

IRS e-file Signature Authorization

▶ **ERO must obtain and retain completed Form 8879.**
▶ **Go to www.irs.gov/Form8879 for the latest information.**

Submission Identification Number (SID) ▶

| | |
|--|--|
| Taxpayer's name RAJA RADHAKRISHNAN | Social security number 137-23-4282 |
| Spouse's name MEGALATHA UMAKANTHAN | Spouse's social security number 884-90-1591 |

Part I Tax Return Information – Tax Year Ending December 31, 2023 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

| | | |
|--|----------|----------|
| 1 Adjusted gross income | 1 | 105,591. |
| 2 Total tax | 2 | 10,868. |
| 3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099 | 3 | 9,196. |
| 4 Amount you want refunded to you | 4 | |
| 5 Amount you owe | 5 | 1,702. |

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

I authorize GLOBAL TAXES LLC to enter or generate my PIN

| | | | | |
|---|---|---|---|---|
| 3 | 4 | 2 | 8 | 2 |
|---|---|---|---|---|

 as my signature on the income tax return (original or amended) I am now authorizing.

Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. 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 ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

I authorize GLOBAL TAXES LLC to enter or generate my PIN

| | | | | |
|---|---|---|---|---|
| 0 | 1 | 5 | 9 | 1 |
|---|---|---|---|---|

 as my signature on the income tax return (original or amended) I am now authorizing.

Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. 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 signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication – Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 2 | 2 | 2 | 4 | 9 | 6 | 6 | 1 | 9 | 8 | 9 |
|---|---|---|---|---|---|---|---|---|---|---|

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above 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 **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ _____ Date ▶ _____

ERO Must Retain This Form – See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

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

Your first name and middle initial RAJA Last name RADHAKRISHNAN Your social security number 137 23 4282

If joint return, spouse's first name and middle initial MEGALATHA Last name UMAKANTHAN Spouse's social security number 884 90 1591

Home address (number and street). If you have a P.O. box, see instructions. 3178 PAWNEE WAY Apt. no. Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below. PLEASANTON State CA ZIP code 94588 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

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

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

Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) Yes No

Standard Deduction Someone can claim: You as a dependent Your spouse as a dependent Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: Were born before January 2, 1959 Are blind Spouse: Was born before January 2, 1959 Is blind

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

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

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

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

**SCHEDULE 1
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
RAJA RADHAKRISHNAN & MEGALATHA UMAKANTHAN

Your social security number
137-23-4282

Part I Additional Income

| | | | | |
|-----------|---|---------------|-----------|----------|
| 1 | Taxable refunds, credits, or offsets of state and local income taxes | | 1 | |
| 2a | 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 Schedule E | | 5 | -32,751. |
| 6 | Farm income or (loss). Attach Schedule F | | 6 | |
| 7 | Unemployment compensation | | 7 | |
| 8 | Other income: | | | |
| a | Net operating loss | 8a () | | |
| b | Gambling | 8b | | |
| c | Cancellation of debt | 8c | | |
| d | Foreign earned income exclusion from Form 2555 | 8d () | | |
| e | Income from Form 8853 | 8e | | |
| f | Income from Form 8889 | 8f | | |
| g | Alaska Permanent Fund dividends | 8g | | |
| h | Jury duty pay | 8h | | |
| i | Prizes and awards | 8i | | |
| j | Activity not engaged in for profit income | 8j | | |
| k | Stock options | 8k | | |
| 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 | 1,242. | |
| m | Olympic and Paralympic medals and USOC prize money (see instructions) | 8m | | |
| n | Section 951(a) inclusion (see instructions) | 8n | | |
| o | Section 951A(a) inclusion (see instructions) | 8o | | |
| p | Section 461(l) excess business loss adjustment | 8p | | |
| q | Taxable distributions from an ABLÉ account (see instructions) | 8q | | |
| r | 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 | 8s () | | |
| t | Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan | 8t | | |
| u | Wages earned while incarcerated | 8u | | |
| z | Other income. List type and amount: _____ | 8z | | |
| 9 | Total other income. Add lines 8a through 8z | | 9 | 1,242. |
| 10 | Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 | | 10 | -31,509. |

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

Schedule 1 (Form 1040) 2023

Part II Adjustments to Income

| | | | |
|------------|--|------------|--------|
| 11 | Educator expenses | 11 | |
| 12 | Certain business expenses of reservists, performing artists, and fee-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 | | |
| c | Date of original divorce or separation agreement (see instructions): _____ | | |
| 20 | IRA deduction | 20 | 6,500. |
| 21 | Student loan interest deduction | 21 | |
| 22 | Reserved for future use | 22 | |
| 23 | Archer MSA deduction | 23 | |
| 24 | Other adjustments: | | |
| a | 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 | |
| c | 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 | |
| e | 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 | 24i | |
| j | Housing deduction from Form 2555 | 24j | |
| k | Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) | 24k | |
| z | Other adjustments. List type and amount: _____ | 24z | |
| 25 | Total other adjustments. Add lines 24a through 24z | 25 | |
| 26 | Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10 | 26 | 6,500. |

**SCHEDULE 2
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

OMB No. 1545-0074

2023
Attachment
Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
RAJA RADHAKRISHNAN & MEGALATHA UMAKANTHAN

Your social security number
137-23-4282

Part I Tax

| | | | |
|----------|--|----------|--------|
| 1 | Alternative minimum tax. Attach Form 6251 | 1 | |
| 2 | Excess advance premium tax credit repayment. Attach Form 8962 | 2 | 3,000. |
| 3 | Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 | 3 | 3,000. |

Part II Other Taxes

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

(continued on page 2)

