

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 SANTHOSH R Last name MANDALA Your social security number 862 98 1959

If joint return, spouse's first name and middle initial SRAVANTHI Last name KANDI Spouse's social security number 990 98 6913

Home address (number and street). If you have a P.O. box, see instructions. 1035 ASTER AVENUE Apt. no. 2116 Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below. SUNNYVALE State CA ZIP code 94086 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

Income section table with rows 1a through 1z and columns for amounts and taxable amounts

Table with rows 2a through 6a and columns for taxable interest, ordinary dividends, and taxable amounts

Table with rows 7 through 15 and columns for capital gain, total income, adjusted gross income, standard deduction, and taxable income

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	8,473.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	8,473.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	8,473.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	0.
	24	Add lines 22 and 23. This is your total tax	24	8,473.

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	12,714.
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	12,714.
	26	2023 estimated tax payments and amount applied from 2022 return	26	
	27	Earned income credit (EIC)	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
	31	Amount from Schedule 3, line 15	31	
	32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	
	33	Add lines 25d, 26, and 32. These are your total payments	33	12,714.

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	4,241.
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	4,241.
Direct deposit? See instructions.	b	Routing number 1 2 1 0 4 2 8 8 2 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number 6 6 8 0 8 1 4 2 3 0		
	36	Amount of line 34 you want applied to your 2024 estimated tax	36	

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	
	38	Estimated tax penalty (see instructions)	38	

Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions **Yes**. Complete below. **No**

Designee's name _____ Phone no. _____ Personal identification number (PIN) _____

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation SOFTWARE ENGINEER	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation HOME MAKER	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no. (669) 254-5859	Email address MANDHALA.SANTHOSH@GMAIL.COM		

Paid Preparer Use Only

Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM	Preparer's signature SYAM PRIYA RAM SAGAR GUPTA TALLAM	Date 01/11/2024	PTIN P02082703	Check if: <input type="checkbox"/> Self-employed
Firm's name GLOBAL TAXES LLC	Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816			Phone no. (678) 965-9522
Firm's EIN				84-3171965

**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
SANTHOSH R MANDALA & SRAVANTHI KANDI

Your social security number
862-98-1959

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	-11,293.
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		
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 ABL 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	
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	-11,293.

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
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

**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
Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service

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

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

Name(s) shown on return

SANTHOSH R MANDALA & SRAVANTHI KANDI

Your social security number

862-98-1959

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 FLAT NO: 202, SR TOWERS NIZAMPET, HYDERABAD TELANGANA IN 500090

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	
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 2,024.		
4 Royalties received	4		
Expenses:			
5 Advertising	5		
6 Auto and travel (see instructions)	6		
7 Cleaning and maintenance	7 2,540.		
8 Commissions	8		
9 Insurance	9		
10 Legal and other professional fees	10		
11 Management fees	11 1,920.		
12 Mortgage interest paid to banks, etc. (see instructions)	12		
13 Other interest	13 1,880.		
14 Repairs	14 2,730.		
15 Supplies	15 2,670.		
16 Taxes	16		
17 Utilities	17		
18 Depreciation expense or depletion	18 1,577.		
19 Other (list) _____	19		
20 Total expenses. Add lines 5 through 19	20 13,317.		
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 -11,293.		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22 (11,293.)		
23a Total of all amounts reported on line 3 for all rental properties	23a 2,024.		
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		
d Total of all amounts reported on line 18 for all properties	23d 1,577.		
e Total of all amounts reported on line 20 for all properties	23e 13,317.		
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 (11,293.)		
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 -11,293.		

For Paperwork Reduction Act Notice, see the separate instructions.

NPA

-11,293.

Schedule E (Form 1040) 2023

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 or ITIN. Values include SANTHOSH R MANDALA, SRAVANTHI KANDI, 862-98-1959, and 990-98-6913.

Part I Tax Return Information (whole dollars only)

Table with 2 columns: Line number and Amount. Lines 1, 2, and 3 with amounts 113267, 0, and 4373.

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

- Checkboxes for PIN authorization: 'I authorize GLOBAL TAXES LLC to enter my PIN' (checked) and 'I will enter my PIN as my signature...' (unchecked).

