E1040 Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return



| For the year Jan | ı. 1–Dec | c. 31, 2023, or other tax year beginning | , 2023, ending , 20 | | | | | | See separate instructions. | | |
|------------------------------|----------|---|---------------------|----------------------------|----------------|-----------------------|----------------|---------------------|--|----------------|----------------------------------|
| Your first name | and mi | iddle initial | Last na | ame | | | | | Your so | cial securit | y number |
| OJAS | | | GOVA | ARDHAN | | | | | 773 | 88 2 | 088 |
| If joint return, s | pouse's | s first name and middle initial | Last na | ame | | | | | | | curity number |
| | | | | | | | | | | | |
| Home address | (numbe | er and street). If you have a P.O. box, see | instructi | ions. | | | Apt. no. | | Preside | ntial Election | on Campaign |
| 350 RIVE | EROAI | KS PKWY | | | | | 1242 | | | here if you, | • |
| City, town, or p | ost offi | ce. If you have a foreign address, also co | mplete s | spaces below. | State | е | ZIP code | | | | tly, want \$3 |
| SAN JOSE | 2 | | | | CA | | 95134 | | to go to this fund. Checking a box below will not change | | |
| Foreign country | / name | | | Foreign province/state/o | county | / | Foreign postal | code | your tax | x or refund. | _ |
| | | | | | | | | | | You | Spouse |
| Filing Status | ; X | Single | | | [| Head of he | ousehold (HC | DH) | | | |
| Check only | | Married filing jointly (even if only or | ne had | income) | | | | | | | |
| one box. | | Married filing separately (MFS) | | | [| Qualifying | surviving spe | ouse (0 | QSS) | | |
| | If y | ou checked the MFS box, enter the | name | of your spouse. If you | u che | cked the HOH | or QSS box | , enter | the ch | ild's name | if the |
| | qu | alifying person is a child but not you | ır depei | ndent: | | | | | | | |
| Digital | At ar | ny time during 2023, did you: (a) rece | eive (as | a reward, award, or i | pavm | ent for prope | rty or service | s): or (| b) sell. | | |
| Assets | | lange, or otherwise dispose of a digi | | | | | - | | | ☐ Yes | ⊠ No |
| Standard | | eone can claim: You as a de | | | | | , , | | <u>, </u> | | |
| Deduction | | Spouse itemizes on a separate return | | • | | | | | | | |
| A /DI' l | | | | | | | | | 1050 | | ·1 |
| | • | Were born before January 2, 19 | 959 [| Are blind Spo → | ouse: | was bor | n before Jan | | | ls bli | |
| Dependents | | | | (2) Social security number | / | (3) Relationsh to you | ip · · | tne bo I tax cre | - | | instructions): her dependents |
| If more | (1) F | irst name Last name | | Humber | | to you | Office | | - uit | Credit for oth | |
| than four dependents, | | | | | | | | | | | ┽── |
| see instructions | s | | | | | | | \vdash | | L | ┽── |
| and check here | ı — | | | | | | | \vdash | | L | ┽── |
| - | 10 | Total amount from Form(s) W 2 h | ov 1 (oc | o instructions) | | | | | 10 | | <u> </u> |
| Income | 1a h | Total amount from Form(s) W-2, be | ` | , | | | | | 1a 1b | | 70,340. |
| Attach Form(s) | b | | | | | | | | | | |
| W-2 here. Also attach Forms | c d | · · · · · · · · · · · · · · · · · · · | | | | | | | | | |
| W-2G and | e | | | | | | | | | | |
| 1099-R if tax was withheld. | f | Employer-provided adoption bene | | • | | | | | 1e | | |
| If you did not | g | Wages from Form 8919, line 6. | | | | | | | 19 | | |
| get a Form | h | Other earned income (see instructi | | | | | | | 1h | | 0. |
| W-2, see instructions. | i | Nontaxable combat pay election (s | , | | | 1i | | | | | |
| | z | A alal linea a dia dhana | | | | | | | 1z | | 56,340. |
| Attach Sch. B | | 1 | 2a | | b Ta | xable interest | · · · | | 2b | | |
| if required. | 3a | | 3a | = 0 | | dinary divider | | | 3b | | 52. |
| | 4a | IRA distributions | 4a | | | xable amount | | | 4b | , | |
| Standard Deduction for— | 5a | Pensions and annuities | 5a | | b Ta | xable amount | t | | 5b | , | |
| Single or | 6a | Social security benefits | 6a | | | xable amoun | | | 6b | , | |
| Married filing separately, | С | If you elect to use the lump-sum el | lection | method, check here (| (see ii | nstructions) | | . 🗆 | | | |
| \$13,850 | 7 | Capital gain or (loss). Attach Scheo | dule D i | f required. If not requ | uired, | check here | | . 🗆 | 7 | | |
| Married filing jointly or | 8 | Additional income from Schedule | | | | | | | 8 | - | -9,714. |
| Qualifying surviving spouse, | 9 | Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, | and 8. | This is your total inc | come | | | | 9 | | 46 , 678. |
| \$27,700 | 10 | Adjustments to income from Scheen | dule 1, | line 26 | | | | | 10 | 1 | |
| Head of household, | 11 | Subtract line 10 from line 9. This is | your a | djusted gross incon | me | | | | 11 | | 16,678. |
| \$20,800 If you checked r | 12 | Standard deduction or itemized | deduct | tions (from Schedule | A) | | | | 12 | : 1 | 13,850. |
| any box under | 13 | Qualified business income deducti | on fron | n Form 8995 or Form | 1 8995 | 5-A | | | 13 | , | 0. |
| Standard Deduction, | 14 | Add lines 12 and 13 | | | | | | | 14 | , 1 | L3 , 850. |
| see instructions. | 15 | Subtract line 14 from line 11. If zer | o or les | s, enter -0 This is y | our t a | axable incom | e | | 15 | 5 3 | 32,828. |

