

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 SARWESWARA RAO MOTAIKA	Social security number 511-99-8564
Spouse's name	Spouse's social security number

Part I Tax Return Information – Tax Year Ending December 31, 2022 (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	20,223.
2 Total tax	2	728.
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	1,615.
4 Amount you want refunded to you	4	887.
5 Amount you owe	5	

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

9	8	5	6	4
---	---	---	---	---

 as my signature on the income tax return (original or amended) I am now authorizing.
ERO firm name
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 _____ to enter or generate my PIN

--	--	--	--	--

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

Filing Status [X] Single [] Married filing jointly [] Married filing separately (MFS) [] Head of household (HOH) [] Qualifying surviving spouse (QSS)
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Personal information section including name, social security numbers, and home address.

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) [] Yes [X] 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, 1958 [] Are blind Spouse: [] Was born before January 2, 1958 [] Is blind

Table for Dependents with columns for name, social security number, relationship, and tax credit options.

Main income table with rows 1a through 15, including sub-rows for interest, dividends, and deductions, with corresponding amounts.

Table with 2 columns: Line number and Amount. Rows 16-24 include Tax and Credits. Total tax is 728.

Table with 2 columns: Line number and Amount. Rows 25-33 include Payments. Total payments are 1,615.

Table with 2 columns: Line number and Amount. Rows 34-36 include Refund. Amount of refund is 887.

Table with 2 columns: Line number and Amount. Rows 37-38 include Amount You Owe. Total amount owed is 728.

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

Sign Here section with signature lines for preparer and spouse, and fields for date and occupation.

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

TAXABLE YEAR

FORM

2022

California e-file Signature Authorization for Individuals

8879

Table with 2 columns: Name (SARWESWARA RAO MOTAIKA), Spouse's/RDP's name, SSN or ITIN (511-99-8564), Spouse's/RDP's SSN or ITIN.

Part I Tax Return Information (whole dollars only)

Table with 2 columns: Line number and Amount. Line 1: California adjusted gross income (AGI) 20223. Line 2: Amount You Owe. Line 3: Refund or No Amount Due 1241.

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, 2022, and to the best of my knowledge and belief, it is true, correct, and complete.

Taxpayer's PIN: check one box only

[X] I authorize GLOBAL TAXES LLC to enter my PIN 9 8 5 6 4 as my signature on my 2022 e-filed California individual income tax return.

[] I will enter my PIN as my signature on my 2022 e-filed California individual income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method.

Your signature Date

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

[] I authorize to enter my PIN as my signature on my 2022 e-filed California individual income tax return.

[] I will enter my PIN as my signature on my 2022 e-filed California individual income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method.

Spouse's/RDP's signature Date

Practitioner PIN Method Returns Only -- continue below

Part III Certification and Authentication — Practitioner PIN Method Only

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

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

Table with 11 cells containing digits: 2 2 2 4 9 6 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 2022 California individual income tax return for the taxpayer(s) indicated above.

ERO's signature Date 03/15/2023

2022 California Resident Income Tax Return

540

APE

DO NOT ATTACH FEDERAL RETURN

511-99-8564 MOTA
SARWESWARAR MOTAIIKA

22

1828 CAUVIN CT
FUQUAY VARINA NC 27526

08-14-1985

Principal Residence

Enter your county at time of filing (see instructions)

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. See instr.
 - 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.
- See instructions.