Your signature Date

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

- Checkboxes for PIN authorization: 'I authorize GLOBAL TAXES LLC to enter my PIN' (checked) and 'I will enter my PIN as my signature...' (unchecked).

Spouse's/RDP's signature Date

Practitioner PIN Method Returns Only -- continue below

Part III Certification and Authentication — Practitioner PIN Method Only

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

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

2 2 2 4 9 6 0 8 2 7 1

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2023 California individual income tax return for the taxpayer(s) indicated above.

ERO's signature Date 01/11/2024

2023 California Resident Income Tax Return

540

APE

ATTACH FEDERAL RETURN

862-98-1959 MAND 990-98-6913
SANTHOSH R MANDALA
SRAVANTHI KANDI

23

1035 ASTER AVENUE APT 2116
SUNNYVALE CA 94086

08-12-1990 04-10-1996

Principal Residence

Enter your county at time of filing (see instructions)

SANTA CLARA

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

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

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

Apt. no/ste. no.

City

State

ZIP code

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

Filing Status

1 Single

4 Head of household (with qualifying person). See instructions.

2 Married/RDP filing jointly (even if only one spouse/RDP had income). See instructions.

5 Qualifying surviving spouse/RDP. Enter year spouse/RDP died. See instructions.

3 Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here.

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 2 X \$144 = \$ 288

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions. 8 X \$144 = \$

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. 9 X \$144 = \$

Your name: Your SSN or ITIN:

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

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

Total dependent exemptions ● 10 X \$446 = ● \$

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

12	State wages from your federal Form(s) W-2, box 16 ● 12	<input type="text" value="113267"/>	<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="113267"/>	<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="113267"/>	<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="113267"/>	<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="10726"/>	<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="102541"/>	<input type="text" value="00"/>

31	Tax. Check the box if from: <input type="checkbox"/> Tax Table <input checked="" type="checkbox"/> Tax Rate Schedule		
	● <input type="checkbox"/> FTB 3800 ● <input type="checkbox"/> FTB 3803 ● 31	<input type="text" value="3399"/>	<input type="text" value="00"/>
32	Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$237,035, see instructions. ● 32	<input type="text" value="288"/>	<input type="text" value="00"/>
33	Subtract line 32 from line 31. If less than zero, enter -0- ● 33	<input type="text" value="3111"/>	<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="3111"/>	<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"/>

REV 01/02/24 PRO

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 2023 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: MANDALA

Your SSN or ITIN: 862-98-1959

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="4373"/>	<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="0"/> .00
	Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund ●	401	<input type="text" value="0"/> .00
	Rare and Endangered Species Preservation Voluntary Tax Contribution Program ●	403	<input type="text" value="0"/> .00
	California Breast Cancer Research Voluntary Tax Contribution Fund ●	405	<input type="text" value="0"/> .00
	California Firefighters' Memorial Voluntary Tax Contribution Fund ●	406	<input type="text" value="0"/> .00
	Emergency Food for Families Voluntary Tax Contribution Fund ●	407	<input type="text" value="0"/> .00
	California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund ●	408	<input type="text" value="0"/> .00
	California Sea Otter Voluntary Tax Contribution Fund ●	410	<input type="text" value="0"/> .00
	California Cancer Research Voluntary Tax Contribution Fund ●	413	<input type="text" value="0"/> .00
	School Supplies for Homeless Children Voluntary Tax Contribution Fund ●	422	<input type="text" value="0"/> .00
	State Parks Protection Fund/Parks Pass Purchase ●	423	<input type="text" value="0"/> .00
	Protect Our Coast and Oceans Voluntary Tax Contribution Fund ●	424	<input type="text" value="0"/> .00
	Keep Arts in Schools Voluntary Tax Contribution Fund ●	425	<input type="text" value="0"/> .00
	California Senior Citizen Advocacy Voluntary Tax Contribution Fund ●	438	<input type="text" value="0"/> .00
	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund ●	439	<input type="text" value="0"/> .00
	Rape Kit Backlog Voluntary Tax Contribution Fund ●	440	<input type="text" value="0"/> .00
	Suicide Prevention Voluntary Tax Contribution Fund ●	444	<input type="text" value="0"/> .00
Mental Health Crisis Prevention Voluntary Tax Contribution Fund ●	445	<input type="text" value="0"/> .00	
110 Add amounts in code 400 through code 445. This is your total contribution ● 110		<input type="text" value="0"/> .00	

REV 01/02/24 PRO

Your name: Your SSN or ITIN:

Amount You Owe 111 **AMOUNT YOU OWE.** If you do not have an amount on line 99, add line 94, line 96, line 100, and line 110. See instructions. **Do not send cash.**
Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** ● 111 .00
Pay Online – Go to **ftb.ca.gov/pay** for more information.

