

TAXABLE YEAR

FORM

2023

California e-file Signature Authorization for Individuals

8879

Table with 2 columns: Name (Your name, Spouse's/RDP's name) and SSN/ITIN (Your SSN or ITIN, Spouse's/RDP's SSN or ITIN). Rows include GEDDP PRIYANK RAO and CHETNA ROHILLA.

Part I Tax Return Information (whole dollars only)

Table with 2 columns: Line number and Amount. Rows include California adjusted gross income (AGI), Amount you owe, and Refund or no amount due.

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

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2023, and to the best of my knowledge and belief, it is true, correct, and complete.

Taxpayer's PIN: check one box only

- I authorize GLOBAL TAXES LLC to enter my PIN [7][2][5][2][9] as my signature on my 2023 e-filed California individual income tax return.
I will enter my PIN as my signature on my 2023 e-filed California individual income tax return.

Your signature Date

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

- I authorize GLOBAL TAXES LLC to enter my PIN [1][2][3][5][0] as my signature on my 2023 e-filed California individual income tax return.
I will enter my PIN as my signature on my 2023 e-filed California individual income tax return.

Spouse's/RDP's signature Date

Practitioner PIN Method Returns Only -- continue below

Part III Certification and Authentication — Practitioner PIN Method Only

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

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

Table with 11 cells containing digits: 2, 2, 2, 4, 9, 6, 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 04/04/2024

# California Nonresident or Part-Year Resident Income Tax Return

2023

540NR

APE

ATTACH FEDERAL RETURN

869-17-2529 RAO 991-91-2350  
GEDDPPRIYAN RAO  
CHETNA ROHILLA

23

9830 RESEDA BLVD APT 124  
NORTHRIDGE CA 91324

12-25-1992 09-12-1995

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

Filing Status

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

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

► 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

Exemptions

- 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. If you checked the box on line 6, see instructions. ● 7  X \$144 = ● \$
- 8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions. . . . . ● 8  X \$144 = ● \$
- 9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. . . . . ● 9  X \$144 = ● \$
- 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 = ● \$

Your name:  Your SSN or ITIN:

11 Exemption amount: Add line 7 through line 10 .....  11 \$

<b>Total Taxable Income</b>	12	Total California wages from your federal Form(s) W-2, box 16 .....	<input checked="" type="radio"/> 12	<input type="text" value="62587"/>	<input type="text" value=".00"/>
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 .....	<input checked="" type="radio"/> 13	<input type="text" value="105542"/>	<input type="text" value=".00"/>
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B .....	<input checked="" type="radio"/> 14	<input type="text" value="0"/>	<input type="text" value=".00"/>
	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions .....	<input type="radio"/> 15	<input type="text" value="105542"/>	<input type="text" value=".00"/>
	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C .....	<input checked="" type="radio"/> 16	<input type="text" value="870"/>	<input type="text" value=".00"/>
	17	Adjusted gross income from all sources. Combine line 15 and line 16 .....	<input checked="" type="radio"/> 17	<input type="text" value="106412"/>	<input type="text" value=".00"/>
	18	Enter the <b>larger</b> of: Your California <b>itemized deductions</b> from Schedule CA (540NR), Part III, line 30; <b>OR</b> Your California <b>standard deduction</b> . See instructions .....	<input checked="" type="radio"/> 18	<input type="text" value="10726"/>	<input type="text" value=".00"/>
	19	Subtract line 18 from line 17. This is your <b>total taxable income</b> . If less than zero, enter -0- .....	<input checked="" type="radio"/> 19	<input type="text" value="95686"/>	<input type="text" value=".00"/>

<b>CA Taxable Income</b>	31	Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule			
		<input type="checkbox"/> FTB 3800 <input checked="" type="radio"/> FTB 3803 .....	<input checked="" type="radio"/> 31	<input type="text" value="2988"/>	<input type="text" value=".00"/>
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1. ....	<input checked="" type="radio"/> 32	<input type="text" value="62587"/>	<input type="text" value=".00"/>
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5. ....	<input checked="" type="radio"/> 35	<input type="text" value="56278"/>	<input type="text" value=".00"/>
	36	CA Tax Rate. Divide line 31 by line 19. ....	<input checked="" type="radio"/> 36	<input type="text" value="0.0312"/>	
	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36. ....	<input checked="" type="radio"/> 37	<input type="text" value="1756"/>	<input type="text" value=".00"/>
	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000. ....	<input checked="" type="radio"/> 38	<input type="text" value="0.5882"/>	
	39	CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$237,035, see instructions .....	<input checked="" type="radio"/> 39	<input type="text" value="169"/>	<input type="text" value=".00"/>
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0- ...	<input checked="" type="radio"/> 40	<input type="text" value="1587"/>	<input type="text" value=".00"/>
	41	Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A	<input checked="" type="radio"/> 41	<input type="text" value=""/>	<input type="text" value=".00"/>
42	Add line 40 and line 41 .....	<input checked="" type="radio"/> 42	<input type="text" value="1587"/>	<input type="text" value=".00"/>	

<b>Special Credits</b>	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506. ....	<input checked="" type="radio"/> 50	<input type="text" value=""/>	<input type="text" value=".00"/>
	51	Credit for joint custody head of household. See instructions .....	<input checked="" type="radio"/> 51	<input type="text" value=""/>	<input type="text" value=".00"/>
	52	Credit for dependent parent. See instructions. ....	<input checked="" type="radio"/> 52	<input type="text" value=""/>	<input type="text" value=".00"/>
	53	Credit for senior head of household. See instructions. ....	<input checked="" type="radio"/> 53	<input type="text" value=""/>	<input type="text" value=".00"/>
	54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions .....	<input checked="" type="radio"/> 54	<input type="text" value=""/>	
55	Credit amount. See instructions .....	<input checked="" type="radio"/> 55	<input type="text" value=""/>	<input type="text" value=".00"/>	

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Your name:  Your SSN or ITIN:

<b>Special Credits</b>	58	Enter credit name <input type="text"/> code <input type="text"/> and amount...	<input type="radio"/>	58	<input type="text"/>	.00
	59	Enter credit name <input type="text"/> code <input type="text"/> and amount...	<input type="radio"/>	59	<input type="text"/>	.00
	60	To claim more than two credits, see instructions. Attach Schedule P (540NR) .....	<input type="radio"/>	60	<input type="text"/>	.00
	61	Nonrefundable Renter's Credit. See instructions .....	<input type="radio"/>	61	<input type="text"/>	.00
	62	Add line 50 and line 55 through line 61. These are your total credits .....	<input checked="" type="radio"/>	62	<input type="text"/>	.00
	63	Subtract line 62 from line 42. If less than zero, enter -0- .....	<input checked="" type="radio"/>	63	<input type="text" value="1587"/>	.00

