

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 (Your SSN or ITIN, Spouse's/RDP's SSN or ITIN). Values: GUNEET SINGH, 837-08-8973.

Part I Tax Return Information (whole dollars only)

Table with 2 columns: Line number and Amount. Line 1: 102306, Line 2: (blank), Line 3: 1968.

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

[X] I authorize GLOBAL TAXES LLC to enter my PIN 8 8 9 7 3 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.

Your signature: Guneet Singh, Date: 04/05/2024

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

[] I authorize to enter my PIN 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.

Spouse's/RDP's signature: , Date:

Practitioner PIN Method Returns Only -- continue below

Part III Certification and Authentication — Practitioner PIN Method Only

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

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

Table with 11 cells containing digits: 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

837-08-8973 SING
GUNEET SINGH

23

34751 SANDBURG CT
UNION CITY CA 94587

07-14-1991

Enter your county at time of filing (see instructions)

SANTA CLARA

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. 6

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

Exemptions

7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions. 7 X \$144 = \$ 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 \$

12 State wages from your federal Form(s) W-2, box 16 ● 12 .00

13 Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11 ● 13 .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 27, column B. ● 14 .00

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15 .00

16 California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 27, column C. ● 16 .00

17 California adjusted gross income. Combine line 15 and line 16 ● 17 .00

18 Enter 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. \$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, **STOP**. See instructions. . . ● 18 .00

19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- ● 19 .00

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

● FTB 3800 ● FTB 3803 ● 31 .00

32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$237,035, see instructions. ● 32 .00

33 Subtract line 32 from line 31. If less than zero, enter -0- ● 33 .00

34 Tax. See instructions. Check the box if from: ● Schedule G-1 ● FTB 5870A . . ● 34 .00

35 Add line 33 and line 34. ● 35 .00

40 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. ● 40 .00

43 Enter credit name code ● and amount. . . ● 43 .00

44 Enter credit name code ● and amount. . . ● 44 .00

REV 03/05/24 PRO

Your name: Your SSN or ITIN:

Special Credits	45	To claim more than two credits, see instructions. Attach Schedule P (540)	<input type="radio"/>	45	<input type="text"/>	<input type="text" value=".00"/>
	46	Nonrefundable Renter's Credit. See instructions	<input type="radio"/>	46	<input type="text"/>	<input type="text" value=".00"/>
	47	Add line 40 through line 46. These are your total credits	<input checked="" type="radio"/>	47	<input type="text"/>	<input type="text" value=".00"/>
	48	Subtract line 47 from line 35. If less than zero, enter -0-	<input checked="" type="radio"/>	48	<input type="text" value="5521"/>	<input type="text" value=".00"/>

Other Taxes	61	Alternative Minimum Tax. Attach Schedule P (540)	<input type="radio"/>	61	<input type="text"/>	<input type="text" value=".00"/>
	62	Mental Health Services Tax. See instructions	<input type="radio"/>	62	<input type="text"/>	<input type="text" value=".00"/>
	63	Other taxes and credit recapture. See instructions	<input type="radio"/>	63	<input type="text"/>	<input type="text" value=".00"/>
	64	Add line 48, line 61, line 62, and line 63. This is your total tax.	<input type="radio"/>	64	<input type="text" value="5521"/>	<input type="text" value=".00"/>

Payments	71	California income tax withheld. See instructions	<input type="radio"/>	71	<input type="text" value="7489"/>	<input type="text" value=".00"/>
	72	2023 California estimated tax and other payments. See instructions	<input type="radio"/>	72	<input type="text"/>	<input type="text" value=".00"/>
	73	Withholding (Form 592-B and/or Form 593). See instructions	<input type="radio"/>	73	<input type="text"/>	<input type="text" value=".00"/>
	74	Excess SDI (or VPD) withheld. See instructions	<input type="radio"/>	74	<input type="text"/>	<input type="text" value=".00"/>
	75	Earned Income Tax Credit (EITC). See instructions	<input type="radio"/>	75	<input type="text"/>	<input type="text" value=".00"/>
	76	Young Child Tax Credit (YCTC). See instructions	<input type="radio"/>	76	<input type="text"/>	<input type="text" value=".00"/>
	77	Foster Youth Tax Credit (FYTC). See instructions	<input type="radio"/>	77	<input type="text"/>	<input type="text" value=".00"/>
	78	Add line 71 through line 77. These are your total payments. See instructions	<input checked="" type="radio"/>	78	<input type="text" value="7489"/>	<input type="text" value=".00"/>