Interest and Penalties 112 Interest, late return penalties, and late payment penalties 112 .00
113 Underpayment of estimated tax.
Check the box: ● **FTB 5805 attached** ● **FTB 5805F attached** ● 113 .00
114 Total amount due. See instructions. Enclose, but **do not** staple, any payment 114 .00

115 **REFUND OR NO AMOUNT DUE.** Subtract the sum of line 110, line 112, and line 113 from line 99. See instructions.
Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001** ● 115 .00

Refund and Direct Deposit
Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip.
See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.
All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:
● Type
● Routing number Checking ● Account number ● 116 Direct deposit amount .00
 Savings
The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:
● Type
● Routing number Checking ● Account number ● 117 Direct deposit amount .00
 Savings

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

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

Sign your tax return on Side 6

Your name: Your SSN or ITIN:

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal tax return.

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

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

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

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

REV 01/02/24 PRO

2023 California Adjustments — Residents

CA (540)

Important: Attach this schedule behind Form 540, Side 6 as a supporting California schedule.

Name(s) as shown on tax return S R MANDALA & S KANDI	SSN or ITIN 862981959
---	--------------------------

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"/> 113267 <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
b Household employee wages not reported on federal Form(s) W-2 1b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c Tip income not reported on line 1a 1c	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
d Medicaid waiver payments not reported on federal Form(s) W-2. See instructions 1d	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
e Taxable dependent care benefits from federal Form 2441, line 26 1e	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
f Employer-provided adoption benefits from federal Form 8839, line 29 1f	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
g Wages from federal Form 8919, line 6. 1g	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
h Other earned income. See instructions 1h	<input type="radio"/> 0 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
i Nontaxable combat pay election. See instructions. 1i			<input type="radio"/>
z Add line 1a through line 1i. 1z	<input checked="" type="radio"/> 113267 <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
2 Taxable interest. a <input checked="" type="radio"/> 2b <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3 Ordinary dividends. See instructions. a <input type="radio"/> 3b <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4 IRA distributions. See instructions. a <input type="radio"/> 4b <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/> F
5 Pensions and annuities. See instructions. a <input type="radio"/> 5b <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6 Social security benefits. a <input type="radio"/> 6b <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
7 Capital gain or (loss). See instructions 7	<input type="radio"/>	<input type="radio"/>	<input 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 type="radio"/>	<input type="radio"/>	
2 a Alimony received. See instructions. 2a	<input type="radio"/>		<input type="radio"/>
3 Business income or (loss). See instructions. . . . 3	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4 Other gains or (losses) 4	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. 5	<input type="radio"/> 0 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6 Farm income or (loss) 6	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7 Unemployment compensation 7	<input type="radio"/>	<input type="radio"/>	

REV 01/02/24 PRO

Section B – Additional Income
Continued

A Federal Amounts
(taxable amounts from your federal tax return)

B Subtractions
See instructions

C Additions
See instructions

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"/>	<input type="radio"/> F
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"/>

DO NOT MAIL

E-FILE ONLY

DO NOT MAIL

REV 01/02/24 PRO

Section B – Additional Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
9 a Total other income. Add lines 8a through 8z. . 9a	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
b1 Disaster loss deduction from form FTB 3805V. . 9b1	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
b2 NOL deduction from form FTB 3805V 9b2	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
b3 NOL deduction from form FTB 3805Z, 3807, or 3809 9b3	<input type="radio"/>	<input type="radio"/>	<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"/> 113267	<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"/>	<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"/>	<input type="radio"/>
14 Moving expenses. Attach form FTB 3913. See instructions 14	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
15 Deductible part of self-employment tax. See instructions. 15	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
16 Self-employed SEP, SIMPLE, and qualified plans. . 16	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17 Self-employed health insurance deduction. See instructions. 17	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
18 Penalty on early withdrawal of savings 18	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
19 a Alimony paid. 19a	<input type="radio"/>	<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"/>	<input type="radio"/>
22 Reserved for future use. 22			
23 Archer MSA deduction. 23	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