<b>Other Taxes</b>	71	Alternative Minimum Tax. Attach Schedule P (540NR) .....	<input type="radio"/>	71	<input type="text"/>	.00
	72	Mental Health Services Tax. See instructions .....	<input type="radio"/>	72	<input type="text"/>	.00
	73	Other taxes and credit recapture. See instructions .....	<input type="radio"/>	73	<input type="text"/>	.00
	74	Add line 63, line 71, line 72, and line 73. This is your total tax .....	<input type="radio"/>	74	<input type="text" value="1587"/>	.00

<b>Payments</b>	81	California income tax withheld. See instructions .....	<input type="radio"/>	81	<input type="text" value="3874"/>	.00
	82	2023 California estimated tax and other payments. See instructions .....	<input type="radio"/>	82	<input type="text"/>	.00
	83	Withholding (Form 592-B and/or Form 593). See instructions .....	<input type="radio"/>	83	<input type="text"/>	.00
	84	Excess SDI (or VPD) withheld. See instructions .....	<input type="radio"/>	84	<input type="text"/>	.00
	85	Earned Income Tax Credit (EITC). See instructions .....	<input type="radio"/>	85	<input type="text"/>	.00
	86	Young Child Tax Credit (YCTC). See instructions .....	<input type="radio"/>	86	<input type="text"/>	.00
	87	Foster Youth Tax Credit (FYTC). See instructions .....	<input type="radio"/>	87	<input type="text"/>	.00
	88	Add line 81 through line 87. These are your total payments. See instructions .....	<input checked="" type="radio"/>	88	<input type="text" value="3874"/>	.00

<b>ISR Penalty</b>	91	If you and your household had full-year health care coverage, check the box. See instructions. Medicare Part A or C coverage is qualifying health care coverage. ....	<input checked="" type="radio"/>	<input type="checkbox" value="X"/>	
		If you did not check the box, see instructions. Individual Shared Responsibility (ISR) Penalty. See instructions .....	<input type="radio"/>	91	<input type="text"/>

<b>Overpaid Tax/Tax Due</b>	92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88 .....	<input checked="" type="radio"/>	92	<input type="text" value="3874"/>	.00
	93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91 .....	<input checked="" type="radio"/>	93	<input type="text"/>	.00
	101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92 .....	<input checked="" type="radio"/>	101	<input type="text" value="2287"/>	.00
	102	Amount of line 101 you want applied to your 2024 estimated tax .....	<input type="radio"/>	102	<input type="text" value="0"/>	.00
	103	Overpaid tax available this year. Subtract line 102 from line 101 .....	<input type="radio"/>	103	<input type="text" value="2287"/>	.00

Your name:

Your SSN or ITIN:



**104** Tax due. If line 92 is less than line 74, subtract line 92 from line 74  **104**  .00

		<u>Code</u>	<u>Amount</u>	
<b>Contributions</b>	California Seniors Special Fund. See instructions . . . . .	● 400	<input type="text"/>	.00
	Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund . . . . .	● 401	<input type="text"/>	.00
	Rare and Endangered Species Preservation Voluntary Tax Contribution Program . . . . .	● 403	<input type="text"/>	.00
	California Breast Cancer Research Voluntary Tax Contribution Fund. . . . .	● 405	<input type="text"/>	.00
	California Firefighters' Memorial Voluntary Tax Contribution Fund . . . . .	● 406	<input type="text"/>	.00
	Emergency Food for Families Voluntary Tax Contribution Fund . . . . .	● 407	<input type="text"/>	.00
	California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund. . . . .	● 408	<input type="text"/>	.00
	California Sea Otter Voluntary Tax Contribution Fund . . . . .	● 410	<input type="text"/>	.00
	California Cancer Research Voluntary Tax Contribution Fund . . . . .	● 413	<input type="text"/>	.00
	School Supplies for Homeless Children Voluntary Tax Contribution Fund . . . . .	● 422	<input type="text"/>	.00
	State Parks Protection Fund/Parks Pass Purchase . . . . .	● 423	<input type="text"/>	.00
	Protect Our Coast and Oceans Voluntary Tax Contribution Fund. . . . .	● 424	<input type="text"/>	.00
	Keep Arts in Schools Voluntary Tax Contribution Fund . . . . .	● 425	<input type="text"/>	.00
	California Senior Citizen Advocacy Voluntary Tax Contribution Fund . . . . .	● 438	<input type="text"/>	.00
	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund. . . . .	● 439	<input type="text"/>	.00
	Rape Kit Backlog Voluntary Tax Contribution Fund . . . . .	● 440	<input type="text"/>	.00
	Suicide Prevention Voluntary Tax Contribution Fund . . . . .	● 444	<input type="text"/>	.00
Mental Health Crisis Prevention Voluntary Tax Contribution Fund. . . . .	● 445	<input type="text"/>	.00	
<b>120</b> Add amounts in code 400 through code 445. This is your total contribution . . . . .	● 120	<input type="text"/>	.00	

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Your name:  Your SSN or ITIN:

**Amount You Owe** 121 **AMOUNT YOU OWE.** Add line 93, line 104, and line 120. See instructions. **Do not send cash.**  
Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001.** . . . . ● 121  .00  
Pay Online – Go to **ftb.ca.gov/pay** for more information.

**Interest and Penalties** 122 Interest, late return penalties, and late payment penalties. . . . . 122  .00  
123 Underpayment of estimated tax.  
Check the box: ●  **FTB 5805 attached** ●  **FTB 5805F attached** . . . . . ● 123  .00  
124 Total amount due. See instructions. Enclose, but **do not** staple, any payment . . . . . 124  .00

**Refund and Direct Deposit** 125 **REFUND OR NO AMOUNT DUE.** Subtract line 120 from line 103. See instructions.  
Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001.** . . . . . ● 125  .00

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 125) is authorized for direct deposit into the account shown below:

● Routing number  ● Type  Checking  Savings ● Account number  ● 126 Direct deposit amount  .00

The remaining amount of my refund (line 125) is authorized for direct deposit into the account shown below:

● Routing number  ● Type  Checking  Savings ● Account number  ● 127 Direct deposit amount  .00

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

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

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**Sign your tax return on Side 6**

Your name:  Your SSN or ITIN:

**IMPORTANT:** Attach a copy of your complete federal return.

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

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

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

Your email address. Enter only one email address.   
 Preferred phone number

# Sign Here

It is unlawful to forge a spouse's/RDP's signature.

Joint tax return? See instructions.

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

Firm's name (or yours, if self-employed)   PTIN

Firm's address   Firm's FEIN

Do you want to allow another person to discuss this tax return with us? See instructions. . . . .  Yes  No

Print Third Party Designee's Name  Telephone Number

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California Adjustments — Nonresidents or Part-Year Residents

2023

CA (540NR)

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

Table with 2 columns: Name(s) as shown on tax return (GEDDP PRIYANK RAO & CHETNA ROHILLA) and SSN or ITIN (869172529)

Part I Residency Information. Complete all lines that apply to you and your spouse/RDP for taxable year 2023.