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

ISR Penalty	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.					
	92	Individual Shared Responsibility (ISR) Penalty. See instructions	<input type="radio"/>	92	<input type="text"/>	<input type="text" value=".00"/>

Overpaid Tax/Tax Due	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="7489"/>	<input type="text" value=".00"/>
	94	Use Tax balance. If line 91 is more than line 78, subtract line 78 from line 91	<input checked="" type="radio"/>	94	<input type="text"/>	<input type="text" value=".00"/>
	95	Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92, subtract line 92 from line 93.	<input checked="" type="radio"/>	95	<input type="text" value="7489"/>	<input type="text" value=".00"/>
	96	Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93, subtract line 93 from line 92.	<input checked="" type="radio"/>	96	<input type="text"/>	<input type="text" value=".00"/>
	97	Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95.	<input checked="" type="radio"/>	97	<input type="text" value="1968"/>	<input type="text" value=".00"/>

Your name: SINGH

Your SSN or ITIN: 837-08-8973

Overpaid Tax/Tax Due	98 Amount of line 97 you want applied to your 2024 estimated tax ● 98	0	.00
	99 Overpaid tax available this year. Subtract line 98 from line 97 ● 99	1968	.00
	100 Tax due. If line 95 is less than line 64, subtract line 95 from line 64 ● 100		.00

Contributions		Code	Amount	
	California Seniors Special Fund. See instructions ●	400		.00
	Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund ●	401		.00
	Rare and Endangered Species Preservation Voluntary Tax Contribution Program ●	403		.00
	California Breast Cancer Research Voluntary Tax Contribution Fund ●	405		.00
	California Firefighters' Memorial Voluntary Tax Contribution Fund ●	406		.00
	Emergency Food for Families Voluntary Tax Contribution Fund ●	407		.00
	California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund ●	408		.00
	California Sea Otter Voluntary Tax Contribution Fund ●	410		.00
	California Cancer Research Voluntary Tax Contribution Fund ●	413		.00
	School Supplies for Homeless Children Voluntary Tax Contribution Fund ●	422		.00
	State Parks Protection Fund/Parks Pass Purchase ●	423		.00
	Protect Our Coast and Oceans Voluntary Tax Contribution Fund ●	424		.00
	Keep Arts in Schools Voluntary Tax Contribution Fund ●	425		.00
	California Senior Citizen Advocacy Voluntary Tax Contribution Fund ●	438		.00
	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund ●	439		.00
	Rape Kit Backlog Voluntary Tax Contribution Fund ●	440		.00
	Suicide Prevention Voluntary Tax Contribution Fund ●	444		.00
	Mental Health Crisis Prevention Voluntary Tax Contribution Fund ●	445		.00
	110 Add amounts in code 400 through code 445. This is your total contribution ● 110			.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 Checking ● Account number ● 116 Direct deposit amount .00
 Savings
The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:
● Type
● Routing number Checking ● Account number ● 117 Direct deposit amount .00
 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

Sign your tax return on Side 6

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 to learn about our privacy policy statement, or go to ftb.ca.gov/forms and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature: Date: Spouse's/RDP's signature (if a joint tax return, both must sign):

Sign Here

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

Joint tax return? See instructions.