| Form 1040 (2023 | 3) | | | | | | | Page 2 | | |
|---|---------|--|--------------------------|-------------------|-------------------|------------------------|---------------------|--|--|--|
| Tax and | 16 | Tax (see instructions). Check | if any from Form | (s): 1 881 | 4 2 🗌 4972 | 3 🗌 | 16 | 3,713. | | |
| Credits | 17 | Amount from Schedule 2, lir | | | | | 17 | | | |
| | 18 | Add lines 16 and 17 | | | | | 18 | 3,713. | | |
| | 19 | Child tax credit or credit for | other dependent | ts from Sched | ule 8812 | | 19 | | | |
| | 20 | Amount from Schedule 3, lir | ne 8 | | | | 20 | | | |
| | 21 | Add lines 19 and 20 | | | | | 21 | | | |
| | 22 | Subtract line 21 from line 18 | I. If zero or less, | enter -0 | | | 22 | 3,713. | | |
| | 23 | Other taxes, including self-e | mployment tax, | from Schedule | e 2, line 21 | | 23 | | | |
| | 24 | Add lines 22 and 23. This is | your total tax | | | | 24 | | | |
| Payments | 25 | Federal income tax withheld | | | | | | | | |
| , | а | Form(s) W-2 | | | | 25a 8 | ,516. | | | |
| | b | Form(s) 1099 | | | | 25b | | | | |
| | С | Other forms (see instruction | s) | | | 25c | | | | |
| | d | Add lines 25a through 25c | | | | | 250 | 8,516. | | |
| If you have a | 26 | 2023 estimated tax paymen | ts and amount a | pplied from 20 |)22 return | | 26 | | | |
| qualifying child, | 27 | Earned income credit (EIC) | | | No | 27 | | | | |
| attach Sch. EIC. | 28 | Additional child tax credit from | m Schedule 8812 | · | | 28 | | | | |
| | 29 | American opportunity credit | from Form 8863 | 3, line 8 | | 29 | | | | |
| | 30 | Reserved for future use . | | | | 30 | | | | |
| | 31 | Amount from Schedule 3, lir | ne 15 | | | 31 | | | | |
| | 32 | Add lines 27, 28, 29, and 31 | | | | undable credits | 32 | | | |
| | 33 | Add lines 25d, 26, and 32. T | | | | | 33 | 8,516. | | |
| Refund | 34 | If line 33 is more than line 24 | 4, subtract line 2 | 4 from line 33. | This is the amou | nt you overpaid | 34 | 4,803. | | |
| | 35a | Amount of line 34 you want | refunded to you | ی. If Form 8888 | is attached, che | ck here | . 🗌 35a | 4,803. | | |
| Direct deposit? | b | Routing number 0 5 2 | | | | _ | Savings | | | |
| See instructions. | d | Account number 4 4 6 | 0 3 5 0 | 9 9 0 9 | 9 3 " | | | | | |
| | 36 | Amount of line 34 you want | applied to your | 2024 estimate | ed tax | 36 | | | | |
| Amount | 37 | Subtract line 33 from line 24 | . This is the amo | ount you owe. | | | | | | |
| You Owe | | For details on how to pay, g | | | | | 37 | | | |
| | 38 | Estimated tax penalty (see in | nstructions) . | | | 38 | | | | |
| Third Party Designee | | you want to allow another | • | | rn with the IRS? | | omplete below | . X No | | |
| Designee | | signee's | | Phone | | | onal identification | | | |
| | nai | | | no. | | | er (PIN) | | | |
| Sign | | der penalties of perjury, I declare t ief, they are true, correct, and com | | | | | | | | |
| Here | Vo | ur signature | | Date | Your occupation | | l If the IRS s | ent vou an Identity | | |
| | 10 | ur signature | | Date | Tour occupation | | | PIN, enter it here | | |
| Joint return? | | | | | SERVICE, EN | NERGY MANAGE | R (see inst.) | | | |
| See instructions. Keep a copy for your records. | Sp | ouse's signature. If a joint return, I | both must sign. | Date | Spouse's occupat | ion | | ent your spouse an otection PIN, enter it here | | |
| | Ph | one no. (202) 413-831 | 7 | Email address | OJASGOVARDH | AN9@GMAIL.CO | M | | | |
| | | eparer's name | Preparer's signat | 1 | | Date | PTIN | Check if: | | |
| Paid | SYA | M PRIYA RAM SAGAR GUPTA | SYAM PRIY | A RAM SAC | GAR GUPTA | 03/22/2024 | P02082703 | Self-employed | | |
| Preparer | | m's name GLOBAL TA | | (678) 965-9522 | | | | | | |
| Use Only | | | Y CT E BRU | NSWICK N | J 08816 | | Firm's EIN | | | |
| Go to www.irs.go | ov/Forn | n1040 for instructions and the late | | | BAA | REV 03/07/24 PRO | <u> </u> | Form 1040 (2023) | | |

SCHEDULE 1 (Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

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

Attach to Form 1040, 1040-SR, or 1040-NR. Go to www.irs.gov/Form1040 for instructions and the latest information.

Attachment Sequence No. **01** Your social security number

| OJAS | GOVARDHAN | 773-8 | 8-20 |)88 |
|------|---|------------|------|---------|
| Par | t I Additional Income | | _ | |
| 1 | Taxable refunds, credits, or offsets of state and local income taxes | | 1 | |
| | Alimony received | | 2a | |
| b | Date of original divorce or separation agreement (see instructions): | | | |
| 3 | Business income or (loss). Attach Schedule C | | 3 | |
| 4 | Other gains or (losses). Attach Form 4797 | | 4 | |
| 5 | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Sch | | 5 | -9,723. |
| 6 | Farm income or (loss). Attach Schedule F | | 6 | |
| 7 | Unemployment compensation | | 7 | |
| 8 | Other income: | | | |
| | Net operating loss |) | | |
| | Gambling | | | |
| | Cancellation of debt | | | |
| | Foreign earned income exclusion from Form 2555 |) | | |
| е | Income from Form 8853 | | | |
| f | Income from Form 8889 | | | |
| • | Alaska Permanent Fund dividends 8g | | | |
| h | Jury duty pay | | | |
| i | Prizes and awards | | | |
| j | Activity not engaged in for profit income | | | |
| | Stock options | | | |
| ı | 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 | | | |
| m | Olympic and Paralympic medals and USOC prize money (see | | | |
| | instructions) | | | |
| | Section 951(a) inclusion (see instructions) | | | |
| | Section 951A(a) inclusion (see instructions) | | | |
| | Section 461(I) excess business loss adjustment | | | |
| | Taxable distributions from an ABLE account (see instructions) 8q | | | |
| | Scholarship and fellowship grants not reported on Form W-2 8r | | | |
| S | Nontaxable amount of Medicaid waiver payments included on Form | , | | |
| | 1040, line 1a or 1d |) | | |
| t | Pension or annuity from a nonqualifed deferred compensation plan or | | | |
| | a nongovernmental section 457 plan | | | |
| | Wages earned while incarcerated 8u | | | |
| Z | Other income. List type and amount: | | | |
| • | Substitute Payment from 1099-Misc 9. 8z | 9. | | ^ |
| | Total other income. Add lines 8a through 8z | | 9 | 9. |
| 10 | Combine lines 1 through 7 and 9. This is your additional income . Enter here a | na on Form | I | |

.