Part II Other Taxes *(continued)*

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

**SCHEDULE 3
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

OMB No. 1545-0074

2023
Attachment
Sequence No. **03**

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

RAJA RADHAKRISHNAN & MEGALATHA UMAKANTHAN

Your social security number

137-23-4282

Part I Nonrefundable Credits

| | | | |
|-----------|---|-----------|-----|
| 1 | Foreign tax credit. Attach Form 1116 if required | 1 | |
| 2 | Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441 | 2 | |
| 3 | Education credits from Form 8863, line 19 | 3 | 37. |
| 4 | Retirement savings contributions credit. Attach Form 8880 | 4 | |
| 5a | Residential clean energy credit from Form 5695, line 15 | 5a | |
| b | Energy efficient home improvement credit from Form 5695, line 32 | 5b | |
| 6 | Other nonrefundable credits: | | |
| a | General business credit. Attach Form 3800 | 6a | |
| b | Credit for prior year minimum tax. Attach Form 8801 | 6b | |
| c | Adoption credit. Attach Form 8839 | 6c | |
| d | Credit for the elderly or disabled. Attach Schedule R | 6d | |
| e | Reserved for future use | 6e | |
| f | Clean vehicle credit. Attach Form 8936 | 6f | |
| g | Mortgage interest credit. Attach Form 8396 | 6g | |
| h | District of Columbia first-time homebuyer credit. Attach Form 8859 | 6h | |
| i | Qualified electric vehicle credit. Attach Form 8834 | 6i | |
| j | Alternative fuel vehicle refueling property credit. Attach Form 8911 | 6j | |
| k | Credit to holders of tax credit bonds. Attach Form 8912 | 6k | |
| l | Amount on Form 8978, line 14. See instructions | 6l | |
| m | Credit for previously owned clean vehicles. Attach Form 8936 | 6m | |
| z | Other nonrefundable credits. List type and amount: _____ _____ | 6z | |
| 7 | Total other nonrefundable credits. Add lines 6a through 6z | 7 | |
| 8 | Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 | 8 | 37. |

(continued on page 2)

Part II Other Payments and Refundable Credits

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

**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

RAJA RADHAKRISHNAN & MEGALATHA UMAKANTHAN

Your social security number

137-23-4282

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 | 3,291. | 3,184. | | 107. |
| 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 | | | | 7 107. |

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 | 532. | 2,313. | | -1,781. |
| 9 Totals for all transactions reported on Form(s) 8949 with Box E checked | | | | |
| 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 -1,781. |

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

Schedule D (Form 1040) 2023

Part III Summary

| | | | |
|-----------|--|-----------|------------|
| 16 | Combine lines 7 and 15 and enter the result | 16 | -1,674. |
| | <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 | (1,674.) |
| | 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: **RAJA RADHAKRISHNAN & MEGALATHA UMAKANTHAN**
Social security number or taxpayer identification number: **137-23-4282**

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 | | |
| | APEX CLEARING | 01/01/23 | 12/31/23 | 3,219. | 3,115. | | | 104. | |
| | ROBINHOOD SECURITIES LLC | 01/01/23 | 12/31/23 | 72. | 69. | | | 3. | |
| | | | | | | | | | |
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| | | | | | | | | | |
| 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). | | | | 3,291. | 3,184. | | | 107. |

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.

**SCHEDULE E
(Form 1040)**

Supplemental Income and Loss

OMB No. 1545-0074

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

2023

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No. **13**

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

Name(s) shown on return

Your social security number

RAJA RADHAKRISHNAN & MEGALATHA UMAKANTHAN

137-23-4282

Part I Income or Loss From Rental Real Estate and Royalties

Note: If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

- A** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions Yes No
- B** If "Yes," did you or will you file required Form(s) 1099? Yes No

1a Physical address of each property (street, city, state, ZIP code)

| | |
|----------|---------------------------------|
| A | 3075 ELSINORE DR TRACY CA 95376 |
| B | |
| C | |

| 1b Type of Property (from list below) | 2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions. | Fair Rental Days | | Personal Use Days | QJV |
|--|---|------------------|----------|-------------------|--------------------------|
| | | A | B | C | <input type="checkbox"/> |
| A 3 | | 365 | | 0 | <input type="checkbox"/> |
| B | | | | | <input type="checkbox"/> |
| C | | | | | <input type="checkbox"/> |

Type of Property:

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

| Income: | Properties: | | |
|---|-----------------------|----------|----------|
| | A | B | C |
| 3 Rents received | 3 25,777. | | |
| 4 Royalties received | 4 | | |
| Expenses: | | | |
| 5 Advertising | 5 | | |
| 6 Auto and travel (see instructions) | 6 | | |
| 7 Cleaning and maintenance | 7 1,495. | | |
| 8 Commissions | 8 599. | | |
| 9 Insurance | 9 2,832. | | |
| 10 Legal and other professional fees | 10 | | |
| 11 Management fees | 11 500. | | |
| 12 Mortgage interest paid to banks, etc. (see instructions) | 12 14,649. | | |
| 13 Other interest | 13 | | |
| 14 Repairs | 14 6,138. | | |
| 15 Supplies | 15 | | |
| 16 Taxes | 16 9,770. | | |
| 17 Utilities | 17 | | |
| 18 Depreciation expense or depletion | 18 22,545. | | |
| 19 Other (list) _____ | 19 | | |
| 20 Total expenses. Add lines 5 through 19 | 20 58,528. | | |
| 21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 | 21 -32,751. | | |
| 22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) | 22 (32,751.) | | |
| 23a Total of all amounts reported on line 3 for all rental properties | 23a 25,777. | | |
| b Total of all amounts reported on line 4 for all royalty properties | 23b | | |
| c Total of all amounts reported on line 12 for all properties | 23c 14,649. | | |
| d Total of all amounts reported on line 18 for all properties | 23d 22,545. | | |
| e Total of all amounts reported on line 20 for all properties | 23e 58,528. | | |
| 24 Income. Add positive amounts shown on line 21. Do not include any losses | 24 | | |
| 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here | 25 (32,751.) | | |
| 26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 | 26 -32,751. | | |

For Paperwork Reduction Act Notice, see the separate instructions.