During 2023:

- 1 My California (CA) Residency (Check one)
a Myself: [ ] Nonresident [X] Part-Year Resident [ ] Resident
b Spouse: [ ] Nonresident [X] Part-Year Resident [ ] Resident

Table for residency information with columns for Yourself and Spouse/RDP, containing lines 2 through 8 with various input fields and radio buttons.

Part II Income Adjustment Schedule

Main table for income adjustment schedule with columns A (Federal Amounts), B (Subtractions), C (Additions), D (Total Amounts Using CA Law), and E (CA Amounts). Includes rows for Section A - Income (lines 1a-1z, 2, 3, 4, 5, 6, 7).

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	A	B	C	D	E
<b>Section B — Additional Income</b> from federal Schedule 1 (Form 1040)	<b>Federal Amounts</b> (taxable amounts from your federal tax return)	<b>Subtractions</b> See instructions (difference between CA & federal law)	<b>Additions</b> See instructions (difference between CA & federal law)	<b>Total Amounts Using CA Law As If You Were a CA Resident</b> (subtract col. B from col. A; add col. C to the result)	<b>CA Amounts</b> (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
<b>1</b> Taxable refunds, credits, or offsets of state and local income taxes. . . . . <b>1</b>	<input checked="" type="radio"/> 0	<input checked="" type="radio"/> 0			
<b>2 a</b> Alimony received. See instructions. . . . . <b>2a</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>3</b> Business income or (loss). See instructions. . . . . <b>3</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>4</b> Other gains or (losses) . . . . . <b>4</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>5</b> Rental real estate, royalties, partnerships, S corporations, trusts, etc. . . . . <b>5</b>	<input checked="" type="radio"/> 0	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 0	<input checked="" type="radio"/>
<b>6</b> Farm income or (loss) . . . . . <b>6</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>7</b> Unemployment compensation . . . . . <b>7</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
<b>8</b> Other income:					
<b>a</b> Federal net operating loss. . . . . <b>8a</b>	<input checked="" type="radio"/> ( )		<input checked="" type="radio"/>		
<b>b</b> Gambling . . . . . <b>8b</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>c</b> Cancellation of debt. . . . . <b>8c</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>d</b> Foreign earned income exclusion from federal Form 2555 . . . . . <b>8d</b>	<input checked="" type="radio"/> ( )		<input checked="" type="radio"/>		
<b>e</b> Income from federal Form 8853 . . . . . <b>8e</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>f</b> Income from federal Form 8889 . . . . . <b>8f</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
<b>g</b> Alaska Permanent Fund dividends . . . . . <b>8g</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>h</b> Jury duty pay . . . . . <b>8h</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>i</b> Prizes and awards. . . . . <b>8i</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>j</b> Activity not engaged in for profit income . . . . . <b>8j</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>k</b> Stock options . . . . . <b>8k</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>l</b> 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 . . . . . <b>8l</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>m</b> Olympic and Paralympic medals and USOC prize money . . . . . <b>8m</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>n</b> IRC Section 951(a) inclusion . . . . . <b>8n</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
<b>o</b> IRC Section 951A(a) inclusion . . . . . <b>8o</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
<b>p</b> IRC Section 461(l) excess business loss adjustment . . . . . <b>8p</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>q</b> Taxable distributions from an ABLE account. . . . . <b>8q</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>r</b> Scholarship and fellowship grants not reported on federal Form(s) W-2. . . . . <b>8r</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>s</b> Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d . . . . . <b>8s</b>	<input checked="" type="radio"/> ( )			<input checked="" type="radio"/> ( )	<input checked="" type="radio"/> ( )
<b>t</b> Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. . . . . <b>8t</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>u</b> Wages earned while incarcerated . . . . . <b>8u</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>z</b> Other income. List type and amount. <input checked="" type="radio"/> _____ <b>8z</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>9 a</b> Total other income. Add line 8a through line 8z . . . . . <b>9a</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
<b>Section B — Additional Income</b> Continued	<b>Federal Amounts</b> (taxable amounts from your federal tax return)	<b>Subtractions</b> See instructions (difference between CA & federal law)	<b>Additions</b> See instructions (difference between CA & federal law)	<b>Total Amounts Using CA Law As If You Were a CA Resident</b> (subtract col. B from col. A; add col. C to the result)	<b>CA Amounts</b> (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
<b>b1</b> Disaster loss deduction from form FTB 3805V . . . . . <b>9b1</b>		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>b2</b> NOL deduction from form FTB 3805V . . . . . <b>9b2</b>		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>b3</b> NOL deduction from form FTB 3805Z, FTB 3807, or FTB 3809 . . <b>9b3</b>		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>10 Total.</b> Combine Section A, line 1z through line 7, and Section B, line 1 through line 7, line 9a and line 9b1 through line 9b3 (as applicable) in each column. See instructions. . . . . <b>10</b>	<input checked="" type="radio"/> 105542	<input type="radio"/> 0	<input checked="" type="radio"/> 870	<input checked="" type="radio"/> 106412	<input checked="" type="radio"/> 62587

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

<b>11</b> Educator expenses . . . . . <b>11</b>	<input checked="" type="radio"/>	<input type="radio"/>			
<b>12</b> Certain business expenses of reservists, performing artists, and fee-basis government officials . . . . . <b>12</b>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>13</b> Health savings account deduction. . . . . <b>13</b>	<input checked="" type="radio"/>	<input type="radio"/>			
<b>14</b> Moving expenses. Attach form FTB 3913. See instructions . . . . . <b>14</b>	<input checked="" type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>15</b> Deductible part of self-employment tax. See instructions. . . . . <b>15</b>	<input checked="" type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>16</b> Self-employed SEP, SIMPLE, and qualified plans. . . . . <b>16</b>	<input checked="" type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>17</b> Self-employed health insurance deduction. See instructions. . . . . <b>17</b>	<input checked="" type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>18</b> Penalty on early withdrawal of savings . . . <b>18</b>	<input checked="" type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>19 a</b> Alimony paid. <b>b</b> Enter recipient's: SSN <input checked="" type="radio"/> _____ Last name <input type="radio"/> _____ <b>19a</b>	<input checked="" type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>20</b> IRA deduction . . . . . <b>20</b>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>21</b> Student loan interest deduction . . . . . <b>21</b>	<input checked="" type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>22</b> Reserved for future use . . . . . <b>22</b>					
<b>23</b> Archer MSA deduction . . . . . <b>23</b>	<input checked="" type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>24</b> Other adjustments:					
<b>a</b> Jury duty pay . . . . . <b>24a</b>	<input checked="" type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>b</b> Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit. . . . . <b>24b</b>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>c</b> Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m <b>24c</b>	<input checked="" type="radio"/>	<input type="radio"/>			
<b>d</b> Reforestation amortization and expenses. . . . . <b>24d</b>	<input checked="" type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>e</b> Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 . . . . . <b>24e</b>	<input checked="" type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>f</b> Contributions to IRC Section 501(c)(18)(D) pension plans . . <b>24f</b>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>g</b> Contributions by certain chaplains to IRC Section 403(b) plans . . . . . <b>24g</b>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>h</b> Attorney fees and court costs for actions involving certain unlawful discrimination claims . . . . . <b>24h</b>	<input checked="" type="radio"/>			<input type="radio"/>	<input type="radio"/>