1040, 1040-SR, or 1040-NR, line 8 . .

10

Page **2** Schedule 1 (Form 1040) 2023

| Par | Adjustments to Income | | | | |
|----------|---|----------|-------------|--------|------------------------|
| 11 | Educator expenses | | | 11 | |
| 12 | Certain business expenses of reservists, performing artists, and fee | e-basis | government | | |
| | officials. Attach Form 2106 | | | 12 | |
| 13 | Health savings account deduction. Attach Form 8889 | | | 13 | |
| 14 | Moving expenses for members of the Armed Forces. Attach Form 3903 | | | 14 | |
| 15 | Deductible part of self-employment tax. Attach Schedule SE | | | 15 | |
| 16 | Self-employed SEP, SIMPLE, and qualified plans | | | 16 | |
| 17 | Self-employed health insurance deduction | | | 17 | |
| 18 | Penalty on early withdrawal of savings | | | 18 | |
| 19a | Alimony paid | | | 19a | |
| b | Recipient's SSN | | | | |
| С | Date of original divorce or separation agreement (see instructions): | | | | |
| 20 | IRA deduction | | | 20 | |
| 21 | Student loan interest deduction | | | 21 | |
| 22 | Reserved for future use | | | 22 | |
| 23 | Archer MSA deduction | | | 23 | |
| 24 | Other adjustments: | | | | |
| а | Jury duty pay (see instructions) | 24a | | | |
| b | Deductible expenses related to income reported on line 8l from the | | | | |
| | rental of personal property engaged in for profit | 24b | | | |
| С | Nontaxable amount of the value of Olympic and Paralympic medals | | | | |
| | and USOC prize money reported on line 8m | 24c | | | |
| d | Reforestation amortization and expenses | 24d | | _ | |
| е | Repayment of supplemental unemployment benefits under the Trade | | | | |
| | Act of 1974 | 24e | | _ | |
| f | Contributions to section 501(c)(18)(D) pension plans | 24f | | - | |
| g | Contributions by certain chaplains to section 403(b) plans | 24g | | - | |
| h | Attorney fees and court costs for actions involving certain unlawful | | | | |
| | discrimination claims (see instructions) | 24h | | - | |
| i | Attorney fees and court costs you paid in connection with an award | | | | |
| | from the IRS for information you provided that helped the IRS detect tax law violations | 04: | | | |
| | | 24i | | - | |
| j | Housing deduction from Form 2555 | 24j | | - | |
| k | Excess deductions of section 67(e) expenses from Schedule K-1 (Form | 041- | | | |
| _ | 1041) | 24k | | | |
| Z | Other adjustments. List type and amount: | 24z | | | |
| 25 | | | | 25 | |
| 25 26 | Total other adjustments. Add lines 24a through 24z | | | 25 | _ |
| 20 | Add lines 11 through 23 and 25. These are your adjustments to income Form 1040, 1040-SR, or 1040-NR, line 10 | . ⊏nter | nere and on | 26 | |
| | | | | | le 1 (Form 1040) 2023 |
| | BAA | KEV 03/0 | 07/24 PRO | JUNEUU | ie i (Fulli 1040) 2023 |

SCHEDULE E (Form 1040)

Supplemental Income and Loss

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

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

Department of the Treasury Internal Revenue Service Name(s) shown on return

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

OMB No. 1545-0074

Attachment Sequence No. 13 Your social security number

| OJAS | GOVARDHAN | | | | | | | 773-8 | 8-2088 | |
|------------|---|---|------------------|---------------------|---------------------|----------|----------------------------|---------------------|-------------|----------|
| Part | Note: If you a | r Loss From Rental Real Estate and are in the business of renting personal propert or loss from Form 4835 on page 2, line 40. | d Roy ty, use | yalties Schedule | C. See | instruc | tions. If you | are an indi | vidual, rep | ort farm |
| | Did you make any p | payments in 2023 that would require you | | | | | | | | s 🛛 No |
| B I | f "Yes," did you or | will you file required Form(s) 1099? . | | | | | | | . 🗌 Ye | s 🗌 No |
| 1a | | s of each property (street, city, state, ZIP | | | | | | | | |
| Α | 2,SEC 27, PF | RADHIKARAN NIGDI, PUNE MAHA | RASE | HTRA IN | 1 4110 |)44 | | | | |
| В | , , | , | | | | | | | | |
| С | | | | | | | | | | |
| 1b | Type of Property (from list below) | above, report the number of fair r | rental | and | Fair Rental Days | | | Person Da | QΊV | |
| Α | 3 | personal use days. Check the QJ if you meet the requirements to fi | JV box | only | Α | | 365 | | 0 | |
| В | | qualified joint venture. See instruc | ctions | a 5. | В | | | | | |
| С | | 4 | | | С | | | | | |
| 1 | of Property: Single Family Resident Multi-Family Resident | | tal | 5 Land 6 Roya | | | Self-Rental Other (desc | | | |
| | | | | | | | Propert | ies: | | |
| Incom | | | | | A | 0.1 | В | | | С |
| 3 | | | 3 | | / / | 01. | | | | |
| 4 Evnor | | d | 4 | | | | | | | |
| Exper 5 | | | 5 | | | | | | | |
| 6 | | see instructions) | 6 | | | | | | | |
| 7 | | intenance | | 1,4 | 24 | | | | | |
| 8 | | | | Τ, τ. | 27. | | | | | |
| 9 | | | 8 | | | | | | | |
| 10 | | professional fees | 10 | | | | | | | |
| 11 | | 8 | 11 | | 2,0 | 10 | | | | |
| 12 | | t paid to banks, etc. (see instructions) | 12 | | 2,0 | 10. | | | | |
| 13 | | | 13 | | | | | | | |
| 14 | | | 14 | | 2,5 | 65. | | | | |
| 15 | • | | 15 | | 2,4 | | | | | |
| 16 | | | 16 | | • | | | | | |
| 17 | Utilities | | 17 | | 2,0 | 10. | | | | |
| 18 | | ense or depletion | 18 | | | | | | | |
| 19 | | | 19 | | | | | | | |
| 20 | Total expenses. A | Add lines 5 through 19 | 20 | | 10,4 | 24. | | | | |
| 21 | result is a (loss), s | rom line 3 (rents) and/or 4 (royalties). If see instructions to find out if you must | 21 | | -9, 7: | 23. | | | | |
| 22 | | real estate loss after limitation, if any, ee instructions) | 22 | (| 9 , 72 | 3.)(| |) | (| |
| 23a | Total of all amoun | nts reported on line 3 for all rental proper | rties | | | 23a | | 701. | | |
| b | Total of all amoun | nts reported on line 4 for all royalty prope | erties | | | 23b | | | | |
| С | Total of all amoun | nts reported on line 12 for all properties | | | | 23c | | | | |
| d | Total of all amoun | nts reported on line 18 for all properties | | | . [| 23d | | | | |
| е | | nts reported on line 20 for all properties | | | | 23e | 10 | ,424. | | |
| 24 | • | sitive amounts shown on line 21. Do not | | - | | | | . 24 | | |
| 25 | Losses. Add royalt | Ity losses from line 21 and rental real estate | e losse | es from lin | e 22. Er | nter tot | al losses he | re 25 | (| 9,723. |
| 26 | | estate and royalty income or (loss). | | | | | | | | |
| | | II, and IV, and line 40 on page 2 do not a 1040), line 5. Otherwise, include this an | | | | | | on . 26 | | -9,723. |