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

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 \$140 = \$
- 8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. 8 X \$140 = \$
- 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 \$140 = \$

Your name: Your SSN or ITIN:

10 Dependents: Do not include yourself or your spouse/RDP.

	Dependent 1	Dependent 2	Dependent 3
First Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
Last Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
SSN. See instructions.	<input type="text"/>	<input type="text"/>	<input type="text"/>
Dependent's relationship to you	<input type="text"/>	<input type="text"/>	<input type="text"/>

Total dependent exemptions ● 10 X \$433 = ● \$

11 Exemption amount: Add line 7 through line 10. Transfer this amount to line 32 ● 11 \$

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

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

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

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

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

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

18 Enter the larger of {
 Your California **itemized deductions** from Schedule CA (540), Part II, line 30; **OR**
 Your California **standard deduction** shown below for your filing status:
 • Single or Married/RDP filing separately. \$5,202
 • Married/RDP filing jointly, Head of household, or Qualifying surviving spouse/RDP. \$10,404
 If Married/RDP filing separately or the box on line 6 is checked, **STOP**. See instructions ● 18 .00

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

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

● FTB 3800 ● FTB 3803 ● 31 .00

32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$229,908, see instructions. ● 32 .00

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

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

35 Add line 33 and line 34. ● 35 .00

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

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

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

Your name: Your SSN or ITIN:

Special Credits

45 To claim more than two credits. See instructions. Attach Schedule P (540). 45 .00

46 Nonrefundable Renter's Credit. See instructions 46 .00

47 Add line 40 through line 46. These are your total credits 47 .00

48 Subtract line 47 from line 35. If less than zero, enter -0- 48 .00

Other Taxes

61 Alternative Minimum Tax. Attach Schedule P (540) 61 .00

62 Mental Health Services Tax. See instructions 62 .00

63 Other taxes and credit recapture. See instructions 63 .00

64 Add line 48, line 61, line 62, and line 63. This is your total tax. 64 .00

Payments

71 California income tax withheld. See instructions 71 .00

72 2022 California estimated tax and other payments. See instructions 72 .00

73 Withholding (Form 592-B and/or Form 593). See instructions 73 .00

74 Excess SDI (or VPD) withheld. See instructions 74 .00

75 Earned Income Tax Credit (EITC). See instructions 75 .00

76 Young Child Tax Credit (YCTC). See instructions 76 .00

77 Foster Youth Tax Credit (FYTC). See instructions 77 .00

78 Add line 71 through line 77. These are your total payments. See instructions 78 .00

Use Tax

91 **Use Tax.** Do not leave blank. See instructions. 91 .00

If line 91 is zero, check if: No use tax is owed. 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. If you did not check the box, see instructions.

Individual Shared Responsibility (ISR) Penalty. See instructions 92 .00

Overpaid Tax/Tax Due

93 Payments balance. If line 78 is more than line 91, subtract line 91 from line 78 93 .00

94 **Use Tax balance.** If line 91 is more than line 78, subtract line 78 from line 91 94 .00

95 Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92, subtract line 92 from line 93. 95 .00

96 Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93, subtract line 93 from line 92. 96 .00

97 Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95. 97 .00

Your name: Your SSN or ITIN:

Overpaid Tax/Tax Due	98 Amount of line 97 you want applied to your 2023 estimated tax ● 98 <input type="text"/>	.00
	99 Overpaid tax available this year. Subtract line 98 from line 97 ● 99 <input type="text" value="1241"/>	.00
	100 Tax due. If line 95 is less than line 64, subtract line 95 from line 64 ● 100 <input type="text"/>	.00

