

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

Personal information section including names (TUSHAR GANDHI, RAJVEE MODI), social security numbers (630 97 3658, 172 04 5459), and home address (4041 SALT POINT WAY, RANCHO CORDOVA, CA 95742).

Filing Status section with checkboxes for Single, Married filing jointly (checked), Married filing separately, Head of household (HOH), and Qualifying surviving spouse (QSS).

Digital Assets section with a checkbox for 'No' indicating no digital assets were received or disposed of during 2023.

Standard Deduction section with checkboxes for 'You as a dependent', 'Your spouse as a dependent', and 'Spouse itemizes on a separate return'.

Age/Blindness section with checkboxes for 'Were born before January 2, 1959' and 'Are blind' for both taxpayer and spouse.

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

Table for Income with rows 1a through 1z, including Total amount from Form(s) W-2, household employee wages, tip income, and other earned income.

Table for Tax-Exempt Interest, Dividends, and IRA distributions with sub-rows 2a through 6a.

Table for Taxable Income with rows 7 through 15, including Capital gain or loss, total income, adjusted gross income, and taxable income.

Attach Sch. B if required.

Standard Deduction for— Single or Married filing separately, \$13,850; Married filing jointly or Qualifying surviving spouse, \$27,700; Head of household, \$20,800.

Tax and Credits table with rows 16-24. Includes Tax (see instructions), Amount from Schedule 2, Child tax credit, Amount from Schedule 3, Other taxes, and total tax.

Payments table with rows 25-33. Includes Federal income tax withheld (25a-25d), 2023 estimated tax payments (26), Earned income credit (27), Additional child tax credit (28), American opportunity credit (29), Reserved for future use (30), Amount from Schedule 3, line 15 (31), total other payments and refundable credits (32), and total payments (33).

Refund table with rows 34-36. Includes amount overpaid (34), routing number and account number (35a, 35b, 35d), and amount applied to 2024 estimated tax (36).

Amount You Owe table with rows 37-38. Includes amount you owe (37) and estimated tax penalty (38).

Third Party Designee section with instructions and checkboxes for Yes/No, and fields for name, phone, and PIN.

Sign Here section with declaration of preparer, signature lines for taxpayer and spouse, and occupation fields (SOFTWARE ENGINEER, STUDENT).

Paid Preparer Use Only section with fields for preparer's name, signature, date, PTIN, firm's name, address, phone, and EIN.

**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 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

TUSHAR GANDHI & RAJVEE MODI

Your social security number

630-97-3658

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.					
	1 Medical and dental expenses (see instructions)	1				
	2 Enter amount from Form 1040 or 1040-SR, line 11	2				
	3 Multiply line 2 by 7.5% (0.075)	3				
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-				4		
Taxes You Paid	5 State and local taxes.					
	a 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"/>	5a	9,056.			
	b State and local real estate taxes (see instructions)	5b	11,761.			
	c State and local personal property taxes	5c				
	d Add lines 5a through 5c	5d	20,817.			
	e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	10,000.			
	6 Other taxes. List type and amount: _____	6				
7 Add lines 5e and 6				7	10,000.	
Interest You Paid	8 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"/>					
	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	34,173.			
	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 _____	8b				
	c Points not reported to you on Form 1098. See instructions for special rules	8c				
	d Reserved for future use	8d				
	e Add lines 8a through 8c	8e	34,173.			
9 Investment interest. Attach Form 4952 if required. See instructions	9					
10 Add lines 8e and 9				10	34,173.	
Gifts to Charity	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11				
	12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	12				
	13 Carryover from prior year	13				
	14 Add lines 11 through 13				14	
Casualty and Theft Losses	15 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				15	
Other Itemized Deductions	16 Other—from list in instructions. List type and amount: _____				16	
Total Itemized Deductions	17 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				17	44,173.
	18 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 for instructions and the latest information.

Attachment
Sequence No. **12**

Name(s) shown on return

TUSHAR GANDHI & RAJVEE MODI

Your social security number

630-97-3658

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)
1a 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 .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	15,272.	15,372.		-100.
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). 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				7 -100.

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)
8a 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 .				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked	5,075.	5,746.	31.	-640.
9 Totals for all transactions reported on Form(s) 8949 with Box E checked	970.	1,106.		-136.
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 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				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on the back				15 -776.

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	-876.
	<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 		
17	Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19	If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20	Are lines 18 and 19 both zero or blank and you are not filing Form 4952? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } 	21	(876.)
	Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? <input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. <input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Sales and Other Dispositions of Capital Assets

Department of the Treasury
Internal Revenue Service

File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Go to www.irs.gov/Form8949 for instructions and the latest information.

Name(s) shown on return TUSHAR GANDHI & RAJVEE MODI	Social security number or taxpayer identification number 630-97-3658
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Before you check Box A, B, or C 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 I Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-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 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-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.