REV 01/02/24 PRO

DO NOT MAIL

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. 24z	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
25 Total other adjustments. Add line 24a through line 24z 25	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
26 Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions 26	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
27 Total. Subtract line 26 from line 10 in columns A, B, and C. See instructions 27	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	113267		

DO NOT MAIL

E-FILE ONLY

REV 01/02/24 PRO

DO NOT MAIL

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"/> 113267 2			
3 Multiply line 2 by 7.5% (0.075) <input checked="" type="radio"/> 8495 3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 <input checked="" type="radio"/> 4			<input checked="" type="radio"/>
Taxes You Paid			
5 a State and local income tax or general sales taxes. 5a <input checked="" type="radio"/> 8503 <input checked="" type="radio"/> 8503			
b State and local real estate taxes 5b <input checked="" type="radio"/>			
c State and local personal property taxes 5c <input checked="" type="radio"/>			
d Add line 5a through line 5c. . . . 5d <input checked="" type="radio"/> 8503			
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 C <input checked="" type="radio"/> 8503 <input checked="" type="radio"/> 8503 <input checked="" type="radio"/> 5e			F 0
6 Other taxes. List type <input checked="" type="radio"/> _____ 6 <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
7 Add line 5e and line 6. . . . 7 <input checked="" type="radio"/> 8503 <input checked="" type="radio"/> 8503 <input checked="" type="radio"/>			0
Interest You Paid			
8 a Home mortgage interest and points reported to you on federal Form 1098 <input checked="" type="radio"/> 8a <input checked="" type="radio"/>			<input checked="" type="radio"/>
b Home mortgage interest not reported to you on federal Form 1098 <input checked="" type="radio"/> 8b <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 use 8d			
e Add line 8a through line 8c. . . . <input checked="" type="radio"/> 8e <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
9 Investment interest. . . . <input checked="" type="radio"/> 9 <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
10 Add line 8e and line 9. . . . <input checked="" type="radio"/> 10 <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>

DO NOT MAIL

FILE ONLY

DO NOT MAIL

REV 01/02/24 PRO

Part II Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Gifts to Charity			
11 Gifts by cash or check.....11	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
12 Other than by cash or check.....12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13 Carryover from prior year.....13	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
14 Add line 11 through line 13.....14	<input type="radio"/>	<input type="radio"/>	<input 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 type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other Itemized Deductions			
16 Other—from list in federal instructions.....16	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C.....17	<input type="radio"/> 8503	<input type="radio"/> 8503	<input type="radio"/> 0
18 Total. Combine line 17 column A less column B plus column C.....	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/> 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.....	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
20 Tax preparation fees.....	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
21 Other expenses: investment, safe deposit box, etc. List type.....	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/> 0
22 Add line 19 through line 21.....	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/> 0
23 Enter amount from federal Form 1040 or 1040-SR, line 11.....	<input checked="" type="radio"/> 113267	<input type="radio"/>	<input type="radio"/>
24 Multiply line 23 by 2% (0.02). If less than zero, enter 0.....	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/> 2265
25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.....	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/> 0
26 Total Itemized Deductions. Add line 18 and line 25.....	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/> 0
27 Other adjustments. See instructions. Specify.....	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/> 27
28 Combine line 26 and line 27.....	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/> 0
29 Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?			
Single or married/RDP filing separately.....			\$237,035
Head of household.....			\$355,558
Married/RDP filing jointly or qualifying surviving spouse/RDP.....			\$474,075
No. Transfer the amount on line 28 to line 29.			
Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29.....			
	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/> 0
30 Enter the larger of the amount on line 29 or your standard deduction shown below:			
Single or married/RDP filing separately. See instructions.....			\$5,363
Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP.....			\$10,726
Transfer the amount on line 30 to Form 540, line 18.....	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/> 10726

2023 Passive Activity Loss Limitations

3801

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

Name(s) as shown on tax return S R MANDALA & S KANDI	SSN, ITIN, FEIN, or CA corporation no. 862981959
---	---

Part I 2023 Passive Activity Loss

See the instructions for Part IV and Part VI for federal Form 8582, Passive Activity Loss Limitations, before completing Part I.
Be sure to use California amounts.