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Section C — Adjustments to Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions (difference between CA & federal law)	C Additions See instructions (difference between CA & federal law)	D Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
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 checked="" type="radio"/>	<input checked="" type="radio"/>			
j Housing deduction from federal Form 2555 . . . . . 24j	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) . . . . . 24k	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
z Other adjustments. List type and amount. <input checked="" type="radio"/> _____ 24z	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
25 Total other adjustments. Add line 24a through line 24z. . . . . 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
26 Add line 11 through line 23 and line 25 in each column, A through E . . . . . 26	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
27 Total. Subtract line 26 from line 10 in each column, A through E. See instructions. . . . 27	<input checked="" type="radio"/> 105542	<input checked="" type="radio"/> 0	<input checked="" type="radio"/> 870	<input checked="" type="radio"/> 106412	<input checked="" type="radio"/> 62587

**Part III 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
<b>Medical and Dental Expenses</b> See instructions.			
1 Medical and dental expenses . . . . . 1			
2 Enter amount from federal Form 1040 or 1040-SR, line 11 . . . . . 2	105542		
3 Multiply line 2 by 7.5% (0.075) . . . . . 3	7916		
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**

5a State and local income tax or general sales taxes. . . . . 5a	<input checked="" type="radio"/> 6575	<input checked="" type="radio"/> 6575	
5b State and local real estate taxes . . . . . 5b	<input checked="" type="radio"/>		
5c State and local personal property taxes . . . . . 5c	<input checked="" type="radio"/>		
5d Add line 5a through line 5c. . . . . 5d	<input checked="" type="radio"/> 6575		
5e 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. . . . . 5e	<input checked="" type="radio"/> 6575	<input checked="" type="radio"/> 6575	<input checked="" type="radio"/> 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"/> 6575	<input checked="" type="radio"/> 6575	<input checked="" type="radio"/> 0

**Interest You Paid**

8a Home mortgage interest and points reported to you on federal Form 1098. . . . . 8a	<input checked="" type="radio"/>		<input checked="" type="radio"/>
8b Home mortgage interest not reported to you on federal Form 1098. . . . . 8b	<input checked="" type="radio"/>		<input checked="" type="radio"/>
8c Points not reported to you on federal Form 1098. . . . . 8c	<input checked="" type="radio"/>		<input checked="" type="radio"/>
8d Reserved for future use . . . . . 8d			
8e 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"/>

**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"/>

<b>Part III Adjustments to Federal Itemized Deductions</b> Continued	<b>A</b> Federal Amounts (from federal Schedule A (Form 1040))	<b>B</b> Subtractions See instructions	<b>C</b> Additions See instructions
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**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"/>
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**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"/>	6575	<input type="radio"/>

18 <b>Total.</b> Combine line 17 column A less column B plus column C. . . . .	18	<input type="radio"/>	0	<input type="radio"/>
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**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	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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20 Tax preparation fees. . . . .	20	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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21 Other expenses: investment, safe deposit box, etc. List type <input type="radio"/> . . . . .	21	<input type="radio"/>	0	<input type="radio"/>
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22 Add line 19 through line 21 . . . . .	22	<input type="radio"/>	0	<input type="radio"/>
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23 Enter amount from federal Form 1040 or 1040-SR, line 11 <input type="radio"/> <u>105542</u>	23	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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24 Multiply line 23 by 2% (0.02). If less than zero, enter 0 . . . . .	24	<input type="radio"/>	2111	<input type="radio"/>
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25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0. . . . .	25	<input type="radio"/>	0	<input type="radio"/>
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26 <b>Total Itemized Deductions.</b> Add line 18 and line 25. . . . .	26	<input type="radio"/>	0	<input type="radio"/>
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27 Other adjustments. See instructions. Specify. <input type="radio"/> . . . . .	27	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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28 Combine line 26 and line 27. . . . .	28	<input type="radio"/>	0	<input type="radio"/>
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**29 Is your federal AGI (Form 540NR, 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 (540NR), line 29 . . . . .	29	<input type="radio"/>	0	<input type="radio"/>
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**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 . . . . .	30	<input type="radio"/>	10726	<input type="radio"/>
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**Part IV California Taxable Income**

1 <b>California AGI.</b> Enter your California AGI from Part II, line 27, column E . . . . .	1	<input type="radio"/>	62587	<input type="radio"/>
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2 Enter your deductions from line 30 . . . . .	2	<input type="radio"/>	10726	<input type="radio"/>
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3 <b>Deduction Percentage.</b> Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0- . . . . .	3	<input type="radio"/>	0.5882	<input type="radio"/>
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4 <b>California Itemized/Standard Deductions.</b> Multiply line 2 by the percentage on line 3 . . . . .	4	<input type="radio"/>	6309	<input type="radio"/>
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5 <b>California Taxable Income.</b> Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0- . . . . .	5	<input type="radio"/>	56278	<input type="radio"/>
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# 2023 Passive Activity Loss Limitations

# 3801

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

Name(s) as shown on tax return GEDDP PRIYANK RAO & CHETNA ROHILLA	SSN, ITIN, FEIN, or CA corporation no. 869172529
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### 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

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

#### All Other Passive Activities

<b>2a</b> Activities with net income from Part V, column (a) . . . . .	<input checked="" type="radio"/>	<b>2a</b>	0	00	
<b>2b</b> Activities with net loss from Part V, column (b) . . . . .	<input checked="" type="radio"/>	<b>2b</b>	( -20030 )	00	
<b>2c</b> Prior year unallowed losses from Part V, column (c) . . . . .	<input checked="" type="radio"/>	<b>2c</b>	( )	00	
<b>2d</b> Combine line 2a, line 2b, and line 2c . . . . .	<input checked="" type="radio"/>	<b>2d</b>		-20030	00
<b>3</b> 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. . . . .	<input checked="" type="radio"/>	<b>3</b>		-20030	00

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

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

<b>4</b> Enter the <b>smaller</b> of losses from line 1d or line 3 . . . . .	<input checked="" type="radio"/>	<b>4</b>			00
<b>5</b> Enter \$150,000. If married/RDP filing a separate tax return, see instructions. . . . .	<input checked="" type="radio"/>	<b>5</b>			00
<b>6</b> 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 . . . . .	<input checked="" type="radio"/>	<b>6</b>			00
<b>7</b> Subtract line 6 from line 5 . . . . .	<input checked="" type="radio"/>	<b>7</b>			00
<b>8</b> Multiply line 7 by 50% (.50). <b>Do not</b> enter more than \$25,000 . . . . .	<input checked="" type="radio"/>	<b>8</b>			00
<b>9</b> Enter the <b>smaller</b> of line 4 or line 8 . . . . .	<input checked="" type="radio"/>	<b>9</b>		0	00