Contributions		Code	Amount	
California Seniors Special Fund. See instructions ●	400	<input type="text"/>	.00	
Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund ●	401	<input type="text"/>	.00	
Rare and Endangered Species Preservation Voluntary Tax Contribution Program ●	403	<input type="text"/>	.00	
California Breast Cancer Research Voluntary Tax Contribution Fund ●	405	<input type="text"/>	.00	
California Firefighters' Memorial Voluntary Tax Contribution Fund ●	406	<input type="text"/>	.00	
Emergency Food for Families Voluntary Tax Contribution Fund ●	407	<input type="text"/>	.00	
California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund ●	408	<input type="text"/>	.00	
California Sea Otter Voluntary Tax Contribution Fund ●	410	<input type="text"/>	.00	
California Cancer Research Voluntary Tax Contribution Fund ●	413	<input type="text"/>	.00	
School Supplies for Homeless Children Voluntary Tax Contribution Fund ●	422	<input type="text"/>	.00	
State Parks Protection Fund/Parks Pass Purchase ●	423	<input type="text"/>	.00	
Protect Our Coast and Oceans Voluntary Tax Contribution Fund ●	424	<input type="text"/>	.00	
Keep Arts in Schools Voluntary Tax Contribution Fund ●	425	<input type="text"/>	.00	
Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund ●	431	<input type="text"/>	.00	
California Senior Citizen Advocacy Voluntary Tax Contribution Fund ●	438	<input type="text"/>	.00	
Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund ●	439	<input type="text"/>	.00	
Rape Kit Backlog Voluntary Tax Contribution Fund ●	440	<input type="text"/>	.00	
Suicide Prevention Voluntary Tax Contribution Fund ●	444	<input type="text"/>	.00	
Mental Health Crisis Prevention Voluntary Tax Contribution Fund ●	445	<input type="text"/>	.00	
California Community and Neighborhood Tree Voluntary Tax Contribution Fund ●	446	<input type="text"/>	.00	
110 Add amounts in code 400 through code 446. This is your total contribution ●	110	<input type="text"/>	.00	

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.

REV 02/17/23 PRO

Your name: Your SSN or ITIN:

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:

● Routing number ● Type Checking Savings ● Account number ● 116 Direct deposit amount .00

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Routing number ● Type Checking Savings ● Account number ● 117 Direct deposit amount .00

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

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

2022 California Adjustments – Residents

CA (540)

Important: Attach this schedule behind Form 540, Side 5 as a supporting California schedule.

Name(s) as shown on tax return: SARWESWARA RAO MOTAIKA
 SSN or ITIN: 511998564

Part I Income Adjustment Schedule
Section A – Income from federal Form 1040 or 1040-SR

	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
1 a Total amount from federal Form(s) W-2, box 1. See instructions 1a	<input checked="" type="radio"/> 20223	<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"/>
z Add line 1a through line 1i. 1z	<input checked="" type="radio"/> 20223	<input checked="" type="radio"/>	<input checked="" type="radio"/>
2 Taxable interest. a <input checked="" type="radio"/> 2b <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
3 Ordinary dividends. See instructions. a <input checked="" type="radio"/> 3b <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
4 IRA distributions. See instructions. a <input checked="" type="radio"/> 4b <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
5 Pensions and annuities. See instructions. a <input checked="" type="radio"/> 5b <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
6 Social security benefits. a <input checked="" type="radio"/> 6b <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
7 Capital gain or (loss). See instructions 7	<input checked="" type="radio"/>	<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"/>	
2 a Alimony received. See instructions. 2a	<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"/>	<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"/>	

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

REV 02/17/23 PRO



Section B – Additional Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
9 a Total other income. Add lines 8a through 8z. 9a	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
b1 Disaster loss deduction from form FTB 3805V.. 9b1		<input type="radio"/>	
b2 NOL deduction from form FTB 3805V 9b2		<input type="radio"/>	
b3 NOL from form FTB 3805Z, 3807, or 3809 . . 9b3		<input type="radio"/>	
10 Total. Combine Section A, line 1z through line 7, and Section B, line 1 through line 7, and line 9a in column A and column C. Add Section A, line 1z through line 7, and Section B, line 1 through line 7, line 9a, and line 9b1 through line 9b3 in column B (as applicable). See instructions. 10	<input type="radio"/> 20223	<input type="radio"/>	<input type="radio"/>

