instru	actions	Yes	× No
	Print Third Party Designee's Name			Telephon	e Number

2023 California Adjustments — Residents

CA (540)

lm	Important: Attach this schedule behind Form 540, Side 6 as a supporting California schedule.										
Na	me(s) as shown on tax return					SSN or ITIN					
R.	AJESH REDDY PALUGULLA					745455040					
Pa Se	art I Income Adjustment Schedule ction A – Income from federal Form 1040 or 1040-SR	A	Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions		C Additions See instructions					
1	a Total amount from federal Form(s) W-2, box 1. See instructions 1a	•	87120	•		•					
	b Household employee wages not reported on federal Form(s) W-2	•		•		•					
	c Tip income not reported on line 1a 1c	•		•		•					
	d Medicaid waiver payments not reported on federal Form(s) W-2. See instructions 1d	•		•		•					
	e Taxable dependent care benefits from federal Form 2441, line 26 1e	•		•		•					
	f Employer-provided adoption benefits from federal Form 8839, line 29	•		•		•					
	g Wages from federal Form 8919, line 61g	•		•		•					
	\boldsymbol{h} Other earned income. See instructions $\ldots\ldots\boldsymbol{1}\boldsymbol{h}$	•	0	•		•					
	i Nontaxable combat pay election. See instructions1i					•					
	z Add line 1a through line 1i1z	•	87120	•		•					
		•	154	•		•					
		•	51	•		•					
4	IRA distributions. See instructions. a 4b	•		•		•					
5	Pensions and annuities. See instructions. a • 5b	•		•		•					
6	Social security benefits. a • 6b	•		•							
_	Capital gain or (loss). See instructions	•	8231	•		•					
		(For	m 1040)								
1	Taxable refunds, credits, or offsets of state and local income taxes	•		•							
2	a Alimony received. See instructions 2a	•				•					
3	Business income or (loss). See instructions. \dots 3	•		•		•					
	Other gains or (losses)	•		•		•					
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc	•	0	•		•					
6	Farm income or (loss)	•		•		•					
7	Unemployment compensation	•		•							

tion B – Additional Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
Other income: a Federal net operating loss8a			•
b Gambling81	•	•	
c Cancellation of debt		•	•
d Foreign earned income exclusion from federal Form 2555	()		•
e Income from federal Form 8853 8e	•		•
f Income from federal Form 88898f	•	•	
g Alaska Permanent Fund dividends8g	•		
h Jury duty pay8h	•		
i Prizes and awards8i	•		
j Activity not engaged in for profit income 8j	•		
k Stock options8k	•		•
Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property 81	•		
m Olympic and Paralympic medals and USOC prize money	•		
n IRC Section 951(a) inclusion8n	•	•	
o IRC Section 951A(a) inclusion80	•	•	
p IRC Section 461(I) excess business loss adjustment 8p	•	•	•
q Taxable distributions from an ABLE account 8q			
r Scholarship and fellowship grants not reported on federal Form(s) W-28r	•		
s Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d8s	• ()		
t Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan 8t	•		
u Wages earned while incarcerated8u	•		
z Other income. List type and amount.			
● 8z	•	•	•

Section B – Additional Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
9 a Total other income. Add lines 8a through 8z 9a	•	•	•
b1 Disaster loss deduction from form FTB 3805V 9b	1	•	
b2 NOL deduction from form FTB 3805V 9b	2	•	
b3 NOL deduction from form FTB 3805Z, 3807, or 3809	3	•	
10 Total. Combine Section A, line 1z through line 7, and Section B, line 1 through line 7, and line 9a in column A and column C. Add Section A, line 1z through line 7, and Section B, line 1 through line 7, line 9a, and line 9b1 through line 9b3 in column B (as applicable). See instructions			•
Section C – Adjustments to Income rom federal Schedule 1 (Form 1040)			
1	•	•	
2 Certain business expenses of reservists, performing artists, and fee-basis government officials	•	•	•
3 Health savings account deduction	•	•	
4 Moving expenses. Attach form FTB 3913. See instructions	•		•
5 Deductible part of self-employment tax. See instructions		•	
6 Self-employed SEP, SIMPLE, and qualified plans16	•		
7 Self-employed health insurance deduction. See instructions	•	•	
18 Penalty on early withdrawal of savings	•		
9 a Alimony paid	a •		•
b Recipient's: SSN ●	_		
Last Name	_		
20 IRA deduction		•	•
21 Student loan interest deduction21	•		•
22 Reserved for future use			
23 Archer MSA deduction23			