### Part III Total Losses Allowed

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

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Name as Shown on Return GEDDP PRIYANK RAO & CHETNA ROHILLA	Social Security No. 869-17-2529
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**Line 1a – Wages, Salaries, Tips, Etc.**

	(B) Subtractions	(C) Additions
1 Excess reimbursements from Form 2106 included in wage income . . . . .		
2 Active duty military pay . . . . .		
3 HSA employer contributions . . . . .		870
4 Paid Family Leave Insurance (PFL) benefits . . . . . I confirm that the PFL amount above is accurate <input type="checkbox"/>		
5 Excess moving reimbursements . . . . .		
 Total adjustments to wages, salaries, tips, etc. Enter here and on Schedule CA (540/540NR), line 1a . . . . .		870

**Line 1h – Wages, Salaries, Tips, Etc.**

	(B) Subtractions	(C) Additions
1 Sick pay received under the Federal Insurance Contributions Act and Railroad Retirement Act . . . . .		
2 Income exempted by U.S. tax treaties (unless specifically exempt for state purposes also) . . . . .		
3 Exclusion for compensation from exercising a California Qualified Stock Option (CQSO). . . . .		
4 Ridesharing fringe benefit differences . . . . .		
5 Employer-provided adoption benefits income exclusions. . . . .		
6 Native American income (Form 3504) . . . . .		
7 Clergy housing exclusion. This is the amount entered on W-2s a as smallest of amount spent or fair rental value. . . . . b Enter the amount spent on qual. housing expenses _____		
8 Other (itemize): a _____ b _____ c _____ d _____		
 Total adjustments to wages, salaries, tips, etc. Enter here and on Schedule CA (540/540NR), line 1h . . . . .		

**Line 4 – IRA, Pensions, and Annuities**

	(B) Subtractions	(C) Additions
<b>IRA's</b>		
1 Other (itemize): a _____ b _____ c _____ d _____		
 Total adjustments to IRA distributions. Enter here and on Schedule CA (540/540NR), line 4 . . . . .		
<b>Pensions and Annuities</b>		
1 Form 1099-R, Railroad Retirement Benefits . . . . . Check here to confirm the Tier 2 RRB above is correct <input type="checkbox"/>		
2 Other (itemize): a _____ b _____ c _____ d _____		
 Total adjustments to pensions and annuities. Enter here and on Schedule CA (540/540NR), line 5. . . . .		



**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)
C -65, NEAR MGM SCHOOL	SCH E	N/A	-20030	0	-20030

**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:
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(a) Schedule C Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
				If the amount below is <b>positive</b> , 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 <b>negative</b> , 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 <b>positive</b> , 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 <b>negative</b> , 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 <b>positive</b> , 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 <b>negative</b> , 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.



# Form M-8453 Individual Income Tax Declaration for Electronic Filing

**2023**  
**Massachusetts**  
**Department of**  
**Revenue**

Please print or type. Privacy Act Notice available upon request. For the year January 1–December 31, 2023.

Your first name and initial		Last name		Your Social Security number	
GEDDP PRIYANK RAO				869172529	
If a joint return, spouse's first name and initial		Last name		Spouse's Social Security number	
CHETNA ROHILLA				991912350	
Present street address (and apartment number)					
9830 RESEDA BLVD APT NO 124					
City/Town/Post Office		State	Zip	Filing status: <input type="radio"/> Single <input checked="" type="radio"/> Married filing jointly	
NORTHRIDGE		CA	91324	<input type="radio"/> Married filing separately <input type="radio"/> Head of household	

### Part 1. Tax Return Information for Electronic Filing

1 Total 5.0% income (from Form 1, line 10, or Form 1-NR/PY, line 12) . . . . .	<b>1</b>	43545
2 Income tax after credits (from Form 1, line 32, or Form 1-NR/PY, line 36) . . . . .	<b>2</b>	1893
3 Massachusetts use tax (from Form 1, line 34, or Form 1-NR/PY, line 38) . . . . .	<b>3</b>	
4 Massachusetts income tax withheld (from Form 1, line 38, or Form 1-NR/PY, line 42) . . . . .	<b>4</b>	2124
5 Refund amount (from Form 1, line 53, or Form 1-NR/PY, line 57) . . . . .	<b>5</b>	231
6 Tax due (from Form 1, line 54, or Form 1-NR/PY, line 58) . . . . .	<b>6</b>	

### Part 2. Declaration and Signature of Taxpayer

Under pains and penalties of perjury, I declare that I have reviewed the information on my return with the information I have provided to my Electronic Return Originator and that the amounts above agree with the amounts shown on my 2023 Massachusetts return. To the best of my knowledge and belief this information is true, correct and complete. I consent that my return, including this declaration and accompanying schedules, forms and statements be sent to the Massachusetts Department of Revenue by my Electronic Return Originator. I authorize DOR to inform my Electronic Return Originator and/or the transmitter when my electronic return has been accepted. In the event that it is rejected, I authorize DOR to identify the reasons for rejection so that the return can be corrected and re-transmitted. If I have filed a balance due return, I understand that if DOR does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable penalties and interest.

Your signature	Date	Spouse's signature	Date

### Part 3. Declaration and Signature of Electronic Return Originator (ERO)

I declare that I have reviewed the above taxpayer's return and that the entries on this M-8453 are complete and correct to the best of my knowledge. (Collectors are not responsible for reviewing the taxpayer's return; however, they must ensure that the M-8453 accurately reflects the data on the return.) I have obtained the taxpayer's signature before submitting this return to the Massachusetts Department of Revenue. I have provided the taxpayer with a copy of all forms and information filed with the Massachusetts Department of Revenue. If I am also the paid preparer, under pains and penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct and complete. I declare that I have verified the taxpayer's proof of account and it agrees with the name(s) shown on this form. This declaration of paid preparer (other than taxpayer) is based on all information of which the preparer has any knowledge. Original Forms M-8453 should not be sent to DOR, but must instead be retained by the ERO on the ERO's business premises for a period of three years from the date the return to which the M-8453 relates was filed.