NPA

-32,751.

Schedule E (Form 1040) 2023

**SCHEDULE 8812
(Form 1040)**

**Credits for Qualifying Children
and Other Dependents**

OMB No. 1545-0074

2023

Attachment
Sequence No. **47**

Department of the Treasury
Internal Revenue Service

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

Go to www.irs.gov/Schedule8812 for instructions and the latest information.

Name(s) shown on return

Your social security number

RAJA RADHAKRISHNAN & MEGALATHA UMAKANTHAN

137-23-4282

Part I Child Tax Credit and Credit for Other Dependents

| | | | | |
|--|---|-----------|----------|----------|
| 1 | Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR | | 1 | 105,591. |
| 2a | Enter income from Puerto Rico that you excluded | 2a | | |
| b | Enter the amounts from lines 45 and 50 of your Form 2555 | 2b | 0. | |
| c | Enter the amount from line 15 of your Form 4563 | 2c | | |
| d | Add lines 2a through 2c | 2d | 0. | |
| 3 | Add lines 1 and 2d | 3 | 105,591. | |
| 4 | Number of qualifying children under age 17 with the required social security number | 4 | 0 | |
| 5 | Multiply line 4 by \$2,000 | 5 | | |
| 6 | Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number | 6 | 2 | |
| Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4. | | | | |
| 7 | Multiply line 6 by \$500 | 7 | 1,000. | |
| 8 | Add lines 5 and 7 | 8 | 1,000. | |
| 9 | Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 } | 9 | 400,000. | |
| 10 | Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc. } | 10 | 0. | |
| 11 | Multiply line 10 by 5% (0.05) | 11 | 0. | |
| 12 | Is the amount on line 8 more than the amount on line 11? | 12 | 1,000. | |
| <input type="checkbox"/> No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. | | | | |
| <input checked="" type="checkbox"/> Yes. Subtract line 11 from line 8. Enter the result. | | | | |
| 13 | Enter the amount from Credit Limit Worksheet A | 13 | 11,868. | |
| 14 | Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents | 14 | 1,000. | |

Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

Part II-A Additional Child Tax Credit for All Filers

Caution: If you file Form 2555, you cannot claim the additional child tax credit.

| | | | |
|------------|--|------------|----|
| 15 | Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 <input type="checkbox"/> | | |
| 16a | Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 | 16a | 0. |
| b | Number of qualifying children under 17 with the required social security number: _____ x \$1,600. Enter the result. If zero, stop here ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 | 16b | |
| | TIP: The number of children you use for this line is the same as the number of children you used for line 4. | | |
| 17 | Enter the smaller of line 16a or line 16b | 17 | |
| 18a | Earned income (see instructions) | 18a | |
| b | Nontaxable combat pay (see instructions) | 18b | |
| 19 | Is the amount on line 18a more than \$2,500? <input type="checkbox"/> No. Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> Yes. Subtract \$2,500 from the amount on line 18a. Enter the result | 19 | |
| 20 | Multiply the amount on line 19 by 15% (0.15) and enter the result Next. On line 16b, is the amount \$4,800 or more? <input type="checkbox"/> No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. <input type="checkbox"/> Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21. | 20 | |

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

| | | | |
|-----------|--|-----------|--|
| 21 | Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions. | | |
| 22 | Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13 | 22 | |
| 23 | Add lines 21 and 22 | 23 | |
| 24 | 1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. } 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11. } | 24 | |
| 25 | Subtract line 24 from line 23. If zero or less, enter -0- | 25 | |
| 26 | Enter the larger of line 20 or line 25 Next, enter the smaller of line 17 or line 26 on line 27. | 26 | |

Part II-C Additional Child Tax Credit

| | | | |
|-----------|--|-----------|--|
| 27 | This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28 | | |
| | | 27 | |

Education Credits
(American Opportunity and Lifetime Learning Credits)

Department of the Treasury
Internal Revenue Service

Attach to Form 1040 or 1040-SR.
Go to www.irs.gov/Form8863 for instructions and the latest information.

2023
Attachment
Sequence No. **50**

Name(s) shown on return

Your social security number

RAJA RADHAKRISHNAN & MEGALATHA UMAKANTHAN

| | | |
|-----|----|------|
| 137 | 23 | 4282 |
|-----|----|------|



Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.

Part I Refundable American Opportunity Credit

| | | | |
|----------|---|----------|--|
| 1 | After completing Part III for each student, enter the total of all amounts from all Parts III, line 30 | 1 | |
| 2 | Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse | 2 | |
| 3 | Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead | 3 | |
| 4 | Subtract line 3 from line 2. If zero or less, stop ; you can't take any education credit | 4 | |
| 5 | Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse | 5 | |
| 6 | If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places) | 6 | |
| 7 | Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you can't take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/> | 7 | |
| 8 | Refundable American opportunity credit. Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below. | 8 | |

Part II Nonrefundable Education Credits

| | | | |
|-----------|---|-----------|-----------|
| 9 | Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions) | 9 | |
| 10 | After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19 | 10 | 184 . |
| 11 | Enter the smaller of line 10 or \$10,000 | 11 | 184 . |
| 12 | Multiply line 11 by 20% (0.20) | 12 | 37 . |
| 13 | Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse | 13 | 180,000 . |
| 14 | Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead | 14 | 105,591 . |
| 15 | Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19 | 15 | 74,409 . |
| 16 | Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse | 16 | 20,000 . |
| 17 | If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places) | 17 | 1.000 |
| 18 | Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) | 18 | 37 . |
| 19 | Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3 | 19 | 37 . |

| | |
|--|--|
| Name(s) shown on return RAJA RADHAKRISHNAN & MEGALATHA UMAKANTHAN | Your social security number 137 23 4282 |
|--|--|



Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information. See instructions.

| | |
|---|---|
| 20 Student name (as shown on page 1 of your tax return) MEGALATHA UMAKANTHAN | 21 Student social security number (as shown on page 1 of your tax return) 884-90-1591 |
|---|---|

| | |
|---|---|
| 22 Educational institution information (see instructions) | |
| a. Name of first educational institution SADDLEBACK COLLEGE (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 28000 MARGUERITE PARKWAY MISSION VIEJO CA 92692 (2) Did the student receive Form 1098-T from this institution for 2023? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (3) Did the student receive Form 1098-T from this institution for 2022 with box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution. 95-2479872 | b. Name of second educational institution (if any) (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. (2) Did the student receive Form 1098-T from this institution for 2023? <input type="checkbox"/> Yes <input type="checkbox"/> No (3) Did the student receive Form 1098-T from this institution for 2022 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No (4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution. |

23 Has the American opportunity credit been claimed for this student for any 4 prior tax years? Yes — **Stop!** Go to line 31 for this student. No — Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2023 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. Yes — Go to line 25. No — **Stop!** Go to line 31 for this student.

25 Did the student complete the first 4 years of postsecondary education before 2023? See instructions. Yes — **Stop!** Go to line 31 for this student. No — Go to line 26.

26 Was the student convicted, before the end of 2023, of a felony for possession or distribution of a controlled substance? Yes — **Stop!** Go to line 31 for this student. No — Complete lines 27 through 30 for this student.



You can't take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.

American Opportunity Credit

| | |
|--|-----------|
| 27 Adjusted qualified education expenses (see instructions). Don't enter more than \$4,000 | 27 |
| 28 Subtract \$2,000 from line 27. If zero or less, enter -0- | 28 |
| 29 Multiply line 28 by 25% (0.25) | 29 |
| 30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1 | 30 |

Lifetime Learning Credit

| | |
|---|-----------|
| 31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10 | 31 |
| | 184. |

Paid Preparer's Due Diligence Checklist
*Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and
Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status*
**To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
Go to www.irs.gov/Form8867 for instructions and the latest information.**

| | |
|---|---|
| Taxpayer name(s) shown on return RAJA RADHAKRISHNAN & MEGALATHA UMAKANTHAN | Taxpayer identification number 137-23-4282 |
| Preparer's name VENKATA SAI PAVAN KUMAR DUDIPALLI | Preparer tax identification number P02470833 |

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply). EIC CTC/ACTC/ODC AOTC HOH

| | Yes | No | N/A |
|---|-------------------------------------|-------------------------------------|--------------------------|
| 1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. <ul style="list-style-type: none"> • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| a Did you make reasonable inquiries to determine the correct, complete, and consistent information? | <input type="checkbox"/> | <input type="checkbox"/> | |
| b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) | <input type="checkbox"/> | <input type="checkbox"/> | |
| 5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s) List those documents provided by the taxpayer, if any, that you relied on: _____ _____ _____ | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| a Did you complete the required recertification Form 8862? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

| | Yes | No | N/A |
|---|--------------------------|--------------------------|--------------------------|
| 9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.) | <input type="checkbox"/> | <input type="checkbox"/> | |
| b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year? | <input type="checkbox"/> | <input type="checkbox"/> | |
| c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

| | Yes | No | N/A |
|---|-------------------------------------|--------------------------|--------------------------|
| 10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

| | Yes | No |
|--|--------------------------|--------------------------|
| 13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC? | <input type="checkbox"/> | <input type="checkbox"/> |

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

| | Yes | No |
|--|--------------------------|--------------------------|
| 14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person? | <input type="checkbox"/> | <input type="checkbox"/> |

Part VI Eligibility Certification

You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

- A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- C. Submit Form 8867 in the manner required; **and**
- D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 - 1. A copy of this Form 8867.
 - 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - 3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
 - 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

| | Yes | No |
|---|-------------------------------------|--------------------------|
| 15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Premium Tax Credit (PTC)

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form8962 for instructions and the latest information.

Name shown on your return

Your social security number

RAJA RADHAKRISHNAN & MEGALATHA UMAKANTHAN

137-23-4282

A. You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception. See instructions. If you qualify, check the box

Part I Annual and Monthly Contribution Amount

| | | | |
|-----------|--|-----------|---|
| 1 | Tax family size. Enter your tax family size. See instructions | 1 | 4 |
| 2a | Modified AGI. Enter your modified AGI. See instructions | 2a | 105,591. |
| b | Enter the total of your dependents' modified AGI. See instructions | 2b | |
| 3 | Household income. Add the amounts on lines 2a and 2b. See instructions | 3 | 105,591. |
| 4 | Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3. See instructions. Check the appropriate box for the federal poverty table used. a <input type="checkbox"/> Alaska b <input type="checkbox"/> Hawaii c <input checked="" type="checkbox"/> Other 48 states and DC | 4 | 27,750. |
| 5 | Household income as a percentage of federal poverty line (see instructions) | 5 | 380 % |
| 6 | Reserved for future use | | |
| 7 | Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions | 7 | 0.0800 |
| 8a | Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount | 8a | 8,447. |
| | | b | Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount |
| | | 8b | 704. |

Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

- 9** Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage? See instructions.
 Yes. Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. **No.** Continue to line 10.
- 10** See the instructions to determine if you can use line 11 or must complete lines 12 through 23.
 Yes. Continue to line 11. Compute your annual PTC. Then skip lines 12-23 and continue to line 24. **No.** Continue to lines 12-23. Compute your monthly PTC and continue to line 24.