Rental Real Estate Activities with Active Participation

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

All Other Passive Activities

<input checked="" type="radio"/> 2a Activities with net income from Part V, column (a)	2a	0	00		
<input checked="" type="radio"/> 2b Activities with net loss from Part V, column (b)	2b	(-11293)	00		
<input checked="" type="radio"/> 2c Prior year unallowed losses from Part V, column (c)	2c	()	00		
<input checked="" type="radio"/> 2d Combine line 2a, line 2b, and line 2c	2d			-11293	00
<input checked="" type="radio"/> 3 Combine line 1d and line 2d. If the result is net income or zero, see the instructions for line 3. If line 3 and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10. See instructions.	3			-11293	00

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

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

<input checked="" type="radio"/> 4 Enter the smaller of losses from line 1d or line 3	4				00
<input checked="" type="radio"/> 5 Enter \$150,000. If married/RDP filing a separate tax return, see instructions.	5		00		
<input checked="" type="radio"/> 6 Enter federal modified adjusted gross income, but not less than zero. See instructions. If line 6 is greater than or equal to line 5, skip line 7 and line 8, enter -0- on line 9, and then go to line 10. Otherwise, go to line 7	6		00		
<input checked="" type="radio"/> 7 Subtract line 6 from line 5	7		00		
<input checked="" type="radio"/> 8 Multiply line 7 by 50% (.50). Do not enter more than \$25,000	8				00
<input checked="" type="radio"/> 9 Enter the smaller of line 4 or line 8	9			0	00

Part III Total Losses Allowed

<input checked="" type="radio"/> 10 Add the income, if any, from line 1a and line 2a and enter the total.	10			0	00
<input checked="" type="radio"/> 11 Total losses allowed from all passive activities for 2023. Add line 9 and line 10 See the instructions on Page 2 to find out how to report the losses on your tax return.	11			0	00

REV 01/02/24 PRO



California Passive Activity Worksheet (See General Instructions for Step 1.)

Use this worksheet to figure California income (loss) from passive activities **before** application of passive activity loss (PAL) rules.

(a) Passive Activity Enter a description of the activity	(b) Federal Schedule Enter the name of the federal form or schedule on which you reported the activity	(c) California Schedule Enter the name of the California form or schedule, if any, used to calculate the California adjustment	(d) Federal Amount Enter your current year federal net income (loss) before application of the PAL rules	(e) California Adjustment Enter any adjustment resulting from differences in federal and California law	(f) California Amount Combine column (d) and column (e)
FLAT NO: 202, SR TOWERS	SCH E	N/A	-11293	0	-11293

California Adjustment Worksheets (See General Instructions for Step 4.)

Use these worksheets to figure your California adjustments **after** application of the PAL rules.

(a) Activities Enter a description of the activity. Group activities by the federal schedules on which they were reported	(b) Passive or Nonpassive Enter the character of the activity as passive or nonpassive for California purposes	(c) California Amount Enter the California net income (loss) from the activity after application of the PAL rules	(d) Federal Amount Enter the federal net income (loss) from the activity after application of the PAL rules	(e) California Adjustment Subtract the Total amount of column (d) from the Total amount of column (c) and enter the difference in column (e) below. Individuals should transfer this amount to Schedule CA (540 or 540NR) as follows:
---	--	---	---	---

(a) Schedule C Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
				If the amount below is positive , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 3, column C.
				If the amount below is negative , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, (as a positive amount) line 3, column B.
Total		1(c)	1(d)*	1(e)

(a) Schedule E Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
				If the amount below is positive , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 5, column C.
				If the amount below is negative , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, (as a positive amount) line 5, column B.
Total		2(c)	2(d)**	2(e)

(a) Schedule F Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
				If the amount below is positive , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 6, column C.
				If the amount below is negative , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, (as a positive amount) line 6, column B.
Total		3(c)	3(d)***	3(e)

* This amount should be the same as the amount reported on Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 3, column A.
 ** This amount should be the same as the amount reported on Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 5, column A.
 *** This amount should be the same as the amount reported on Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 6, column A.