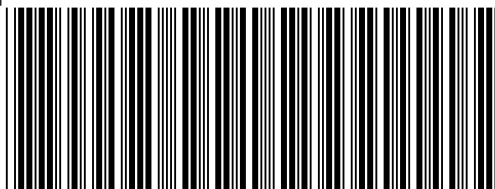
ERO's signature and SSN or PTIN	Date	EIN	<input type="radio"/> Fill in if self-employed
	04042024	843171965	
Firm name (or yours, if self-employed) and address	City/Town	State	Zip
GLOBAL TAXES LLC 245 ROONEY CT	E BRUNSWICK	NJ	08816
			<input type="radio"/> Fill in if also paid preparer

### Part 4. Declaration and Signature of Paid Preparer (if other than ERO)

Under pains and penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. This declaration of paid preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

Paid preparer's signature and SSN or PTIN	Date	EIN	<input type="radio"/> Fill in if self-employed
P02082703	04042024	843171965	
Firm name (or yours, if self-employed) and address	City/Town	State	Zip
SYAM PRIYA RAM SAGAR GUPTA 245 ROONEY CT	E BRUNSWICK	NJ	08816





# 2023 Form 1-NR/PY

MA23006011555

Massachusetts Nonresident/Part-Year Resident  
Income Tax Return

For the year January 1–December 31, 2023 or other taxable

Year beginning

Ending

GEDDP PRIYANK  
CHETNA  
9830 RESEDA BLVD

RAO  
ROHILLA

869172529  
991912350  
NORTHRIDGE

CA 91324  
124

Fill in if: Amended return    Other jurisdiction change    Enter date of change  
Federal amendment    Amended return due to IRS BBA Partnership Audit

### State Election Campaign Fund:

Fill in if veteran of Operations Enduring Freedom, Iraqi Freedom, Noble Eagle or Sinai Peninsula

Taxpayer deceased

Fill in if under age 18

Fill in if name change

Check one: Nonresident

Part-year resident

a. Total federal income

b. Federal adjusted gross income

1. Filing status (select one only):

Filing as both nonresident and part-year resident

Nonresident composite

105542

105542

Single

Married filing jointly

Married filing separate return    NRA

Head of household

You are a custodial parent who has released claim to exemption for child(ren)

2. Part-year residents. Enter dates as Massachusetts resident: From 08012023 To 12312023

3. Total days as Massachusetts resident 153 ÷ 365 = .4192 3

\$1 You	\$1 Spouse	TOTAL
You	Spouse	
You	Spouse	
You	Spouse	
You	Spouse	

Fill in if noncustodial parent

Fill in if filing Schedule TDS

Fill in if filing Schedule FCI

Fill in if reporting crypto currency

**SIGN HERE. Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.**

Your signature

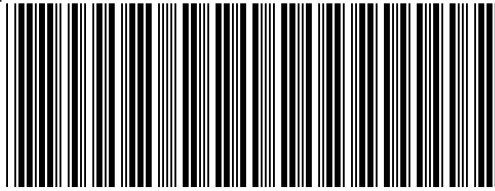
Date

Spouse's signature

Date

405-614-9948

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST

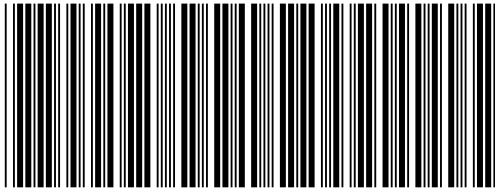


# 2023 Form 1-NR/PY, pg. 2

MA23006021555  
Massachusetts Nonresident/  
Part-Year Resident Income Tax Return  
869172529

<b>4. Exemptions:</b>			
a. Personal exemptions		<b>4a</b>	8800
b. Number of dependents. (Do not include yourself or your spouse.) Enter number		x \$1,000 = <b>4b</b>	
c. Age 65 or over before 2024      You +      Spouse =		x \$700 = <b>4c</b>	
d. Blindness      You +      Spouse =		x \$2,200 = <b>4d</b>	
e. Medical/dental		<b>4e</b>	
f. Adoption		<b>4f</b>	
g. Total exemptions. Add items 4a through 4f. Enter here and on line 22a		<b>4g</b>	8800
<b>5.</b> Wages, salaries, tips		<b>5</b>	43545
<b>6.</b> Taxable pensions and annuities		<b>6</b>	
<b>7.</b> Mass. bank interest: a.	- b. exemption	<b>= 7</b>	
<b>8.</b> Business/profession income/loss a.	+ b. Farming income/loss	<b>= 8</b>	
<b>9.</b> Rental, royalty and REMIC, partnership, S corp., trust income/loss		<b>9</b>	
<b>10a.</b> Unemployment		<b>10a</b>	
<b>10b.</b> Mass. lottery winnings		<b>10b</b>	
<b>11.</b> Other income		<b>11</b>	
<b>12. TOTAL 5.0% INCOME</b>		<b>12</b>	43545
<b>13. NONRESIDENT APPORTIONMENT WORKSHEET.</b> You cannot apportion Mass. wages as shown on Form W-2. Do not use this worksheet if you know the exact amount of your Mass. source income. Only use when income from employment/business is earned both inside and outside Mass. and the exact Mass. amount is not known. Basis:      working days      miles      sales      other:			
Working days (or other basis) outside Massachusetts		<b>13a</b>	
Working days (or other basis) inside Massachusetts		<b>13b</b>	
Total working days		<b>13c</b>	
Nonworking days (holidays, weekends, etc.)		<b>13d</b>	
Massachusetts ratio		<b>13e</b>	
Total income being apportioned. You cannot apportion Massachusetts wages as shown on Form W-2		<b>13f</b>	
Massachusetts income		<b>13g</b>	

BE SURE TO INCLUDE THIS PAGE WITH FORM 1-NR/PY, PAGE 1



2023 Form 1-NR/PY, pg. 3

MA23006031555

Massachusetts Nonresident/

Part-Year Resident Income Tax Return

GEDDP PRIYANK

RAO

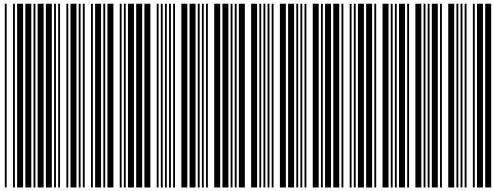
869172529

14. NONRESIDENT DEDUCTION AND EXEMPTION RATIO

a. Total 5.0% income	14a	
b. Interest income	14b	
c. Total capital gain income	14c	
d. Total income this return	14d	
e. Non-Massachusetts source income. <b>Not less than "0"</b>	14e	
f. Total income	14f	
g. Deduction and exemption ratio	14g	
15a. Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement	15a	2000
15b. Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement	15b	
16. Reserved for future use	16	
17. Reserved for future use	17	

18. Rental deduction. a.	18		÷ 2 = 18
Nonresidents, fill in if during 2023 you did not have a family home or any dwelling outside Massachusetts to which you generally or customarily returned or intend to return in the future			
19. Other deductions from Schedule Y, line 19	19		
20. <b>Total deductions.</b> Add lines 15 through 19	20		2000
21. <b>5.0% INCOME AFTER DEDUCTIONS.</b> Subtract line 20 from line 12. <b>Not less than "0"</b>	21		41545
22. Exemption amount. a. 8800	22		3689
23. <b>5.0% INCOME AFTER EXEMPTIONS.</b> Subtract line 22 from line 21. <b>Not less than "0"</b>	23		37856
24. <b>INTEREST AND DIVIDEND INCOME</b>	24		
25. <b>TOTAL TAXABLE 5.0% INCOME.</b> Add lines 23 and 24	25		37856
26. <b>TAX ON 5.0% INCOME. Note:</b> If choosing the optional 5.85% tax rate, fill in and multiply line 25 and the amount in Schedule D, line 21 by .0585	26		1893
27. <b>INCOME FROM SCHEDULE B.</b> Not less than "0."	27		
a. × .085 = 27a			
b. × .12 = 27b			
<b>TOTAL TAX ON INCOME FROM SCHEDULE B.</b> Add lines 27a and 27b			