| Annual Calculation | (a) Annual enrollment premiums (Form(s) 1095-A, line 33A) | (b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B) | (c) Annual contribution amount (line 8a) | (d) Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-) | (e) Annual premium tax credit allowed (smaller of (a) or (d)) | (f) Annual advance payment of PTC (Form(s) 1095-A, line 33C) |
|-------------------------|---|--|---|--|--|--|
| 11 Annual Totals | 18,147. | 22,121. | 8,447. | 13,674. | 13,674. | 17,039. |
| Monthly Calculation | (a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A) | (b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21-32, column B) | (c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation) | (d) Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-) | (e) Monthly premium tax credit allowed (smaller of (a) or (d)) | (f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32, column C) |
| 12 January | | | | | | |
| 13 February | | | | | | |
| 14 March | | | | | | |
| 15 April | | | | | | |
| 16 May | | | | | | |
| 17 June | | | | | | |
| 18 July | | | | | | |
| 19 August | | | | | | |
| 20 September | | | | | | |
| 21 October | | | | | | |
| 22 November | | | | | | |
| 23 December | | | | | | |

| | | | |
|-----------|--|-----------|---------|
| 24 | Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here | 24 | 13,674. |
| 25 | Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here | 25 | 17,039. |
| 26 | Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 9. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27 | 26 | |

Part III Repayment of Excess Advance Payment of the Premium Tax Credit

| | | | |
|-----------|---|-----------|--------|
| 27 | Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here | 27 | 3,365. |
| 28 | Repayment limitation (see instructions) | 28 | 3,000. |
| 29 | Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 2 | 29 | 3,000. |

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

Part IV Allocation of Policy Amounts

Complete the following information for up to four policy amount allocations. See instructions for allocation details.

Allocation 1

| | | | | |
|-----------|---|----------------------------------|-----------------------------------|--|
| 30 | (a) Policy Number (Form 1095-A, line 2) | (b) SSN of other taxpayer | (c) Allocation start month | (d) Allocation stop month |
| | Allocation percentage applied to monthly amounts | (e) Premium Percentage | (f) SLCSP Percentage | (g) Advance Payment of the PTC Percentage |
| | | | | |

Allocation 2

| | | | | |
|-----------|---|----------------------------------|-----------------------------------|--|
| 31 | (a) Policy Number (Form 1095-A, line 2) | (b) SSN of other taxpayer | (c) Allocation start month | (d) Allocation stop month |
| | Allocation percentage applied to monthly amounts | (e) Premium Percentage | (f) SLCSP Percentage | (g) Advance Payment of the PTC Percentage |
| | | | | |

Allocation 3

| | | | | |
|-----------|---|----------------------------------|-----------------------------------|--|
| 32 | (a) Policy Number (Form 1095-A, line 2) | (b) SSN of other taxpayer | (c) Allocation start month | (d) Allocation stop month |
| | Allocation percentage applied to monthly amounts | (e) Premium Percentage | (f) SLCSP Percentage | (g) Advance Payment of the PTC Percentage |
| | | | | |

Allocation 4

| | | | | |
|-----------|---|----------------------------------|-----------------------------------|--|
| 33 | (a) Policy Number (Form 1095-A, line 2) | (b) SSN of other taxpayer | (c) Allocation start month | (d) Allocation stop month |
| | Allocation percentage applied to monthly amounts | (e) Premium Percentage | (f) SLCSP Percentage | (g) Advance Payment of the PTC Percentage |
| | | | | |

34 Have you completed all policy amount allocations?

Yes. Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns (a), (b), and (f). Compute the amounts for lines 12–23, columns (c)–(e), and continue to line 24.

No. See the instructions to report additional policy amount allocations.

Part V Alternative Calculation for Year of Marriage

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part V.

| | | | | | |
|-----------|--|------------------------------------|--|------------------------------------|-----------------------------------|
| 35 | Alternative entries for your SSN | (a) Alternative family size | (b) Alternative monthly contribution amount | (c) Alternative start month | (d) Alternative stop month |
| 36 | Alternative entries for your spouse's SSN | (a) Alternative family size | (b) Alternative monthly contribution amount | (c) Alternative start month | (d) Alternative stop month |

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 RAJA RADHAKRISHNAN, MEGALATHA UMAKANTHAN, 137-23-4282, and 884-90-1591.

Part I Tax Return Information (whole dollars only)

Table with 2 columns: Line number and Amount. Lines 1, 2, and 3 with amounts 105591 and 1712.

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 3 4 2 8 2 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 0 1 5 9 1 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.

Table with 11 cells containing digits: 2, 2, 2, 4, 9, 6, 6, 1, 9, 8, 9

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

2023 California Resident Income Tax Return

540

APE

ATTACH FEDERAL RETURN

137-23-4282 RADH 884-90-1591
RAJA RADHAKRISHNAN
MEGALATHA UMAKANTHAN

23

3178 PAWNEE WAY
PLEASANTON CA 94588

09-02-1976 03-06-1981

Principal Residence

Enter your county at time of filing (see instructions)

ALAMEDA

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

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

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

Apt. no/ste. no.

City

State

ZIP code

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

Filing Status

- 1 Single
- 2 Married/RDP filing jointly (even if only one spouse/RDP had income). See instructions.
- 3 Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here.
- 4 Head of household (with qualifying person). See instructions.
- 5 Qualifying surviving spouse/RDP. Enter year spouse/RDP died.