Form **8889**

Department of the Treasury

Internal Revenue Service

Health Savings Accounts (HSAs)

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

Go to www.irs.gov/Form8889 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. 52

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

OJAS GOVARDHAN

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions. 773-88-2088

| Befo | re you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if | f requ | ired. |
|------|--|---------|-----------------|
| Part | HSA Contributions and Deduction. See the instructions before completing this part. If y and both you and your spouse each have separate HSAs, complete a separate Part I for | | |
| 1 | Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2023. See instructions | X Se | lf-only |
| 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 | 3,850. |
| 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 | 3,850. |
| 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 | 3,850. |
| 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 | 0. |
| 8 | Add lines 6 and 7 | 8 | 3,850. |
| 9 | Employer contributions made to your HSAs for 2023 | | • |
| 10 | Qualified HSA funding distributions | | |
| 11 | Add lines 9 and 10 | 11 | 300. |
| 12 | Subtract line 11 from line 8. If zero or less, enter -0 | 12 | 3 , 550. |
| 13 | HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 | 13 | 0. |
| | Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions. | | |
| Part | HSA Distributions. If you are filing jointly and both you and your spouse each have separate Part II for each spouse. | arate I | HSAs, complete |
| 14a | Total distributions you received in 2023 from all HSAs (see instructions) | 14a | |
| 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 | |
| С | Subtract line 14b from line 14a | 14c | |
| 15 | Qualified medical expenses paid using HSA distributions (see instructions) | 15 | |
| 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 | | |
| 17a | | 16 | |
| 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 | Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instruction completing this part. If you are filing jointly and both you and your spouse each have septomplete a separate Part III for each spouse. | ions b | |
| 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 | |

BAA

Form **8995**

Department of the Treasury

Internal Revenue Service

Qualified Business Income Deduction Simplified Computation

Attach to your tax return.

Go to www.irs.gov/Form8995 for instructions and the latest information.

OMB No. 1545-2294

2023

Attachment Sequence No. **55**

| Name(s) shown on return | Your taxpayer identification number |
|-------------------------|-------------------------------------|
| OJAS GOVARDHAN | 773-88-2088 |
| | |

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$182,100 (\$364,200 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

| 1 | (a) Trade, business, or aggregation name | (b) Taxpayer identification number | (c) Qualified business income or (loss) | | |
|-----|--|------------------------------------|---|--------|--|
| | | | | | |
| i | | | | | |
| | | | | | |
| ii | | | | | |
| iii | | | | | |
| | | | | | |
| iv | | | | | |
| | | | | | |
| V | | | | | |
| 2 | Total qualified business income or (loss). Combine lines 1i through 1v, | | | | |
| _ | column (c) | 2 | - | | |
| 3 | Qualified business net (loss) carryforward from the prior year | 3 (| - | | |
| 4 | Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0- | 4 | | | |
| 5 | Qualified business income component. Multiply line 4 by 20% (0.20) | | 5 | | |
| 6 | Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions) | 6 2. | | | |
| 7 | Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year | 7 (| | | |
| 8 | Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0- | 8 2. | | | |
| 9 | REIT and PTP component. Multiply line 8 by 20% (0.20) | | 9 | 0. | |
| 10 | Qualified business income deduction before the income limitation. Add lines 5 and | | 10 | 0. | |
| 11 | Taxable income before qualified business income deduction (see instructions) | 11 32,828. | | | |
| 12 | Enter your net capital gain, if any, increased by any qualified dividends | | | | |
| 40 | (see instructions) | 12 50. 13 32.778. | - | | |
| 13 | Subtract line 12 from line 11. If zero or less, enter -0 | | 14 | 6,556. | |
| 14 | Income limitation. Multiply line 13 by 20% (0.20) | | 14 | 0,000. | |
| 15 | the applicable line of your return (see instructions) | | 15 | 0. | |
| 16 | Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than | | 16 (| 0. | |
| 17 | Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 at | | | | |
| '' | zero, enter -0 | | 17 (| 0. | |
| | | | | | |

175 DO NOT MAIL THIS FORM TO THE FTB TAXABLE YEAR **FORM California e-file Signature Authorization for Individuals** Your SSN or ITIN Your name OJAS GOVARDHAN 773-88-2088 Spouse's/RDP's name Spouse's/RDP's SSN or ITIN Part I Tax Return Information (whole dollars only) Part II Taxpayer Declaration and Signature Authorization (Be sure you obtain and keep a copy of your return.) Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2023, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider, including my name, address, and social security number (SSN) or individual tax identification number (ITIN), and the amounts shown in Part I above agree with the information and amounts shown on the corresponding lines of my electronic income tax return. If applicable, I authorize an electronic funds withdrawal of the amount on line 2 and/or the estimated tax payments as shown on my return and on form FTB 8455, California e-file Payment Record for Individuals, or a comparable form. If applicable, I declare that direct deposit refund amount on line 3 agrees with the direct deposit authorization stated on my return. If I have filed a joint return, this is an irrevocable appointment of the other spouse/registered domestic partner (RDP) as an agent to authorize an electronic funds withdrawal or direct deposit. I authorize my ERO, transmitter, or intermediate service provider to transmit my complete return to the Franchise Tax Board (FTB). If the processing of my return or refund is delayed, I authorize the FTB to disclose to my ERO, intermediate service provider, and/or transmitter the reason(s) for the delay or the date when the refund was sent. If I am filling a balance due return, I understand that if the FTB does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I acknowledge that I have read and consent to the Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent. Taxpayer's PIN: check one box only ▼ Lauthorize GLOBAL TAXES LLC ERO firm name Do not enter all zeros as my signature on my 2023 e-filed California individual income tax return. 🔲 I will enter my PIN as my signature on my 2023 e-filed California individual income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below. Your signature > ___ Spouse's/RDP's PIN: check one box only ERO firm name Do not enter all zeros as my signature on my 2023 e-filed California individual income tax return. I will enter my PIN as my signature on my 2023 e-filed California individual income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below. Spouse's/RDP's signature