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

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

REV 02/17/23 PRO

Section C – Adjustments to Income Continued		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
24	Other adjustments:			
a	Jury duty pay 24a	<input type="radio"/>		
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit. 24b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m 24c	<input type="radio"/>	<input type="radio"/>	
d	Reforestation amortization and expenses. 24d	<input type="radio"/>	<input type="radio"/>	
e	Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 24e	<input type="radio"/>		
f	Contributions to IRC Section 501(c)(18)(D) pension plans 24f	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
g	Contributions by certain chaplains to IRC Section 403(b) plans 24g	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims 24h	<input type="radio"/>		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations. 24i	<input type="radio"/>	<input type="radio"/>	
j	Housing deduction from federal Form 2555 24j	<input type="radio"/>	<input type="radio"/>	
k	Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) 24k	<input type="radio"/>		
z	Other adjustments. List type and amount. <input type="radio"/> _____ 24z	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
25	Total other adjustments. Add line 24a through line 24z 25	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
26	Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions 26	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
27	Total. Subtract line 26 from line 10 in columns A, B, and C. See instructions 27	<input type="radio"/>	20223 <input type="radio"/>	<input type="radio"/>

REV 02/17/23 PRO

Part II Adjustments to Federal Itemized Deductions

Check the box if you did NOT itemize for federal but will itemize for California

	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Medical and Dental Expenses See instructions.			
1 Medical and dental expenses <input checked="" type="radio"/> _____ 1			
2 Enter amount from federal Form 1040 or 1040-SR, line 11.. <input checked="" type="radio"/> <u>20223</u> 2			
3 Multiply line 2 by 7.5% (0.075) <input checked="" type="radio"/> <u>1517</u> 3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 4 <input checked="" type="radio"/>			<input checked="" type="radio"/>
Taxes You Paid			
5 a State and local income tax or general sales taxes. .5a <input checked="" type="radio"/> <u>1432</u> <input checked="" type="radio"/> <u>1432</u>	<u>1432</u>	<u>1432</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>1432</u>	<u>1432</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>1432</u> <input checked="" type="radio"/> <u>1432</u> <input checked="" type="radio"/> <u>0</u>	<u>1432</u>	<u>1432</u>	<u>0</u>
6 Other taxes. List type <input checked="" type="radio"/> _____ 6 <input checked="" type="radio"/>			<input checked="" type="radio"/>
7 Add line 5e and line 6. 7 <input checked="" type="radio"/> <u>1432</u> <input checked="" type="radio"/> <u>1432</u> <input checked="" type="radio"/> <u>0</u>	<u>1432</u>	<u>1432</u>	<u>0</u>
Interest You Paid			
8 a Home mortgage interest and points reported to you on federal Form 10988a <input checked="" type="radio"/>			<input checked="" type="radio"/>
b Home mortgage interest not reported to you on federal Form 10988b <input checked="" type="radio"/>			<input checked="" type="radio"/>
c Points not reported to you on federal Form 1098. .8c <input checked="" type="radio"/>			<input checked="" type="radio"/>
d Reserved for future use8d			
e Add line 8a through line 8c.8e <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
9 Investment interest. 9 <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
10 Add line 8e and line 9. 10 <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>

REV 02/17/23 PRO

Part II Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Gifts to Charity			
11 Gifts by cash or check. 11	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
12 Other than by cash or check. 12	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
13 Carryover from prior year. 13	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
14 Add line 11 through line 13 14	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
Casualty and Theft Losses			
15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions . . 15	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
Other Itemized Deductions			
16 Other—from list in federal instructions. 16	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C. 17	<input checked="" type="radio"/> 1432	<input checked="" type="radio"/> 1432	<input checked="" type="radio"/> 0