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

Exemptions

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

Whole dollars only

- 7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions. 7 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="radio"/> KARTHIKRAM | <input type="radio"/> SURYA | <input type="radio"/> |
| Last Name | <input type="radio"/> RAJA | <input type="radio"/> RAJA | <input type="radio"/> |
| SSN. See instructions. | <input type="radio"/> 935911246 | <input type="radio"/> 935911305 | <input type="radio"/> |
| Dependent's relationship to you | <input type="radio"/> SON | <input type="radio"/> SON | <input type="radio"/> |

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="144997"/> | <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="105591"/> | <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="105591"/> | <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"/> | <input type="text" value="00"/> |
| 17 | California adjusted gross income. Combine line 15 and line 16 ● 17 | <input type="text" value="105591"/> | <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="12848"/> | <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="92743"/> | <input type="text" value="00"/> |

| | | | |
|-----------|--|-----------------------------------|---------------------------------|
| 31 | Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule <input type="radio"/> FTB 3800 ● <input type="radio"/> FTB 3803 ● 31 | <input type="text" value="2808"/> | <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="1180"/> | <input type="text" value="00"/> |
| 33 | Subtract line 32 from line 31. If less than zero, enter -0- ● 33 | <input type="text" value="1628"/> | <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="1628"/> | <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"/> |

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Your name: RADHAKRISHNAN Your SSN or ITIN: 137-23-4282

| | | | | | | |
|------------------------|----|---|----------------------------------|----|--|--|
| Special Credits | 45 | To claim more than two credits, see instructions. Attach Schedule P (540) | <input type="radio"/> | 45 | <input style="width: 150px; height: 20px;" type="text"/> | <input style="width: 50px; text-align: right;" type="text"/> .00 |
| | 46 | Nonrefundable Renter's Credit. See instructions | <input type="radio"/> | 46 | <input style="width: 150px; height: 20px;" type="text"/> | <input style="width: 50px; text-align: right;" type="text"/> .00 |
| | 47 | Add line 40 through line 46. These are your total credits | <input checked="" type="radio"/> | 47 | <input style="width: 150px; height: 20px;" type="text"/> | <input style="width: 50px; text-align: right;" type="text"/> .00 |
| | 48 | Subtract line 47 from line 35. If less than zero, enter -0- | <input checked="" type="radio"/> | 48 | <input style="width: 150px; height: 20px; text-align: right;" type="text" value="1628"/> | <input style="width: 50px; text-align: right;" type="text"/> .00 |

| | | | | | | |
|--------------------|----|---|-----------------------|----|--|--|
| Other Taxes | 61 | Alternative Minimum Tax. Attach Schedule P (540) | <input type="radio"/> | 61 | <input style="width: 150px; height: 20px;" type="text"/> | <input style="width: 50px; text-align: right;" type="text"/> .00 |
| | 62 | Mental Health Services Tax. See instructions | <input type="radio"/> | 62 | <input style="width: 150px; height: 20px;" type="text"/> | <input style="width: 50px; text-align: right;" type="text"/> .00 |
| | 63 | Other taxes and credit recapture. See instructions | <input type="radio"/> | 63 | <input style="width: 150px; height: 20px;" type="text"/> | <input style="width: 50px; text-align: right;" type="text"/> .00 |
| | 64 | Add line 48, line 61, line 62, and line 63. This is your total tax. | <input type="radio"/> | 64 | <input style="width: 150px; height: 20px; text-align: right;" type="text" value="1628"/> | <input style="width: 50px; text-align: right;" type="text"/> .00 |

| | | | | | | |
|-----------------|----|---|----------------------------------|----|--|--|
| Payments | 71 | California income tax withheld. See instructions | <input type="radio"/> | 71 | <input style="width: 150px; height: 20px; text-align: right;" type="text" value="3340"/> | <input style="width: 50px; text-align: right;" type="text"/> .00 |
| | 72 | 2023 California estimated tax and other payments. See instructions | <input type="radio"/> | 72 | <input style="width: 150px; height: 20px;" type="text"/> | <input style="width: 50px; text-align: right;" type="text"/> .00 |
| | 73 | Withholding (Form 592-B and/or Form 593). See instructions | <input type="radio"/> | 73 | <input style="width: 150px; height: 20px;" type="text"/> | <input style="width: 50px; text-align: right;" type="text"/> .00 |
| | 74 | Excess SDI (or VPD) withheld. See instructions | <input type="radio"/> | 74 | <input style="width: 150px; height: 20px;" type="text"/> | <input style="width: 50px; text-align: right;" type="text"/> .00 |
| | 75 | Earned Income Tax Credit (EITC). See instructions | <input type="radio"/> | 75 | <input style="width: 150px; height: 20px;" type="text"/> | <input style="width: 50px; text-align: right;" type="text"/> .00 |
| | 76 | Young Child Tax Credit (YCTC). See instructions | <input type="radio"/> | 76 | <input style="width: 150px; height: 20px;" type="text"/> | <input style="width: 50px; text-align: right;" type="text"/> .00 |
| | 77 | Foster Youth Tax Credit (FYTC). See instructions | <input type="radio"/> | 77 | <input style="width: 150px; height: 20px;" type="text"/> | <input style="width: 50px; text-align: right;" type="text"/> .00 |
| | 78 | Add line 71 through line 77. These are your total payments. See instructions | <input checked="" type="radio"/> | 78 | <input style="width: 150px; height: 20px; text-align: right;" type="text" value="3340"/> | <input style="width: 50px; text-align: right;" type="text"/> .00 |