Section C – Adjustments to Income Continued	A (t	ederal Amounts axable amounts from your deral tax return)	E	Subtractions See instructions		tions nstructions
24 Other adjustments: a Jury duty pay	•					
 b Deductible expenses related to income reported on line 8I from the rental of personal property engaged in for profit	•		•		•	
c Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	•		•			
d Reforestation amortization and expenses24d	•		•			
e Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 24e	•					
f Contributions to IRC Section 501(c)(18)(D) pension plans	•		•		•	
g Contributions by certain chaplains to IRC Section 403(b) plans	•		•		•	
h Attorney fees and court costs for actions involving certain unlawful discrimination claims 24h	•					
i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations 24i	•		•			
j Housing deduction from federal Form 2555 24 j	•					
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041)24k	•					
z Other adjustments. List type and amount.						
●24z	•		•		•	
Total other adjustments. Add line 24a through line 24z	•		•		•	
6 Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions	•		•		•	
7 Total. Subtract line 26 from line 10 in columns A, B, and C. See instructions	•	95556	•		•	

	eck the box if you did NOT itemize for federal but will iter	nize	for Ca	alifornia				
			A	Federal Amounts (from federal Schedule A (Form 1040))		B Subtractions See instructions	C Additions See instructions	
M	edical and Dental Expenses See instructions.							
1	Medical and dental expenses ●	1						
2	Enter amount from federal Form 1040 or 1040-SR, line 11 ● 95556	2						
3	Multiply line 2 by 7.5% (0.075) ● 7167							
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter 0		•				•	
	xes You Paid a State and local income tax or general sales taxes.	.5a	•	6953	•	6953		
	b State and local real estate taxes	. 5 b	•					
	c State and local personal property taxes	.5c	•					
	d Add line 5a through line 5c	.5d	•	6953				
	e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B. Enter the difference from line 5d and line 5e, column A in line 5e, column C		•	6953	•	6953	•	C
6	Other taxes. List type	6	•		•		•	
7	Add line 5e and line 6	.7	•	6953	•	6953	•	С
	erest You Paid a Home mortgage interest and points reported to you on federal Form 1098	.8a	•				•	
	b Home mortgage interest not reported to you on federal Form 1098	.8b	•				•	
	c Points not reported to you on federal Form 1098.	.8c	•				•	
	d Reserved for future use	.8d						
	e Add line 8a through line 8c	.8e	•		•		•	
9	Investment interest	.9	•		•		•	
10	Add line 8e and line 9	10	•		•			

Part	Adjustments to Federal Itemized Deductions Continued	A	Federal Amounts (from federal Schedule A (Form 1040))		Subtractions See instructions		C Additions See instructions
	to Charity						
11 G	ifts by cash or check	•		•		•	
12 0	ther than by cash or check12	•		•		•	
13 C	arryover from prior year13	•		•		•	
14 A	dd line 11 through line 13	•		•		•	
15 C	alty and Theft Losses asualty or theft loss(es) (other than net qualified disaster passes). Attach federal Form 4684. See instructions 15	•		•		•	
Other	Itemized Deductions						
16 0	ther—from list in federal instructions	•		•		•	
17 A	dd lines 4, 7, 10, 14, 15, and 16 in olumns A, B, and C	•	6953	•	6953	•	0
18 T	otal. Combine line 17 column A less column B plus co	lumn	C			18_	0
Job E	xpenses and Certain Miscellaneous Deductions						
	Inreimbursed employee expenses: job travel, union due ttach federal Form 2106 if required. See instructions .			⁾ 19		-	
	ax preparation fees			20			
21 0	ther expenses: investment, safe deposit ox, etc. List type						
b	ox, etc. List type			21	0		
22 A	dd line 19 through line 21		•	22	0		
23 E 0	nter amount from federal Form 1040 r 1040-SR, line 11		95556				
24 N	fultiply line 23 by 2% (0.02). If less than zero, enter 0.			24	1911		
25 S	ubtract line 24 from line 22. If line 24 is more than line	22,	enter O			25 _	0
26 T	otal Itemized Deductions. Add line 18 and line 25					26 _	0
27 0	ther adjustments. See instructions. Specify.					27 _	
28 C	ombine line 26 and line 27					28 _	0
N	s your federal AGI (Form 540, line 13) more than the Single or married/RDP filing separately Head of household Married/RDP filing jointly or qualifying surviving s Transfer the amount on line 28 to line 29.	 spous	e/RDP.	. \$237,0 . \$355,5 . \$474,0	35 58 75		
Υ	es. Complete the Itemized Deductions Worksheet in the	e ins	tructions for Schedule CA	(540), li	ne 29	29 _	0
30 E	nter the larger of the amount on line 29 or your stand	lard (deduction shown below:				
	Single or married/RDP filing separately. See instru Married/RDP filing jointly, head of household, or qu				26		
T	ransfer the amount on line 30 to Form 540, line 18					30 _	5363
					REV 02/02/24 PRO		