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

Job Expenses and Certain Miscellaneous Deductions

- 19** Unreimbursed employee expenses: job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions **19** _____
- 20** Tax preparation fees **20** _____
- 21** Other expenses: investment, safe deposit box, etc. List type. _____ **21** 0
- 22** Add line 19 through line 21 **22** 0
- 23** Enter amount from federal Form 1040 or 1040-SR, line 11 _____ **20223**
- 24** Multiply line 23 by 2% (0.02). If less than zero, enter 0. **24** 404
- 25** Subtract line 24 from line 22. If line 24 is more than line 22, enter 0. **25** 0
- 26 Total Itemized Deductions.** Add line 18 and line 25 **26** 0
- 27** Other adjustments. See instructions. Specify. _____ **27** _____
- 28** Combine line 26 and line 27. **28** 0
- 29 Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?**
 Single or married/RDP filing separately **\$229,908**
 Head of household **\$344,867**
 Married/RDP filing jointly or qualifying surviving spouse/RDP **\$459,821**
- No.** Transfer the amount on line 28 to line 29.
Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29. **29** 0
- 30 Enter the larger of the amount on line 29 or your standard deduction listed below:**
 Single or married/RDP filing separately. See instructions **\$5,202**
 Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP . . **\$10,404**
- Transfer the amount on line 30 to Form 540, line 18.** **30** 5202

2022 California Earned Income Tax Credit

3514

Attach to your California Form 540, Form 540 2EZ, or Form 540NR.

Name(s) as shown on tax return

Your SSN or ITIN

SARWESWARA RAO MOTAIKA

511998564

If you are separated from your spouse/registered domestic partner (RDP), filing a separate return, and meet the requirements to claim the California Earned Income Tax Credit (EITC) (see instructions), check here

Before you begin:

If you claim the California EITC even though you know you are not eligible, you may not be allowed to take the credit for up to 10 years. If you are claiming the California EITC, you must provide your date of birth (DOB), and spouse's/RDP's DOB if filing jointly, on your California tax return. If you qualify for the California EITC, you may also qualify for the Young Child Tax Credit (YCTC) and/or the Foster Youth Tax Credit (FYTC). You may also qualify for the YCTC if you would otherwise have been allowed the California EITC but you have earned income of zero dollars or less. See instructions for additional information.

Follow Step 1 through Step 11 in the instructions to determine if you meet the requirements to complete this form, and to figure the amount of the credit(s).

Part I Qualifying Information See Specific Instructions.

- 1 a Has the Internal Revenue Service (IRS) previously disallowed your federal Earned Income Credit (EIC)? Yes No
- b Has the Franchise Tax Board (FTB) previously disallowed your California EITC? Yes No
- 2 Federal AGI (federal Form 1040 or 1040-SR, line 11) 2 .00
- 3 Federal EIC (federal Form 1040 or 1040-SR, line 27) 3 .00

Part II Investment Income Information

- 4 Investment Income. See instructions for Step 2 – Investment Income 4 .00

Part III Qualifying Child Information

You must complete Part I and Part II before filling out Part III. **If you are not claiming a qualifying child, skip Part III and go to Step 4 in the instructions.**

Qualifying Child Information (Complete line 5 through line 12 for each child under Child 1, Child 2, or Child 3, as applicable.)

- | | Child 1 | Child 2 | Child 3 |
|--|--|--|--|
| 5 First name | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 6 Last name | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 7 SSN or ITIN. See instructions. | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 8 Date of birth (mm/dd/yyyy). If born after 2003 and the child is younger than you (or your spouse/RDP, if filing jointly), skip line 9a and line 9b; go to line 10. | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 9 a Was the child under age 24 at the end of 2022, a student, and younger than you (or your spouse/RDP, if filing jointly)? If yes, go to line 10. If no, go to line 9b. See instructions. | <input checked="" type="radio"/> Yes <input type="checkbox"/> No | <input checked="" type="radio"/> Yes <input type="checkbox"/> No | <input checked="" type="radio"/> Yes <input type="checkbox"/> No |
| b Was the child permanently and totally disabled during any part of 2022? If yes, go to line 10. If no, stop here. The child is not a qualifying child. | <input checked="" type="radio"/> Yes <input type="checkbox"/> No | <input checked="" type="radio"/> Yes <input type="checkbox"/> No | <input checked="" type="radio"/> Yes <input type="checkbox"/> No |
| 10 Child's relationship to you. See instructions. | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 11 Number of days child lived with you in California during 2022. Do not enter more than 365 days. See instructions. | <input type="text"/> | <input type="text"/> | <input type="text"/> |