| | | | | | | |
|----------------|---|---|-----------------------|----|---|--|
| Use Tax | 91 | Use Tax. Do not leave blank. See instructions. | <input type="radio"/> | 91 | <input style="width: 150px; height: 20px; text-align: right;" type="text" value="0"/> | <input style="width: 50px; text-align: right;" type="text"/> .00 |
| | If line 91 is zero, check if: <input checked="" type="radio"/> <input style="border: 1px solid black; padding: 2px;"/> X No use tax is owed. <input type="radio"/> <input style="border: 1px solid black; padding: 2px; width: 20px; height: 20px; display: inline-block; vertical-align: middle; margin: 0 5px;"/> 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 style="width: 150px; height: 20px;" type="text"/> | <input style="width: 50px; text-align: right;" 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 style="width: 150px; height: 20px; text-align: right;" type="text" value="3340"/> | <input style="width: 50px; text-align: right;" type="text"/> .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 style="width: 150px; height: 20px;" type="text"/> | <input style="width: 50px; text-align: right;" 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 style="width: 150px; height: 20px; text-align: right;" type="text" value="3340"/> | <input style="width: 50px; text-align: right;" type="text"/> .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 style="width: 150px; height: 20px;" type="text"/> | <input style="width: 50px; text-align: right;" 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 style="width: 150px; height: 20px; text-align: right;" type="text" value="1712"/> | <input style="width: 50px; text-align: right;" type="text"/> .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"/> | <input type="text" value=".00"/> |
| | 99 Overpaid tax available this year. Subtract line 98 from line 97 ● 99 | <input type="text" value="1712"/> | <input type="text" value=".00"/> |
| | 100 Tax due. If line 95 is less than line 64, subtract line 95 from line 64 ● 100 | <input type="text"/> | <input type="text" value=".00"/> |

| | | Code | Amount |
|---|--|----------------------------------|----------------------------------|
| Contributions | California Seniors Special Fund. See instructions ● | 400 | <input type="text" value=".00"/> |
| | Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund ● | 401 | <input type="text" value=".00"/> |
| | Rare and Endangered Species Preservation Voluntary Tax Contribution Program ● | 403 | <input type="text" value=".00"/> |
| | California Breast Cancer Research Voluntary Tax Contribution Fund ● | 405 | <input type="text" value=".00"/> |
| | California Firefighters' Memorial Voluntary Tax Contribution Fund ● | 406 | <input type="text" value=".00"/> |
| | Emergency Food for Families Voluntary Tax Contribution Fund ● | 407 | <input type="text" value=".00"/> |
| | California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund ● | 408 | <input type="text" value=".00"/> |
| | California Sea Otter Voluntary Tax Contribution Fund ● | 410 | <input type="text" value=".00"/> |
| | California Cancer Research Voluntary Tax Contribution Fund ● | 413 | <input type="text" value=".00"/> |
| | School Supplies for Homeless Children Voluntary Tax Contribution Fund ● | 422 | <input type="text" value=".00"/> |
| | State Parks Protection Fund/Parks Pass Purchase ● | 423 | <input type="text" value=".00"/> |
| | Protect Our Coast and Oceans Voluntary Tax Contribution Fund ● | 424 | <input type="text" value=".00"/> |
| | Keep Arts in Schools Voluntary Tax Contribution Fund ● | 425 | <input type="text" value=".00"/> |
| | California Senior Citizen Advocacy Voluntary Tax Contribution Fund ● | 438 | <input type="text" value=".00"/> |
| | Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund ● | 439 | <input type="text" value=".00"/> |
| | Rape Kit Backlog Voluntary Tax Contribution Fund ● | 440 | <input type="text" value=".00"/> |
| | Suicide Prevention Voluntary Tax Contribution Fund ● | 444 | <input type="text" value=".00"/> |
| Mental Health Crisis Prevention Voluntary Tax Contribution Fund ● | 445 | <input type="text" value=".00"/> | |
| 110 Add amounts in code 400 through code 445. This is your total contribution ● 110 | | <input type="text" value=".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 Checking ● Account number ● 116 Direct deposit amount .00
 Savings

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:
● Type
● Routing number Checking ● Account number ● 117 Direct deposit amount .00
 Savings

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

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

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 R RADHAKRISHNAN & M UMAKANTHAN | SSN or ITIN 137234282 |
|---|---------------------------------|

| Part I Income Adjustment Schedule | | A Federal Amounts (taxable amounts from your federal tax return) | B Subtractions See instructions | C Additions See instructions |
|---|----------------------------------|--|---|--|
| 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 | <input checked="" type="radio"/> | 144997 | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| b Household employee wages not reported on federal Form(s) W-2 1b | <input checked="" type="radio"/> | | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| c Tip income not reported on line 1a 1c | <input checked="" type="radio"/> | | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| d Medicaid waiver payments not reported on federal Form(s) W-2. See instructions 1d | <input checked="" type="radio"/> | | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| e Taxable dependent care benefits from federal Form 2441, line 26 1e | <input checked="" type="radio"/> | | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| f Employer-provided adoption benefits from federal Form 8839, line 29 1f | <input checked="" type="radio"/> | | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| g Wages from federal Form 8919, line 6. 1g | <input checked="" type="radio"/> | | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| h Other earned income. See instructions 1h | <input checked="" type="radio"/> | 0 | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| i Nontaxable combat pay election. See instructions. 1i | <input checked="" type="radio"/> | | | <input checked="" type="radio"/> |
| z Add line 1a through line 1i. 1z | <input checked="" type="radio"/> | 144997 | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 2 Taxable interest. a <input checked="" type="radio"/> 2b <input checked="" type="radio"/> | | 276 | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 3 Ordinary dividends. See instructions. a <input checked="" type="radio"/> 1 3b <input checked="" type="radio"/> | | 1 | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 4 IRA distributions. See instructions. a <input checked="" type="radio"/> 4b <input checked="" type="radio"/> | | | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 5 Pensions and annuities. See instructions. a <input checked="" type="radio"/> 5b <input checked="" type="radio"/> | | | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 6 Social security benefits. a <input checked="" type="radio"/> 6b <input checked="" type="radio"/> | | | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 7 Capital gain or (loss). See instructions 7 | <input checked="" type="radio"/> | -1674 | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| Section B – Additional Income from federal Schedule 1 (Form 1040) | | | | |
| 1 Taxable refunds, credits, or offsets of state and local income taxes 1 | <input checked="" type="radio"/> | | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 2 a Alimony received. See instructions. 2a | <input checked="" type="radio"/> | | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 3 Business income or (loss). See instructions. . . . 3 | <input checked="" type="radio"/> | | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 4 Other gains or (losses) 4 | <input checked="" type="radio"/> | | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. 5 | <input checked="" type="radio"/> | -32751 | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 6 Farm income or (loss) 6 | <input checked="" type="radio"/> | | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 7 Unemployment compensation 7 | <input checked="" type="radio"/> | | <input checked="" type="radio"/> | <input checked="" type="radio"/> |

| 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"/> 1242 | | |
| 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 | 1 242 | | |
| 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 9b3 | | | |
| 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 | 112091 | | |