- (A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (B)** Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (C)** Short-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 Note 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). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	E*TRADE SECURITIES LLC	01/01/23	12/31/23	14,451.	14,783.			-332.
	MORGAN STANLEY CAPITAL MANAGEMENT, LLC	01/01/23	12/31/23	821.	589.			232.
2 Totals.	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked).			15,272.	15,372.			-100.

Note: If you checked Box A 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.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side
 TUSHAR GANDHI & RAJVEE MODI

Social security number or taxpayer identification number
 630-97-3658

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 Note 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). See the separate instructions.		(h) Gain or (loss) 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	970.	1,106.			-136.
2 Totals.	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) . . .			970.	1,106.			-136.

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.

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 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.
630-97-3658

TUSHAR GANDHI

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I HSA Contributions and Deduction. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2023. See instructions	<input type="checkbox"/> Self-only <input checked="" type="checkbox"/> Family
2	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. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2 0.
3	If you were under age 55 at the end of 2023 and, on the first day of every month during 2023, you were, or were considered, an eligible individual with the same coverage, enter \$3,850 (\$7,750 for family coverage). All others , see the instructions for the amount to enter	3 7,750.
4	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	4 0.
5	Subtract line 4 from line 3. If zero or less, enter -0-	5 7,750.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2023, see the instructions for the amount to enter	6 7,750.
7	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	7
8	Add lines 6 and 7	8 7,750.
9	Employer contributions made to your HSAs for 2023	9 2,400.
10	Qualified HSA funding distributions	10
11	Add lines 9 and 10	11 2,400.
12	Subtract line 11 from line 8. If zero or less, enter -0-	12 5,350.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	13 0.

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2023 from all HSAs (see instructions)	14a 2,755.
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	14b
c	Subtract line 14b from line 14a	14c 2,755.
15	Qualified medical expenses paid using HSA distributions (see instructions)	15 2,755.
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16 0.
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here <input type="checkbox"/>	
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b

Part III Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule	18
19	Qualified HSA funding distribution	19
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f	20
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d	21

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 TUSHAR GANDHI, RAJVEE MODI, 630-97-3658, and 172-04-5459.

Part I Tax Return Information (whole dollars only)

Table with 2 columns: Line number and Amount. Line 1: 148020, Line 2: (blank), Line 3: 5819.

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

- I authorize GLOBAL TAXES LLC to enter my PIN 73658 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.

Your signature Date

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

- I authorize GLOBAL TAXES LLC to enter my PIN 45459 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.

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 03/13/2024

2023 California Resident Income Tax Return

540

APE

ATTACH FEDERAL RETURN

630-97-3658 GAND 172-04-5459
TUSHAR GANDHI
RAJVEE MODI

23

4041 SALT POINT WAY
RANCHO CORDOVA CA 95742

09-08-1994 03-23-2000

Principal Residence

Enter your county at time of filing (see instructions)

SACRAMENTO

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 \$

12	State wages from your federal Form(s) W-2, box 16 ● 12	<input type="text" value="148171"/>	<input type="text" value="00"/>
13	Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11 ● 13	<input type="text" value="145620"/>	<input type="text" value="00"/>
14	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"/>
15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15	<input type="text" value="145620"/>	<input type="text" value="00"/>
16	California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 27, column C. ● 16	<input type="text" value="2400"/>	<input type="text" value="00"/>
17	California adjusted gross income. Combine line 15 and line 16 ● 17	<input type="text" value="148020"/>	<input type="text" value="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	<input type="text" value="45934"/>	<input type="text" value="00"/>
19	Subtract line 18 from line 17. This is your taxable income . If less than zero, enter -0- ● 19	<input type="text" value="102086"/>	<input type="text" value="00"/>

31	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="3371"/>	<input type="text" value="00"/>
32	Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$237,035, see instructions. ● 32	<input type="text" value="288"/>	<input type="text" value="00"/>
33	Subtract line 32 from line 31. If less than zero, enter -0- ● 33	<input type="text" value="3083"/>	<input type="text" value="00"/>
34	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"/>
35	Add line 33 and line 34. ● 35	<input type="text" value="3083"/>	<input type="text" value="00"/>

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

Special Credits	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="3083"/> .00

Other Taxes	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="3083"/> .00

Payments	71 California income tax withheld. See instructions <input type="radio"/> 71 <input type="text" value="8902"/> .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="8902"/> .00

Use Tax	91 Use Tax. 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.