12 Child's physical address during 2022. See instructions.

Child 1 **a** Street address (number, street, and apt. no./ste. no.)

b City **c** State **d** ZIP code

Child 2 **a** Street address (number, street, and apt. no./ste. no.)

b City **c** State **d** ZIP code

Child 3 **a** Street address (number, street, and apt. no./ste. no.)

b City **c** State **d** ZIP code

Part IV California Earned Income

13 Wages, salaries, tips, and other employee compensation, subject to California withholding. See instructions. **13**

14 IHSS payments. See instructions. **14**

15 Prison inmate wages and/or pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. See instructions. **15**

16 Subtract line 14 and line 15 from line 13. **16**

17 Nontaxable combat pay. See instructions. **17**

18 Business income or (loss). Enter amount from Worksheet 3, line 5. See instructions. **18**

a Business name.

Street address (number, street, and apt. no./ste. no.).

b Business address.

City State ZIP code

c Business license number.

d SEIN.

e Business code.

19 California Earned Income. Add line 16, line 17, and line 18. **19**

Part V California Earned Income Tax Credit (Complete Step 6 in the instructions.)

20 California EITC. Enter amount from California Earned Income Tax Credit Worksheet, Part III, line 6. This amount should also be entered on Form 540, line 75; or Form 540 2EZ, line 23a. **20**

REV 02/17/23 PRO

Part VI Nonresident or Part-Year Resident California Earned Income Tax Credit

- 21 CA Exemption Credit Percentage from Form 540NR, line 38. See instructions. . . . 21
- 22 **Nonresident or Part-Year Resident EITC.** Multiply line 20 by line 21.
This amount should also be entered on Form 540NR, line 85. . . . 22 .00

Part VII Young Child Tax Credit (See Step 8 in the instructions before completing this part.)

- 23 **California Earned Income.** Enter the amount from form FTB 3514, line 19. If the amount entered here is greater than \$0, do not complete line 23a or line 23b and continue on to line 24. . . . 23 .00
- a **Total wages, salaries, tips, and other employee compensation.** See instructions. . . 23a .00
- b If your **total** federal net loss exceeds \$32,490, check the box. See instructions. . .
- 24 **Available Young Child Tax Credit.** 24 1,083 .00
- If the amount on line 23 is \$25,000 or less, skip line 25 through line 27 and enter \$1,083 on line 28. If applicable, complete line 29 and line 30.
 - If the amount on line 23 is greater than \$25,000, complete line 25 through line 28. If applicable, complete line 29 and line 30.
- 25 Excess Earned Income over threshold. Subtract \$25,000 from line 23. 25 .00
- 26 Divide line 25 by 100. Enter the result as a decimal out to two decimal places, **do not** round. 26
- 27 **Reduction amount.** Multiply line 26 by \$21.66. Enter the result as a decimal out to two decimal places, **do not** round. 27
- 28 **Young Child Tax Credit.**
- If you did not need to complete line 25 through line 27, your credit is the \$1,083 from line 24.
 - If you completed lines 25 through 27, to compute your credit, subtract line 27 from line 24. If your credit amount is between \$0 and \$1, enter \$1. If your credit amount is over \$1, round to the nearest whole dollar.
- This amount should also be entered on Form 540, line 76; or Form 540 2EZ, line 23b. 28 .00

Part VIII Nonresident or Part-Year Resident Young Child Tax Credit (See Step 9 in the instructions.)

- 29 CA Exemption Credit Percentage from Form 540NR, line 38. See instructions. . . . 29
- 30 **Nonresident or Part-Year Resident YCTC.** Multiply line 28 by line 29.
This amount should also be entered on Form 540NR, line 86. 30 .00

Part IX Foster Youth Tax Credit (See Step 10 in the instructions.)