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

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

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

Firm's address Firm's FEIN

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

Print Third Party Designee's Name Telephone Number

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

GUNEET SINGH

837088973

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

1 a Total amount from federal Form(s) W-2, box 1. See instructions 1a	<input checked="" type="radio"/>	86870	<input checked="" type="radio"/>	<input checked="" type="radio"/>	900
b Household employee wages not reported on federal Form(s) W-2 1b	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	
c Tip income not reported on line 1a 1c	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	
d Medicaid waiver payments not reported on federal Form(s) W-2. See instructions 1d	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	
e Taxable dependent care benefits from federal Form 2441, line 26 1e	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	
f Employer-provided adoption benefits from federal Form 8839, line 29 1f	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	
g Wages from federal Form 8919, line 6. 1g	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	
h Other earned income. See instructions 1h	<input checked="" type="radio"/>	0	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
i Nontaxable combat pay election. See instructions. 1i				<input checked="" type="radio"/>	
z Add line 1a through line 1i. 1z	<input checked="" type="radio"/>	86870	<input checked="" type="radio"/>	<input checked="" type="radio"/>	900
2 Taxable interest. a <input checked="" type="radio"/> 118 2b <input checked="" type="radio"/>	<input checked="" type="radio"/>	797	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
3 Ordinary dividends. See instructions. a <input checked="" type="radio"/> 688 3b <input checked="" type="radio"/>	<input checked="" type="radio"/>	905	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
4 IRA distributions. See instructions. a <input checked="" type="radio"/> 4b <input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	
5 Pensions and annuities. See instructions. a <input checked="" type="radio"/> 5b <input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	
6 Social security benefits. a <input checked="" type="radio"/> 6b <input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	
7 Capital gain or (loss). See instructions 7	<input checked="" type="radio"/>	12834	<input checked="" type="radio"/>	<input checked="" type="radio"/>	

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

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

REV 03/05/24 PRO

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

REV 03/05/24 PRO

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	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
b1 Disaster loss deduction from form FTB 3805V. 9b1		<input type="radio"/>	
b2 NOL deduction from form FTB 3805V 9b2		<input type="radio"/>	
b3 NOL deduction from form FTB 3805Z, 3807, or 3809 9b3		<input type="radio"/>	
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. 10	<input type="radio"/> 101406	<input type="radio"/>	<input type="radio"/> 900

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

11 Educator expenses 11	<input type="radio"/>	<input type="radio"/>	
12 Certain business expenses of reservists, performing artists, and fee-basis government officials. 12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13 Health savings account deduction 13	<input type="radio"/>	<input type="radio"/>	
14 Moving expenses. Attach form FTB 3913. See instructions 14	<input type="radio"/>		<input type="radio"/>
15 Deductible part of self-employment tax. See instructions. 15	<input type="radio"/>	<input type="radio"/>	
16 Self-employed SEP, SIMPLE, and qualified plans. 16	<input type="radio"/>		
17 Self-employed health insurance deduction. See instructions. 17	<input type="radio"/>	<input type="radio"/>	
18 Penalty on early withdrawal of savings 18	<input type="radio"/>		
19 a Alimony paid. 19a	<input type="radio"/>		<input type="radio"/>
b Recipient's: SSN <input type="radio"/> _____			
Last Name <input type="radio"/> _____			
20 IRA deduction 20	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
21 Student loan interest deduction 21	<input type="radio"/>		<input type="radio"/>
22 Reserved for future use. 22			
23 Archer MSA deduction. 23	<input type="radio"/>		

REV 03/05/24 PRO

Section C – Adjustments to Income Continued		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
24	Other adjustments:			
a	Jury duty pay 24a	<input checked="" type="radio"/>		
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit. 24b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m 24c	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
d	Reforestation amortization and expenses. 24d	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
e	Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 24e	<input checked="" type="radio"/>		
f	Contributions to IRC Section 501(c)(18)(D) pension plans 24f	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
g	Contributions by certain chaplains to IRC Section 403(b) plans 24g	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims. 24h	<input checked="" type="radio"/>		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations. 24i	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
j	Housing deduction from federal Form 2555 24j	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
k	Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) 24k	<input checked="" type="radio"/>		
z	Other adjustments. List type and amount. <input checked="" type="radio"/> _____ 24z	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
25	Total other adjustments. Add line 24a through line 24z 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
26	Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions 26	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
27	Total. Subtract line 26 from line 10 in columns A, B, and C. See instructions 27	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
		101406		900