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. Individual Shared Responsibility (ISR) Penalty. See instructions <input type="radio"/> 92 <input type="text"/> .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="8902"/> .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"/> .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="8902"/> .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="5819"/> .00

Your name: Your SSN or ITIN:

Overpaid Tax/Tax Due	98 Amount of line 97 you want applied to your 2024 estimated tax ● 98 <input type="text" value="0"/> .00
	99 Overpaid tax available this year. Subtract line 98 from line 97 ● 99 <input type="text" value="5819"/> .00
	100 Tax due. If line 95 is less than line 64, subtract line 95 from line 64 ● 100 <input type="text"/> .00

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

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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

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):

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

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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 TUSHAR GANDHI & RAJVEE MODI	SSN or ITIN 630973658
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Part I Income Adjustment Schedule	A Federal Amounts <small>(taxable amounts from your federal tax return)</small>	B Subtractions <small>See instructions</small>	C Additions <small>See instructions</small>
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Section A – Income from federal Form 1040 or 1040-SR

1 a Total amount from federal Form(s) W-2, box 1. See instructions 1a	145771		2400
b Household employee wages not reported on federal Form(s) W-2 1b			
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 1f			
g Wages from federal Form 8919, line 6. 1g			
h Other earned income. See instructions 1h	0		
i Nontaxable combat pay election. See instructions. 1i			
z Add line 1a through line 1i. 1z	145771		2400
2 Taxable interest. a <input checked="" type="radio"/>	134		
3 Ordinary dividends. See instructions. a <input checked="" type="radio"/> 591 3b	591		
4 IRA distributions. See instructions. a <input checked="" type="radio"/>			
5 Pensions and annuities. See instructions. a <input checked="" type="radio"/>			
6 Social security benefits. a <input checked="" type="radio"/>			
7 Capital gain or (loss). See instructions 7	-876		

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

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

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 ABLÉ 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"/>

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Section B – Additional Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
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"/> 145620	<input type="radio"/>	<input type="radio"/> 2400

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"/>		

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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 type="radio"/>		
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit. 24b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m 24c	<input type="radio"/>	<input type="radio"/>	
d	Reforestation amortization and expenses. 24d	<input type="radio"/>	<input type="radio"/>	
e	Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 24e	<input type="radio"/>		
f	Contributions to IRC Section 501(c)(18)(D) pension plans 24f	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
g	Contributions by certain chaplains to IRC Section 403(b) plans 24g	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims 24h	<input 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 type="radio"/>	<input type="radio"/>	
j	Housing deduction from federal Form 2555 24j	<input type="radio"/>	<input type="radio"/>	
k	Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) 24k	<input type="radio"/>		
z	Other adjustments. List type and amount. <input type="radio"/> _____ 24z	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
25	Total other adjustments. Add line 24a through line 24z 25	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
26	Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions 26	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
27	Total. Subtract line 26 from line 10 in columns A, B, and C. See instructions 27	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
		145620		2400

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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"/> 145620 2			
3 Multiply line 2 by 7.5% (0.075) <input checked="" type="radio"/> 10922 3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 <input checked="" type="radio"/> 4			<input checked="" type="radio"/> 0
Taxes You Paid			
5 a State and local income tax or general sales taxes. .5a <input checked="" type="radio"/> 9056 <input checked="" type="radio"/> 9056			
b State and local real estate taxes5b <input checked="" type="radio"/> 11761			
c State and local personal property taxes5c <input checked="" type="radio"/>			
d Add line 5a through line 5c.5d <input checked="" type="radio"/> 20817			
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"/> 10000 <input checked="" type="radio"/> 9056 <input checked="" type="radio"/> 10817			
6 Other taxes. List type <input checked="" type="radio"/> _____ 6			
7 Add line 5e and line 6. 7 <input checked="" type="radio"/> 10000 <input checked="" type="radio"/> 9056 <input checked="" type="radio"/> 10817			
Interest You Paid			
8 a Home mortgage interest and points reported to you on federal Form 10988a <input checked="" type="radio"/> 34173			<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"/> 34173 <input checked="" type="radio"/>			<input checked="" type="radio"/>
9 Investment interest. 9 <input checked="" type="radio"/>			<input checked="" type="radio"/>
10 Add line 8e and line 9. 10 <input checked="" type="radio"/> 34173 <input checked="" type="radio"/>			<input checked="" type="radio"/>

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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"/> 44173	<input checked="" type="radio"/> 9056	<input checked="" type="radio"/> 10817
18 Total. Combine line 17 column A less column B plus column C	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 45934
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	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
20 Tax preparation fees	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
21 Other expenses: investment, safe deposit box, etc. List type.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 0
22 Add line 19 through line 21	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 0
23 Enter amount from federal Form 1040 or 1040-SR, line 11	<input checked="" type="radio"/> 145620	<input checked="" type="radio"/>	<input checked="" type="radio"/>
24 Multiply line 23 by 2% (0.02). If less than zero, enter 0.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 2912
25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 0
26 Total Itemized Deductions. Add line 18 and line 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 45934
27 Other adjustments. See instructions. Specify.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
28 Combine line 26 and line 27.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 45934
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.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 45934
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.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 45934

Name as Shown on Return
 TUSHAR GANDHI & RAJVEE MODI

Social Security No.
 630-97-3658

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		2400
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		2400

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.		