- 31 Who is claiming the FYTC? If both spouses/RDPs qualify, you must each check the box that applies to you. See instructions.
- a Primary Taxpayer: My name is the first name listed on this return.
- b Spouse/RDP: My name is listed as the spouse/RDP on this joint return.
- 32 Qualifying foster youth information. See instructions.
- | | Primary Taxpayer | Spouse/RDP |
|------------------------|----------------------|----------------------|
| a First name | <input type="text"/> | <input type="text"/> |
| b Last name. | <input type="text"/> | <input type="text"/> |

33 To better assist us in verifying your eligibility, please check the applicable box(es) below. See instructions.

a Primary Taxpayer: By checking the box and signing the tax return to which this form is attached, I certify that I am the primary taxpayer listed on this return and voluntarily consent and authorize the California Department of Social Services and any of its affiliated programs (including, but not limited to, CalWORKS and CalFRESH) to confirm or deny, and disclose relevant information to the State of California Franchise Tax Board regarding, my eligibility for the FYTC

b Spouse/RDP: By checking the box and signing the tax return to which this form is attached, I certify that I am the spouse/RDP listed on this joint return and voluntarily consent and authorize the California Department of Social Services and any of its affiliated programs (including, but not limited to, CalWORKS and CalFRESH) to confirm or deny, and disclose relevant information to the State of California Franchise Tax Board regarding, my eligibility for the FYTC.

Note: Each individual who claims the FYTC and does not check the applicable box above must attach to this return a letter issued by a county or state agency confirming that individual's status as a foster youth at or after age 13, or other proof of status, as a condition of receiving the FYTC.

34 **California Earned Income.** Enter the amount from form FTB 3514, line 19 34 .00

35 **Available Foster Youth Tax Credit.** 35 .00

• If the amount on line 34 is \$25,000 or less, skip line 36 through line 38 and enter on line 35 and line 39 the following amount.

- If either the taxpayer **or** spouse/RDP is claiming the FYTC, enter \$1,083 on line 35 and line 39.
- If both taxpayer **and** spouse/RDP are claiming the FYTC, enter \$2,166 on line 35 and line 39.

If applicable, complete line 40 and line 41.

• If the amount on line 34 is greater than \$25,000, complete line 36 through line 38 and enter on line 35 the following amount.

- If either the taxpayer **or** spouse/RDP is claiming the FYTC, enter \$1,083 on line 35.
- If both taxpayer **and** spouse/RDP are claiming the FYTC, enter \$2,166 on line 35.

If applicable, complete line 40 and line 41.

36 **Excess Earned Income over threshold.** Subtract \$25,000 from line 34. 36 .00

37 **Divide line 36 by 100.** Enter the result as a decimal out to two decimal places, **do not** round. 37

38 **Reduction amount.** 38

• If either the taxpayer **or** spouse/RDP is claiming the FYTC, multiply line 37 by \$21.66. Enter the result as a decimal out to two decimal places, **do not** round.

• If both taxpayer **and** spouse/RDP are claiming the FYTC, multiply line 37 by \$43.32. Enter the result as a decimal out to two decimal places, **do not** round.

39 Foster Youth Tax Credit.

- If you did not need to complete line 36 through line 38, and either the taxpayer **or** spouse/RDP is claiming the FYTC, the credit is the \$1,083 from line 35.
- If you did not need to complete line 36 through line 38, and both taxpayer **and** spouse/RDP are claiming the FYTC, the credit is the \$2,166 from line 35.
- If you completed line 36 through line 38, to compute your credit, subtract line 38 from line 35. If your credit amount is between \$0 and \$1, enter \$1. If your credit amount is over \$1, round to the nearest whole dollar.

This amount should also be entered on Form 540, line 77; or Form 540 2EZ, line 23c. 39 .00

Part X Nonresident or Part-Year Resident Foster Youth Tax Credit (See Step 11 in the instructions.)