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

Practitioner PIN Method Returns Only -- continue below

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

Part III Certification and Authentication — Practitioner PIN Method Only

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

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

TAXABLE YEAR

FORM

California Resident Income Tax Return 2023

540

ATTACH FEDERAL RETURN

773-88-2088 GOVA OJAS

GOVARDHAN

23

350 RIVEROAKS PKWY

APT 1242

SAN JOSE

CA 95134

09-09-1996

| | | Enter your county at time of filing (see instructions) |
|---------------------|------------|---|
| ĕ | \odot | SANTA CLARA |
| enc | | If your address above is the same as your principal/physical residence address at the time of filing, check this box • × |
| sid | | If not, enter below your principal/physical residence address at the time of filing. |
| A. | | Street address (number and street) (If foreign address, see instructions.) Apt. no/ste. no. |
| ipa | • | |
| Principal Residence | | |
| <u>п</u> | • | City State ZIP code |
| | | |
| | | If your California filing status is different from your federal filing status, check the box here |
| tus | 1 | X Single 4 Head of household (with qualifying person). See instructions. |
| Filing Status | 2 | Married/RDP filing jointly (even if 5 Qualifying surviving spouse/RDP Enter year spouse/RDP died |
| ng | 2 | Married/RDP filing jointly (even if 5 Qualifying surviving spouse/RDP. Enter year spouse/RDP died. only one spouse/RDP had income). |
| Ē | | See instructions. See instructions. |
| | • | Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here. |
| | 3 | Married/NDP ming separately. Enter spouse s/NDP's 55N of 111N above and full marrie here. |
| | 6 | If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See instr |
| _ | F o | r line 7, line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line. |
| ક | 7 | Personal: If you checked box 1, 3, or 4 above, enter 1 in the box, If you checked |
| tio | | box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions. 7 1 X \$144 = • \$ 144 |
| Exemptions | 8 | Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions |
| Exe | 9 | Senior: If you (or your spouse/RDP) are 65 or older, enter 1; |
| | 3 | if both are 65 or older, enter 2. See instructions |
| | | REV 03/05/24 PRO |

175

| Υοι | ır nar | ne: | GOV | ARI | HAN | | | You | ır SSN | or ITIN: | 773- | 88-208 | 88 | | | | | |
|-----------------|--------|---|---|--------|--------------------|----------|---------|---------------------------------|----------------|--------------|------------|----------|--------|----------------|--------------|-------------|-------|-------------|
| | 10 I | Depend | dents: | | ot inclu Depend | • | self or | your sp | ouse/RD | | ndent 2 | | | | Donandant S | 9 | | |
| | | First | Name | • | Deheiin | ent i | | | | • Dehe | ilueill 2 | | | | Dependent 3 | . | | |
| S | | Last | Name | • | | | | | | • | | | | | | | | |
| ption | | SSN. | | | | | | | | | | | | | | | | |
| Exemptions | | Depe | ndent's | • | | | | | | • | | | | | | | | |
| | | to yo | u . | | | | | | | | | | | | | | | |
| | Tota | · | | | | | | | | | | | | 446 = (| | | | |
| | 11 | Exem | ption a | amou | nt: Add | line 7 1 | through | line 10. | Transfe | r this amo | ount to li | ne 32 | | • 1 | 1 \$ | | 14 | 4 |
| | 12 | State | wages | from | your f | ederal | | | • 1 | 2 | | 56 | 640 | 00 | | | | |
| | 13 | | | | | | | | | | 040 CD | line 11 | | | | | 16678 | _ 00 |
| | 14 | Califo | rnia ad | ljustn | nents – | subtra | ctions. | Enter the | e amoun | t from Sc | hedule C | A (540), | | | | | | |
| | 15 | Subtr | California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 27, column B | | | | | | | | | | | | | | | |
| come | 16 | | See instructions | | | | | | | | | | | | | | | |
| axable Income | | | | , | | | | | | | | | | | | | | 00 |
| Taxa | 17 | | (| • | • | | | | | | | | | ` | | | 16978 | . 00 |
| | 18 | 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 | | | | | | | | | | | | | | | | |
| | | | | | - | | | | | | | | | | | | | |
| | 40 | • 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 Subtract line 18 from line 17. This is your taxable income . If less than zero, enter -0 • 19 | | | | | | | | | | | | | 5363 | _ 00 | | |
| | 19 | | | | | | | | | | | | | 4 | 11615 | . 00 | | |
| | | | | | | | × | ov Tabla | | | Data Ca | hadula | | | | | | |
| | 31 | Tax. 0 | Check t | he bo | x if fro | m: L | | ax Table | _ | | Rate Sc | | | | | | 1119 | |
| | 32 | Exem | ption c | redit | s. Enter | the am | | TB 3800 om line [:] | • 11. If yo | ur federal | | ore than | (| ● 31 | | | | _ 00 |
| Тах | | \$237, | 035, s | ee ins | structio | ns | | | | | | | (| 32 | | | 144 | _00 |
| | 33 | Subtr | act line | 32 f | rom lin | e 31. If | less th | an zero, | enter -0 | | | | | 33 | | | 975 | . 00 |
| | 34 | Tax. S | See inst | tructi | ons. Ch | eck the | box if | from: | S | chedule G | -1 | FTB 5 | 870A • | 34 | | | | . 00 |
| | 35 | Add I | ine 33 a | and li | ne 34. | | | | | | | | | 35 | | | 975 | . 00 |
| ts | 40 | None | of undal | alc O | aild s = - | I Dono- | dont O | no Ever | 2002 0::- | dit Cas ! | otructic | 20 | | 40 | | | | . 00 |
| Special Credits | 40 | | | | | Depen | uent G | ire Exper | ises Ure |] | ISTRUCTION | 1s] | | 4 0 | | | | |
| ecial | 43 | | credit | | | | | | | 」code ●] | |] | ount | ■ 43 | | | | _00 |
| Sp | 44 | Enter | credit | name | e L | | | | | code • | | and amo | ount (| • 44 | REV 03/05/24 | 4 PRO | | . 00 |
| | | | | | | | | | | | | | | | | | | |