TAXABLE YEAR

2023 Passive Activity Loss Limitations

3801

	ach to Form 540, Form 540NR, Form 541, or Form 100S.			100	NI 17141	FEIN or CA'	
	e(s) as shown on tax return JESH REDDY PALUGULLA	SSN, ITIN, FEIN, or CA corporation no 745455040					
	rt I 2023 Passive Activity Loss See the instructions for Part IV and Part VI for federal Form 8582, Pass Be sure to use California amounts.	sive A	ctivity Loss Limitations				
Ren	tal Real Estate Activities with Active Participation						
1a	Activities with net income from Part IV, column (a)	1a		00	-		
1b	Activities with net loss from Part IV, column (b)	1b	()	00	-		
1c	Prior year unallowed losses from Part IV, column (c)	1c	()	00			
1d	Combine line 1a, line 1b, and line 1c			•	1d		00
AII (Other Passive Activities						
2a	Activities with net income from Part V, column (a)	2a	0	00			
	Activities with net loss from Part V, column (b)	2b	(-10662)	00	-		
	Prior year unallowed losses from Part V, column (c)	2c	()	00		10550	00
	Combine line 2a, line 2b, and line 2c	•	2d	-10662	00		
J	line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10.			•	3	-10662	00
Pa	Special Allowance for Rental Real Estate Activities with Activ Enter all numbers in Part II as positive amounts. See instructions.	e Par	ticipation				
4	Enter the smaller of losses from line 1d or line 3			•	4		00
5 6	Enter \$150,000. If married/RDP filing a separate tax return, see instructions. Enter federal modified adjusted gross income, but not less than zero. See instructions.	5		00	-		
	If line 6 is greater than or equal to line 5, skip line 7 and line 8, enter -0-on line 9, and then go to line 10. Otherwise, go to line 7	6		00	_		
7	Subtract line 6 from line 5	7		00			
8	Multiply line 7 by 50% (.50). Do not enter more than \$25,000			•	8		00
9	Enter the smaller of line 4 or line 8			•	9	0	00
Pa	rt III Total Losses Allowed					1	
10	Add the income, if any, from line 1a and line 2a and enter the total			•	10	0	00
11	Total losses allowed from all passive activities for 2023. Add line 9 and line See the instructions on Page 2 to find out how to report the losses on your tax REV 02/02/24 PRO			•	11	0	00

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)
RAMALAYAM STREET	SCH E	N/A	-10662	0	-10662

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	Enter the California net income (loss) from the	(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:			
(a) Schedule C Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment			

		If the amount below is positive , 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 negative , transfer the amoun to Sch. CA (540), Part I or Sch. CA (540NR), Part II Section B, (as a positive amount) line 3, column B.	
2)	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 positive , 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 negative , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II,	
Total		2(c)	2(d)**	Section B, (as a positive amount) line 5, column B. 2(e)	

(a) Schedule F Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
				If the amount below is positive , 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 negative , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, (as a positive amount) line 6, column B.
Total		3(c)	3(d)***	3(e)

^{*} 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.

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^{**} 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.