40 **CA Exemption Credit Percentage** from Form 540NR, line 38. See instructions . . . 40

41 **Nonresident or Part-Year Resident FYTC.** Multiply line 39 by line 40. This amount should also be entered on Form 540NR, line 87. 41 .00

Paid Preparer's Due Diligence Checklist for California Earned Income Tax Credit

Attach to taxpayer's original or amended California Form 540, 540 2EZ, or 540NR.

Name(s) as shown on tax return

SSN or ITIN

SARWESWARA RAO MOTAIIKA

511998564

Part I Due Diligence Requirements

1 a Preparer's name 1a

[Empty box for name]

b Preparer's PTIN 1b

[Empty box for PTIN]

c Preparer's license, registration, or enrollment type. Check one box

CPA EA Attorney CTEC Other (specify)

If CPA, Attorney, or Other, enter license, registration, or enrollment state 1c

[Empty box for state]

d Preparer's license, registration, or enrollment number 1d

[Empty box for number]

2 Did you complete form FTB 3514, California Earned Income Tax Credit, based on current information provided by the taxpayer or reasonably obtained by you? 2 Yes No

3 Did you complete the California Earned Income Tax Credit Worksheet found in the form FTB 3514 instructions, or your own worksheet that provides the same information as the form FTB 3514 worksheet? 3 Yes No

4 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following: Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the California Earned Income Tax Credit (EITC) Review information to determine that the taxpayer is eligible to claim the credit and for what amount. 4 Yes No

5 Did any information provided by the taxpayer, a third party, or reasonably known to you, in connection with preparing form FTB 3514, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 5a and 5b. If "No," go to question 6.) 5 Yes No

a Did you make reasonable inquiries to determine the correct, complete, and consistent information? 5a Yes No

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 form FTB 3514.) 5b Yes No

6 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 5b, a copy of this form, a copy of applicable worksheets, a record of how, when and from whom the information used to prepare form FTB 3514 and worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for or to figure the amount for the credit 6 Yes No

List those documents provided by the taxpayer, if any, that you relied on.

[Empty lines for document list]

7 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for and the amount of the EITC claimed on the return if his/her return is selected for audit? 7 Yes No

8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct federal Form 1040, Form 1040-SR, Schedule C, Schedule F, or Schedule SE? 8 Yes No N/A

Part II Due Diligence Questions

- 9 a Have you determined that the taxpayer is eligible to claim the EITC for the number of children whom the EITC is claimed, or to claim the EITC if the taxpayer has no qualifying child? (If the taxpayer is claiming the EITC and does not have a qualifying child, skip questions 9b and 9c and go to Part III.) 9a Yes No
- b Did you explain to the taxpayer that he/she may not claim the EITC if the child has not lived with the taxpayer for over half the year, even if the taxpayer has supported the child?..... 9b Yes No
- c Did you explain to the taxpayer the rules about claiming the EITC when a child is the qualifying child of more than one person (tiebreaker rules)? 9c Yes No
 N/A

Part III Credit Eligibility Certification

You have complied with all the due diligence requirements 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 and in what amount;
- B. Complete form FTB 3596 truthfully and accurately and complete the actions described in this checklist;
- C. Submit form FTB 3596 in the manner required; and
- D. Keep all five of the following records for 4 years from the latest of the dates specified in the instructions under Document Retention:
 - 1. A copy of form FTB 3596,
 - 2. The EITC worksheet(s) or your own worksheet(s),
 - 3. Copies of any taxpayer documents you relied on to determine eligibility for and to figure the amount of EITC,
 - 4. A record of how, when, and from whom the information used to prepare the form and worksheet(s) was obtained, and
 - 5. A record of any additional information you relied upon including questions you asked and the taxpayer's answers.

If you have not complied with all the due diligence requirements for the EITC claimed, you may have to pay a \$500 penalty for each failure to comply.

10 Do you certify that all of the answers on form FTB 3596 are, to the best of your knowledge, true, correct, and complete? 10 Yes No