| You | r nar | ne: GOVARDHAN | Your SSN or ITIN: | 773-88-2088 | | | | |
|----------------------|----------|---|---------------------------------|------------------|--------------|-------------|------|-------------|
| S | 45 | To claim more than two credits, see instr | uctions. Attach Schedule | P (540) | 45 | | | _ 00 |
| Special Credits | 46 | Nonrefundable Renter's Credit. See instru | ictions | | 46 | | | _ 00 |
| ecial (| 47 | Add line 40 through line 46. These are yo | ur total credits | | 9 47 | | | . 00 |
| Sp | 48 | Subtract line 47 from line 35. If less than | 48 | | 975 | 00 | | |
| | | | | | | | | |
| ses | 61 | Alternative Minimum Tax. Attach Schedul | e P (540) | | ● 61 <u></u> | | | . 00 |
| Other Taxes | 62 | Mental Health Services Tax. See instruction | 62 | | | . 00 | | |
| Ö | 63 | Other taxes and credit recapture. See inst | ructions | | 63 | | | . 00 |
| | 64 | Add line 48, line 61, line 62, and line 63. | This is your total tax | | 64 | | 975 | . 00 |
| | 71 | California income tax withheld. See instru | uctions | | 71 | | 3755 | . 00 |
| | 72 | 2023 California estimated tax and other p | ayments. See instruction | ns | 72 | | | . 00 |
| | 73 | Withholding (Form 592-B and/or Form 59 | 93). See instructions | | 73 | | | . 00 |
| ents | 74 | Excess SDI (or VPDI) withheld. See instru | • | | | | | . 00 |
| Payments | 75 | Earned Income Tax Credit (EITC). See ins | | | Г | | | . 00 |
| _ | | | | | Г | | | . 00 |
| | 76 | Young Child Tax Credit (YCTC). See instru | | | Г | | | |
| | 77 78 | Foster Youth Tax Credit (FYTC). See instru Add line 71 through line 77. These are yo See instructions | ur total payments. | | | | 3755 | _ 00 |
| Use Tax | 91 | Use Tax. Do not leave blank. See instruct | | | | O _00 | | |
| ISR Penaltv | 92 | If you and your household had full-year h See instructions. Medicare Part A or C co If you did not check the box, see instruct Individual Shared Responsibility (ISR) Pe | overage is qualifying healions. | th care coverage | × | .00 | | |
| | | manual onarea nesponsibility (ISA) Fe | mary. Ood mariubhums. | 🛡 52 | | | | |
| <u>e</u> | 93 | Payments balance. If line 78 is more than | line 91, subtract line 91 | from line 78 | 93 | | 3755 | . 00 |
| ax Dı | 94 | Use Tax balance. If line 91 is more than | | | 94 | | | . 00 |
| Тах/Т | 95 | Payments after Individual Shared Respon subtract line 92 from line 93 | | | 95 | | 3755 | . 00 |
| Overpaid Tax/Tax Due | 96 | Individual Shared Responsibility Penalty I subtract line 93 from line 92 | 96 | | | . 00 | | |
| Ove | 97 | Overpaid tax. If line 95 is more than line 6 | | | | | 2780 | . 00 |
| | ٠. | REV 03/05/24 PRO | ., 545.1401 11110 07 110111 | | <i>→</i> - ∟ | | | |

175 3103234

Form 540 2023 **Side 3**

| our nar | ne: GOVARDHAN Your SSN or ITIN: 773-88-2088 | |
|---------------|--|----------|
| 98 <u>e</u> | Amount of line 97 you want applied to your 2024 estimated tax | 0 .00 |
| Д 99 99 | Amount of line 97 you want applied to your 2024 estimated tax | 2780 .00 |
| × 100 ⊐ | Tax due. If line 95 is less than line 64, subtract line 95 from line 64 | . 00 |
| | Code | Amount |
| | California Seniors Special Fund. See instructions | |
| | Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund | .00 |
| | Rare and Endangered Species Preservation Voluntary Tax Contribution Program • 403 | .00 |
| | California Breast Cancer Research Voluntary Tax Contribution Fund | |
| | California Firefighters' Memorial Voluntary Tax Contribution Fund | |
| | 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 | .00 |
| | California Cancer Research Voluntary Tax Contribution Fund | .00 |
| | School Supplies for Homeless Children Voluntary Tax Contribution Fund | .00 |
| 8 | State Parks Protection Fund/Parks Pass Purchase | |
| | Protect Our Coast and Oceans Voluntary Tax Contribution Fund | |
| | Keep Arts in Schools Voluntary Tax Contribution Fund | .00 |
| | California Senior Citizen Advocacy Voluntary Tax Contribution Fund | . 00 |
| | Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund • 439 | .00 |
| | Rape Kit Backlog Voluntary Tax Contribution Fund | .00 |
| | Suicide Prevention Voluntary Tax Contribution Fund | .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 |

| Amount You Owe | r nan 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. | |
|----------------------------|---------------------|---|-----|
| Y V V | | Pay Online – Go to ftb.ca.gov/pay for more information. | 00 |
| Interest and Penalties | | Interest, late return penalties, and late payment penalties | 000 |
| | 114 | Total amount due. See instructions. Enclose, but do not staple, any payment | 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 | | 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 Tipe | 00 |
| 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 | No |
| | | | |

Sign your tax return on Side 6

175 3105234 Form 540 2023 **Side 5**

| Volir | name. | |
|-------|-------|--|

| ARDHAN | GOVAE |
|--------|-------|

Your SSN or ITIN:

773-88-2088

| IMPORTANT: | See the instructions to find out if you should attach a copy of your complete federal tax return. | | | | | | | |
|--|---|--------------------------|--|--|--|--|--|--|
| Our privacy notice to locate FTB 113 | e 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 1 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form c | ftb.ca.gov/ ode 948 w | /forms and search for 113 hen instructed. | | | | | |
| Under penalties of is true, correct, a | of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the and complete. | best of my | / knowledge and belief, i | | | | | |
| Your signature | Date Spouse's/RDP's signature (if a ju | oint tax retu | urn, both must sign) | | | | | |
| | | | | | | | | |
| | Your email address. Enter only one email address. | Prefer | rred phone number | | | | | |
| Sign | | 2024 | 138317 | | | | | |
| Here | Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) | | | | | | | |
| | SYAM PRIYA RAM SAGAR GUPTA | | | | | | | |
| It is unlawful to forge a | Firm's name (or yours, if self-employed) | | ● PTIN | | | | | |
| spouse's/ RDP's | GLOBAL TAXES LLC | | P02082703 | | | | | |
| signature. | Firm's address | | ● Firm's FEIN | | | | | |
| Joint tax return? | 245 ROONEY CT E BRUNSWICK NJ 08816 | | | | | | | |
| See instructions. | 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 | e Number | | | | | |
| | | | | | | | | |

California Adjustments — Residents 2023

CA (540)

| | nportant: Attach this schedule behind Form 540, | Sic | le 6 as a supporting Cali | iforn | ia schedule. | | | |
|---------|---|------|--|-------|------------------------------------|---|--|-----|
| | tme(s) as shown on tax return | | | | | | SSN or ITIN | |
| 0 | JAS GOVARDHAN | | | | | | 773882088 | |
| P Se | art I Income Adjustment Schedule ection 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 | • | 56340 | • | | | • | 300 |
| | b Household employee wages not reported on federal Form(s) W-2 | • | | • | | | • | |
| | c Tip income not reported on line 1a 1c | • | | • | | | • | |
| | d Medicaid waiver payments not reported on federal Form(s) W-2. See instructions 1d | • | | • | | | • | |
| | e Taxable dependent care benefits from federal Form 2441, line 26 1e | • | | • | | | • | |
| | f Employer-provided adoption benefits from federal Form 8839, line 29 | • | | • | | | • | |
| | g Wages from federal Form 8919, line 61g | • | | • | | | • | |
| | \boldsymbol{h} Other earned income. See instructions $\ldots\ldots\boldsymbol{1}\boldsymbol{h}$ | • | 0 | • | | | • | |
| | i Nontaxable combat pay election. See instructions | | | | | | • | |
| | z Add line 1a through line 1i1z | • | 56340 | • | | | • | 300 |
| | | • | | • | | | • | |
| | Ordinary dividends. See instructions. a 50 3b | • | 52 | • | | | • | |
| 4 | IRA distributions. See instructions. a • 4b | • | | • | | | • | |
| 5 | Pensions and annuities. See instructions. a • 5b | • | | • | | | • | |
| 6 | Social security benefits. a • 6b | • | | • | | | | |
| | Capital gain or (loss). See instructions | | 10.10 | • | | | • | |
| | ection B – Additional Income from federal Schedule 1 | (For | m 1040) | | | | | |
| 1 | Taxable refunds, credits, or offsets of state and local income taxes | • | | • | | | | |
| 2 | a Alimony received. See instructions 2a | • | | | | | • | |
| 3 | Business income or (loss). See instructions. \dots 3 | • | | • | | | • | |
| | Other gains or (losses) | • | | • | | | • | |
| 5 | Rental real estate, royalties, partnerships, S corporations, trusts, etc | • | -9723 | • | | | • | |
| 6 | Farm income or (loss)6 | • | | • | | | • | |
| 7 | Unemployment compensation | • | | • | | _ | | |

| ection B – Additional Income Continued | A Federal Amounts (taxable amounts from your federal tax return) | B Subtractions See instructions | C Additions See instructions |
|--|--|------------------------------------|---------------------------------|
| Other income: a Federal net operating loss | ● () | | • |
| b Gambling8b | • | • | |
| c Cancellation of debt 8c | • | • | • |
| d Foreign earned income exclusion from federal Form 2555 8d | • () | | • |
| e Income from federal Form 8853 8e | • | | • |
| f Income from federal Form 8889 | • | • | |
| g Alaska Permanent Fund dividends8g | • | | |
| h Jury duty pay | • | | |
| i Prizes and awards | • | | |
| $j\hspace{0.1cm}$ Activity not engaged in for profit income $\ldots \ldots 8j$ | • | | |
| k Stock options | • | | • |
| I Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property 81 | • | | |
| m Olympic and Paralympic medals and USOC prize money8m | • | | |
| n IRC Section 951(a) inclusion | • | • | |
| o IRC Section 951A(a) inclusion80 | • | • | |
| p IRC Section 461(I) excess business loss adjustment 8p | • | • | • |
| ${\bf q}$ Taxable distributions from an ABLE account ${\bf 8q}$ | • | | |
| r Scholarship and fellowship grants not reported on federal Form(s) W-28r | • | | |
| s Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d8s | () | | |
| t Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan 8t | • | | |
| \boldsymbol{u} . Wages earned while incarcerated $\boldsymbol{8u}$ | • | | |
| z Other income. List type and amount. | | | |
| SUBSTITUTE PAYMENT FROM 1099-MISC 8z | 9 | • | • |

| Se | ction B – Additional Income Continued | A | Federal Amounts (taxable amounts from your federal tax return) | | B Subtractions See instructions | C Additions See instructions |
|----|---|---|--|---|------------------------------------|------------------------------|
| 9 | a Total other income. Add lines 8a through 8z 9a | • | 9 | • | | • |
| | b1 Disaster loss deduction from form FTB 3805V 9b1 | | | • | | |
| | b2 NOL deduction from form FTB 3805V 9b2 | | | • | | |
| | b3 NOL deduction from form FTB 3805Z, 3807, or 3809 | | | • | | |
| 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 | • | 46678 | • | | 300 |
| | ction C – Adjustments to Income m federal Schedule 1 (Form 1040) | | | | | |
| 11 | Educator expenses | • | | | | |
| 12 | Certain business expenses of reservists, performing artists, and fee-basis government officials 12 | • | | • | | • |
| 13 | Health savings account deduction | • | | • | | |
| 14 | Moving expenses. Attach form FTB 3913. See instructions | • | | | | • |
| 15 | Deductible part of self-employment tax. See instructions | • | | • | | |
| 16 | Self-employed SEP, SIMPLE, and qualified plans16 | • | | | | |
| 17 | Self-employed health insurance deduction. See instructions | • | | • | | |
| 18 | Penalty on early withdrawal of savings18 | • | | | | |
| 19 | a Alimony paid | • | | | | • |
| | b Recipient's: SSN ⊙ | | | | | |
| | Last Name | | | | | |
| 20 | IRA deduction | • | | • | | • |
| 21 | Student loan interest deduction21 | • | | | | • |
| 22 | Reserved for future use | | | | | |
| 23 | Archer MSA deduction | • | | | | |