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

	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Medical and Dental Expenses See instructions.			
1 Medical and dental expenses <input checked="" type="radio"/> _____ 1			
2 Enter amount from federal Form 1040 or 1040-SR, line 11.. <input checked="" type="radio"/> 101406 2			
3 Multiply line 2 by 7.5% (0.075) <input checked="" type="radio"/> 7605 3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 4 <input checked="" type="radio"/>			<input checked="" type="radio"/>
Taxes You Paid			
5 a State and local income tax or general sales taxes. .5a <input checked="" type="radio"/> 8304 <input checked="" type="radio"/> 8304	8304	8304	
b State and local real estate taxes5b <input checked="" type="radio"/>			
c State and local personal property taxes5c <input checked="" type="radio"/>			
d Add line 5a through line 5c.5d <input checked="" type="radio"/> 8304	8304		
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 C5e <input checked="" type="radio"/> 8304 <input checked="" type="radio"/> 8304 <input checked="" type="radio"/> 0	8304	8304	0
6 Other taxes. List type <input checked="" type="radio"/> _____ 6 <input checked="" type="radio"/>			<input checked="" type="radio"/>
7 Add line 5e and line 6. 7 <input checked="" type="radio"/> 8304 <input checked="" type="radio"/> 8304 <input checked="" type="radio"/> 0	8304	8304	0
Interest You Paid			
8 a Home mortgage interest and points reported to you on federal Form 10988a <input checked="" type="radio"/>			<input checked="" type="radio"/>
b Home mortgage interest not reported to you on federal Form 10988b <input checked="" type="radio"/>			<input checked="" type="radio"/>
c Points not reported to you on federal Form 1098. .8c <input checked="" type="radio"/>			<input checked="" type="radio"/>
d Reserved for future use8d			
e Add line 8a through line 8c.8e <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
9 Investment interest. 9 <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
10 Add line 8e and line 9. 10 <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>

REV 03/05/24 PRO

Part II Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Gifts to Charity			
11 Gifts by cash or check. 11	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
12 Other than by cash or check. 12	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
13 Carryover from prior year. 13	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
14 Add line 11 through line 13 14	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
Casualty and Theft Losses			
15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions . . 15	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
Other Itemized Deductions			
16 Other—from list in federal instructions. 16	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C. 17	<input checked="" type="radio"/> 8304	<input checked="" type="radio"/> 8304	<input checked="" type="radio"/> 0

18 Total. Combine line 17 column A less column B plus column C **18** 0

Job Expenses and Certain Miscellaneous Deductions

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

20 Tax preparation fees **20** _____

21 Other expenses: investment, safe deposit box, etc. List type. _____ **21** 0

22 Add line 19 through line 21 **22** 0

23 Enter amount from federal Form 1040 or 1040-SR, line 11 101406

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0. **24** 2028

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

26 Total Itemized Deductions. Add line 18 and line 25 **26** 0

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

28 Combine line 26 and line 27. **28** 0

29 Is your federal AGI (Form 540, line 13) more than the 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** 0

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** 5363

2023 Passive Activity Loss Limitations

3801

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

Name(s) as shown on tax return GUNEET SINGH	SSN, ITIN, FEIN, or CA corporation no. 837088973
------------------------------------------------	-----------------------------------------------------

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

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

All Other Passive Activities

<input checked="" type="radio"/> 2a Activities with net income from Part V, column (a)	2a	0	00		
<input checked="" type="radio"/> 2b Activities with net loss from Part V, column (b)	2b	(-13211)	00		
<input checked="" type="radio"/> 2c Prior year unallowed losses from Part V, column (c)	2c	()	00		
<input checked="" type="radio"/> 2d Combine line 2a, line 2b, and line 2c	2d			-13211	00
<input checked="" type="radio"/> 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.	3			-13211	00

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

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

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

Part III Total Losses Allowed

<input checked="" type="radio"/> 10 Add the income, if any, from line 1a and line 2a and enter the total.	10		0	00
<input checked="" type="radio"/> 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.	11		0	00

REV 03/05/24 PRO

Name as Shown on Return
 GUNEET SINGH

Social Security No.
 837-08-8973

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		900
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		900

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

IRA's	(B) Subtractions	(C) Additions
1 Other (itemize):		
a _____		
b _____		
c _____		
d _____		
 Total adjustments to IRA distributions. Enter here and on Schedule CA (540/540NR), line 4		
Pensions and Annuities	(B) Subtractions	(C) Additions
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)
M-247, GURU	SCH E	N/A	-13211	0	-13211

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:
---------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

(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 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 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, 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 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.
 ** 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.