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

| | | | |
|---|------|--|--|
| 11 Educator expenses 11 | | | |
| 12 Certain business expenses of reservists, performing artists, and fee-basis government officials. 12 | | | |
| 13 Health savings account deduction 13 | | | |
| 14 Moving expenses. Attach form FTB 3913. See instructions 14 | | | |
| 15 Deductible part of self-employment tax. See instructions. 15 | | | |
| 16 Self-employed SEP, SIMPLE, and qualified plans. . 16 | | | |
| 17 Self-employed health insurance deduction. See instructions. 17 | | | |
| 18 Penalty on early withdrawal of savings 18 | | | |
| 19 a Alimony paid. 19a | | | |
| b Recipient's: SSN <input type="radio"/> _____ Last Name <input type="radio"/> _____ | | | |
| 20 IRA deduction 20 | 6500 | | |
| 21 Student loan interest deduction 21 | | | |
| 22 Reserved for future use 22 | | | |
| 23 Archer MSA deduction. 23 | | | |

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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"/> | 6500 | <input type="radio"/> |
| 27 | Total. Subtract line 26 from line 10 in columns A, B, and C. See instructions 27 | <input type="radio"/> | 105591 | <input type="radio"/> |

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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"/> <u>4104</u> 1 | | | |
| 2 Enter amount from federal Form 1040 or 1040-SR, line 11.. <input checked="" type="radio"/> <u>105591</u> 2 | | | |
| 3 Multiply line 2 by 7.5% (0.075) <input checked="" type="radio"/> <u>7919</u> 3 | | | |
| 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 4 <input checked="" type="radio"/> <u>0</u> <input checked="" type="radio"/> <u>0</u> | | | |
| Taxes You Paid | | | |
| 5 a State and local income tax or general sales taxes. .5a <input checked="" type="radio"/> <u>4312</u> <input checked="" type="radio"/> <u>4312</u> | | | |
| b State and local real estate taxes5b <input checked="" type="radio"/> | | | |
| c State and local personal property taxes5c <input checked="" type="radio"/> | | | |
| d Add line 5a through line 5c.5d <input checked="" type="radio"/> <u>4312</u> | | | |
| 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"/> <u>4312</u> <input checked="" type="radio"/> <u>4312</u> <input checked="" type="radio"/> <u>0</u> | | | |
| 6 Other taxes. List type <input checked="" type="radio"/> <u> </u> 6 <input checked="" type="radio"/> | | | |
| 7 Add line 5e and line 6. 7 <input checked="" type="radio"/> <u>4312</u> <input checked="" type="radio"/> <u>4312</u> <input checked="" type="radio"/> <u>0</u> | | | |
| Interest You Paid | | | |
| 8 a Home mortgage interest and points reported to you on federal Form 10988a <input checked="" type="radio"/> <u>12848</u> <input checked="" type="radio"/> | | | |
| b Home mortgage interest not reported to you on federal Form 10988b <input checked="" type="radio"/> | | | |
| c Points not reported to you on federal Form 1098. .8c <input checked="" type="radio"/> | | | |
| d Reserved for future use8d | | | |
| e Add line 8a through line 8c.8e <input checked="" type="radio"/> <u>12848</u> <input checked="" type="radio"/> | | | |
| 9 Investment interest. 9 <input checked="" type="radio"/> | | | |
| 10 Add line 8e and line 9. 10 <input checked="" type="radio"/> <u>12848</u> <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"/> 17160 | <input checked="" type="radio"/> 4312 | <input checked="" type="radio"/> 0 |
| 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"/> 12848 |
| 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"/> 460 |
| 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"/> 460 |
| 23 Enter amount from federal Form 1040 or 1040-SR, line 11 | <input checked="" type="radio"/> 105591 | <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"/> 2112 |
| 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"/> 12848 |
| 27 Other adjustments. See instructions. Specify. | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> 27 |
| 28 Combine line 26 and line 27. | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> 12848 |
| 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"/> 12848 |
| 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"/> 12848 |

**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

R RADHAKRISHNAN & M UMAKANTHAN

Your social security number

137-23-4282

Medical and Dental Expenses

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

| | | | | |
|----------|---|---|--------|---|
| 1 | Medical and dental expenses (see instructions) | 1 | 4104 | |
| 2 | Enter amount from Form 1040 or 1040-SR, line 11 | 2 | 105591 | |
| 3 | Multiply line 2 by 7.5% (0.075) | 3 | 7919 | |
| 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | 4 | | 0 |

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 | 4312 | |
| b | State and local real estate taxes (see instructions) | 5b | | |
| c | State and local personal property taxes | 5c | | |
| d | Add lines 5a through 5c | 5d | 4312 | |
| e | Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) | 5e | 4312 | |
| 6 | Other taxes. List type and amount: _____ | 6 | | |
| 7 | Add lines 5e and 6 | 7 | | 4312 |

Interest You Paid

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

| | | | | |
|-----------|---|----|-------|-------|
| 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 | 12848 | |
| 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 | 12848 | |
| 9 | Investment interest. Attach Form 4952 if required. See instructions | 9 | | |
| 10 | Add lines 8e and 9 | 10 | | 12848 |

Gifts to Charity

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

| | | | | |
|-----------|--|----|--|--|
| 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 | | 17160 |
| 18 | If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/> | | | |