| Section C – Adjustments to Income Continued | A | Federal Amounts (taxable amounts from your federal tax return) | | B Subtractions See instructions | C Addit | ions structions |
|--|---------------------|--|---|------------------------------------|---------|---------------------------|
| 24 Other adjustments: a Jury duty pay | • | | | | | |
| b Deductible expenses related to income reported on line 8I from the rental of personal property engaged in for profit | • | | • | | • | |
| c Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m | • | | • | | | |
| d Reforestation amortization and expenses24d | • | | • | | | |
| e Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 24e | • | | | | | |
| f Contributions to IRC Section 501(c)(18)(D) pension plans | • | | • | | • | |
| g Contributions by certain chaplains to IRC Section 403(b) plans | • | | • | | • | |
| h Attorney fees and court costs for actions involving certain unlawful discrimination claims 24h | • | | | | | |
| i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations 24i | • | | • | | | |
| j Housing deduction from federal Form 2555 24 j | • | | • | | | |
| k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041)24k | • | | | | | |
| z Other adjustments. List type and amount. | | | | | | |
| 24z | • | | • | | • | |
| Total other adjustments. Add line 24a through line 24z | • | | • | | • | |
| Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions | • | | • | | • | |
| 7 Total. Subtract line 26 from line 10 in columns A, B, and C. See instructions | • | 46678 | • | | • | |

Part II Adjustments to Federal Itemized Deductions

Check the box if you did NOT itemize for federal but will itemize for California Federal Amounts (from federal Schedule A (Form 1040)) **Subtractions** See instructions Additions See instructions Medical and Dental Expenses See instructions. 1 Medical and dental expenses • 2 Enter amount from federal Form 1040 46678 **2** or 1040-SR, line 11.. 3 Multiply line 2 3501 **3** by 7.5% (0.075).... Subtract line 3 from line 1. **Taxes You Paid** 4297 4297 • **5** a State and local income tax or general sales taxes. .**5a** 4297 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, 4297 4297 0 (**•**) (**•**) 6 Other taxes. List type

6 4297 4297 Ω (**•**) (**•**) Interest You Paid a Home mortgage interest and points reported to \odot **b** Home mortgage interest not reported to you \odot c Points not reported to you on federal Form 1098..8c \odot d Reserved for future use8d \odot \odot (**•**) (**•**) 9 Investment interest......9

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10 Add line 8e and line 9......**10**

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| | rt II Adjustments to Federal Itemized Deductions Continued | A Federal Amounts (from federal Schedule A (Form 1040)) | B Subtractions See instructions | C Additions See instructions |
|----------|---|---|--|---------------------------------|
| | ts to Charity | | | |
| 11 | Gifts by cash or check | • | • | • |
| 12 | Other than by cash or check | • | • | • |
| 13 | Carryover from prior year | • | • | • |
| 14 | Add line 11 through line 13 | • | • | • |
| | sualty and Theft Losses Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions15 | • | • | • |
| 0th | er Itemized Deductions | | | |
| 16 | Other—from list in federal instructions 16 | • | • | • |
| 17 | Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C | 4297 | 4297 | 7 • 0 |
| 18 | Total. Combine line 17 column A less column B plus co | lumn C | | ● 18 0 |
| Jol | Expenses and Certain Miscellaneous Deductions | | | |
| 20 | Unreimbursed employee expenses: job travel, union due Attach federal Form 2106 if required. See instructions. Tax preparation fees | | 20 | — —) |
| 22 | Add line 19 through line 21 | | | |
| | Enter amount from federal Form 1040 or 1040-SR, line 11 | | | _ |
| 24 | Multiply line 23 by 2% (0.02). If less than zero, enter 0 . | | 934 | 1 |
| 25 | Subtract line 24 from line 22. If line 24 is more than line | e 22, enter 0 | | ② 25 |
| 26 | Total Itemized Deductions. Add line 18 and line 25 | | | ● 26 0 |
| 27 | Other adjustments. See instructions. Specify. | | | ● 27 |
| | | | | |
| | Combine line 26 and line 27 | | | ● 28 0 |
| 28 | Is your federal AGI (Form 540, line 13) more than the Single or married/RDP filing separately Head of household Married/RDP filing jointly or qualifying surviving s No. Transfer the amount on line 28 to line 29. | amount shown below for you | r filing status? \$237,035 \$355,558 \$474,075 | |
| 28 29 | Is your federal AGI (Form 540, line 13) more than the Single or married/RDP filing separately Head of household Married/RDP filing jointly or qualifying surviving s | amount shown below for you spouse/RDP | r filing status?\$237,035\$355,558\$474,075 A (540), line 29 | |

Schedule CA

California Wage, IRA and Pension Adjustments

Attach to return (after all other FTB forms)

2023

Social Security No. Name as Shown on Return 773-88-2088 OJAS GOVARDHAN Line 1a — Wages, Salaries, Tips, Etc. (B) (C) Subtractions Additions Excess reimbursements from Form 2106 included in wage 1 300 Paid Family Leave Insurance (PFL) benefits I confirm that the PFL amount above is accurate Total adjustments to wages, salaries, tips, etc. Enter here and on Schedule CA (540/540NR), line 1a 300 Line 1h — Wages, Salaries, Tips, Etc. (B) (C) Additions Subtractions Sick pay received under the Federal Insurance Contributions Income exempted by U.S. tax treaties (unless specifically Exclusion for compensation from exercising a California 3 Employer-provided adoption benefits income exclusions. 5 Clergy housing exclusion. This is the amount entered on W-2s as smallest of amount spent or fair rental value Enter the amount spent on qual. housing expenses 8 Other (itemize): а b С d Total adjustments to wages, salaries, tips, etc. Enter here and Line 4 - IRA, Pensions, and Annuities (B) (C) IRA's Subtractions Additions 1 Other (itemize): b C Total adjustments to IRA distributions. Enter here and on (B) (C) **Pensions and Annuities** Subtractions Additions Form 1099-R, Railroad Retirement Benefits 1 Check here to confirm the Tier 2 RRB above is correct . . . ▶ 2 Other (itemize): а b С d Total adjustments to pensions and annuities. Enter here and