BE SURE TO INCLUDE THIS PAGE WITH FORM 1-NR/PY, PAGE 1



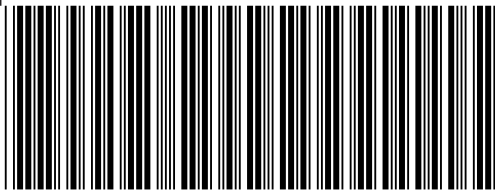
2023 Form 1-NR/PY, pg. 4

MA23006041555
Massachusetts Nonresident/
Part-Year Resident Income Tax Return
869172529

Table with 4 columns: Line number, Description, Sub-line number, and Amount. Includes sections like TAX ON LONG-TERM CAPITAL GAINS, CREDIT CAPTURE AMOUNT, TOTAL INCOME TAX, and INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX.

BE SURE TO INCLUDE THIS PAGE WITH FORM 1-NR/PY, PAGE 1





# 2023 Schedule B

MA23010011555

GEDDP PRIYANK

RAO

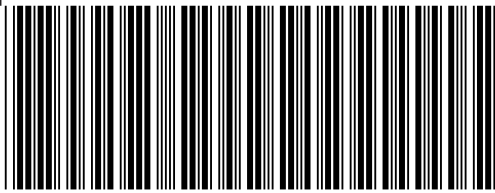
869172529

## Part 1. Interest and Dividend Income

1. Total interest income	1	
2. Total ordinary dividends	2	36
3. Other interest and dividends not included above	3	
4. Total interest and dividends	4	36
5. Total interest from Massachusetts banks	5	
6a. Other interest and dividends to be excluded	6a	
6b. Part-year/Nonresidents only	6b	36
7. Subtotal	7	
8. Allowable deductions from your trade or business	8	
9. Subtotal	9	

## Part 2. Short-Term Capital Gains/Losses and Long-Term Gains on Collectibles

10. Massachusetts short-term capital gains	10	
11. Massachusetts long-term capital gains on collectibles and pre-1996 installment sales	11	
12. Massachusetts gain on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less	12	
13a. Add lines 10 through 12	13a	
13b. Part-year/Nonresidents only	13b	
13c. Subtract line 13b from line 13a. Not less than 0	13c	
14. Allowable deductions from your trade or business	14	
15. Subtotal	15	
16. Massachusetts short-term capital losses	16	-145
17. Massachusetts loss on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less	17	
18. Prior short-term unused losses for years beginning after 1981	18	



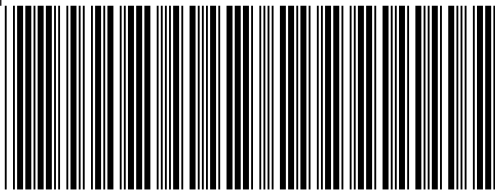
## 2023 Schedule B, pg. 2

869172529 MA23010021555

19a.	Combine lines 15 through 18	19a	-145
19b.	Part-year/Nonresidents only	19b	
19c.	Exclude line 19b losses from line 19a	19c	-145
20.	Short-term losses applied against interest and dividends	20	
21.	Available short-term losses	21	-145
22.	Short-term losses applied against long-term gains	22	
23.	Short-term losses available for carryover in 2024	23	-145
24.	Short-term gains and long-term gains on collectibles	24	
25.	Long-term losses applied against short-term gain	25	
26.	Subtotal	26	
27.	Long-term gains deduction	27	
28.	Short-term gains after long-term gains deduction	28	

### Part 3. Adjusted Gross Interest, Dividends, Short-Term Capital Gains and Long-Term Gains on Collectibles

29.	Enter the amount from line 9	29	
30.	Short-term losses applied against interest and dividends	30	
31.	Subtotal interest and dividends	31	
32.	Long-term losses applied against interest and dividends	32	
33.	Adjusted interest and dividends	33	
34.	Enter the amount from line 28	34	
35.	Adjusted gross interest, dividends and certain capital gains	35	
36.	Excess exemptions	36	
37.	Subtract line 36 from line 35	37	
38.	Interest and dividends taxable at 5.0%	38	
39.	Total taxable 8.5% and 12% capital gains	39	
40.	Available short-term losses for carryover in 2024	40	-145



**2023 Schedule INC**

MA23INC011555

GEDDP PRIYANK

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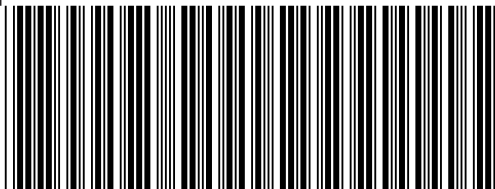
869172529

**Form W-2 and 1099 Information**

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES/INCOME	D. TAXPAYER SS WITHHELD	E. SPOUSE SS WITHHELD	F. SOURCE OF WITHHOLDING
943061417	2124	42510	8188		W2
042133255		1035			W2

TOTALS	2124	43545	8188		
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# 2023 Schedule HC

MA23029011555

Schedule HC, Health Care Information, must be completed by all full-year residents and certain part-year residents (see instructions).

**Note:** Schedule HC must be enclosed with your Form 1 or Form 1-NR/PY. Failure to do so will delay the processing of your return.

GEDDP PRIYANK

RAO

869172529

1a. Date of birth 12251992 1b. Spouse's date of birth 09121995 1c. Family size 2

2. Federal adjusted gross income 2 105542

3. Indicate the time period that you were enrolled in a Minimum Creditable Coverage (MCC) health insurance plan(s). The Form MA 1099-HC from your insurer will indicate whether your insurance met MCC requirements. Note: MassHealth, Medicare, and health coverage for U.S. Military, including Veterans Administration and Tri-Care, meet the MCC requirements. If you did not receive a Form MA 1099-HC from your insurer, or you had insurance that did not meet MCC requirements, see the special section on MCC requirements in the instructions.

See instructions if, during 2023, you turned 18, you were a part-year resident or a taxpayer was deceased. If you filled in the full-year or part-year MCC oval, go to line 4. If you filled in No MCC/None, go to line 6.

3a You:	<input checked="" type="checkbox"/> Full-year MCC	<input type="checkbox"/> Part-year MCC	<input type="checkbox"/> No MCC/None
3a Spouse:	<input checked="" type="checkbox"/> Full-year MCC	<input type="checkbox"/> Part-year MCC	<input type="checkbox"/> No MCC/None

4. Indicate the health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements in which you were enrolled in 2023, as shown on Form MA 1099-HC (check all that apply). If you did not receive this form, fill in line(s) 4f and/or 4g and see instructions. Fill in if you were enrolled in private insurance and MassHealth or Commonwealth Care and enter your private insurance information in line(s) 4f and/or 4g and go to line 5.

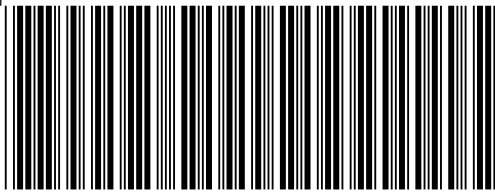
4a. Private insurance, including ConnectorCare (completes line(s) 4f and/or 4g below)	<input type="checkbox"/> You	<input type="checkbox"/> Spouse
4b. MassHealth. Fill in and go to line 5	<input checked="" type="checkbox"/> You	<input checked="" type="checkbox"/> Spouse
4c. Medicare (including a replacement or supplemental plan). Fill in and go to line 5	<input type="checkbox"/> You	<input type="checkbox"/> Spouse
4d. U.S. Military (including Veterans Administration and Tri-Care). Fill in and go to line 5	<input type="checkbox"/> You	<input type="checkbox"/> Spouse
4e. Other program (enter the program name(s) only in lines 4f and/or 4g below). Note: Health Safety Net is not considered insurance or minimum creditable coverage.	<input type="checkbox"/> You	<input type="checkbox"/> Spouse

4f. Your Health Insurance. Complete if you answered line(s) 4a or 4e and go to line 5.

4g. Spouse Health Insurance. Complete if you answered line(s) 4a or 4e and go to line 5.

5. If you had health insurance that met MCC requirements for the full-year, including private insurance, MassHealth, Commonwealth Care or ConnectorCare, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return. Other wise, go to line 6.

If you had Medicare (including a replacement or supplemental plan), U.S. Military (including Veterans Administration and Tri-Care), or other government insurance at any point during 2023, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return. Otherwise, go to line 6.



# 2023 Schedule HC, pg. 2

869172529 MA23029021555

## You might be eligible for low- or no-cost health insurance coverage.

If you (and/or your spouse, if married filing jointly) do not have health insurance coverage, you might be eligible for health insurance coverage programs made available by the Commonwealth of Massachusetts. By filling in the oval below, you authorize DOR to share information from your tax return and attached schedules with the Health Connector. If you are married filing jointly, both spouses must check the box for the Health Connector to receive all of your information. The Health Connector will assess your eligibility for those coverage options, including low- or no-cost coverage, and contact you with information. See instructions.

You: I authorize DOR to share this tax return including attached schedules with the Massachusetts Health Connector for the purpose of assessing my eligibility for insurance affordability programs and contacting me with information about the same.

Spouse: I authorize DOR to share this tax return including attached schedules with the Massachusetts Health Connector for the purpose of assessing my eligibility for insurance affordability programs and contacting me with information about the same.

### Your Health Insurance

6. Was your income in 2023 at or below 150% of the federal poverty level? 6 Yes No

If you answer Yes, you are not subject to a penalty in 2023. Skip the remainder of this schedule and complete your tax return. If you answer No and you were enrolled in a health insurance plan that met the MCC requirements for part, but not all, of 2023, go to line 7. If you answer No and you had no insurance or you were enrolled in a plan that did not meet the MCC requirements during the period that the mandate applied, go to line 8a.

7. Complete this section **only if** you, and/or your spouse if married filing jointly, were enrolled in a health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements for part, but not all of 2023. Fill in below the months that met the MCC requirements, as shown on Form MA 1099-HC. If you did not receive this form, fill in the months you were covered by a plan that met the MCC requirements at least **15 days or more**. If, during 2023, you **turned 18**, you were a **part-year resident** or a taxpayer was **deceased**, fill in the oval(s) below for the month(s) that met the MCC requirements during the period that the mandate applied. See instructions.

You may only fill in the month(s) you had health insurance that met MCC requirements. If you had health insurance, but it did not meet MCC requirements, you must skip this section and go to line 8a.

### Months Covered By Health Insurance

You:	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
Spouse:	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.

If you had four or more consecutive months either with no insurance or insurance that did not meet the MCC requirements (four or more blank months in a row), go to line 8a. Otherwise, a penalty does not apply to you in 2023. Skip the remainder of this schedule and complete your tax return.

### Religious Exemption and Certificate of Exemption

8a. **Religious exemption:** Are you claiming an exemption from the requirement to purchase health insurance based on your sincerely held religious beliefs that cause you to object to substantially all forms of treatment covered by health insurance? 8a You Yes No  
Spouse Yes No

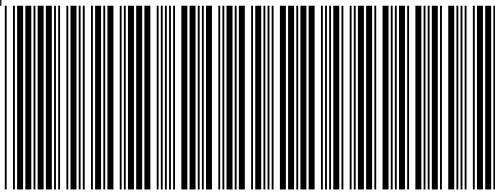
If you answer Yes, go to line 8b. If you answer No, go to line 9.

8b. If you are claiming a religious exemption in line 8a, did you receive medical health care during the 2023 tax year? 8b You Yes No  
Spouse Yes No

If you answer No to line 8b, skip the remainder of this schedule and continue completing your tax return. If you answer Yes to line 8b, go to line 9.

9. **Certificate of exemption:** Have you obtained a Certificate of Exemption issued by the Massachusetts Health Connector for the 2023 tax year? 9 You Yes No  
Spouse Yes No

If you answer Yes, enter the certificate number, skip the remainder of this schedule and continue completing your tax return. If you answer No to line 9, go to line 10.



# 2023 Schedule HC, pg. 3

MA23029031555

GEDDP PRIYANK

RAO

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## Affordability as Determined By State Guidelines

**Note:** This section will require the use of worksheets and tables found in the instructions. You must complete the worksheet(s) to determine if health insurance was affordable to you during the 2023 tax year.

10. Did your employer offer affordable health insurance that met minimum creditable coverage requirements as determined by completing the Schedule HC Worksheet for Line 10 in the instructions?	10	You	Yes	No
		Spouse	Yes	No

Fill in No if your employer did not offer health insurance that met minimum creditable coverage requirements, you were not eligible for health insurance offered by your employer, you were self-employed or you were unemployed.

11. Were you eligible for government-subsidized health insurance as determined by completing the Schedule HC Worksheet for Line 11 in the instructions?	11	You	Yes	No
		Spouse	Yes	No

If you answer No, go to line 12. If you answer Yes, go to the Health Care Penalty Worksheet in the instructions to calculate your penalty amount.

12. Were you able to purchase affordable private health insurance that met minimum creditable coverage requirements as determined by completing the Schedule HC Worksheet for Line 12 in the instructions?	12	You	Yes	No
		Spouse	Yes	No

If you answer No, you are not subject to a penalty. Continue completing your tax return. If you answer Yes, go to the Health Care Penalty Worksheet in the instructions to calculate your penalty amount.

## Complete Only If You Are Filing An Appeal

**You must complete the Health Care Penalty Worksheet to determine your penalty amount before completing this section.**

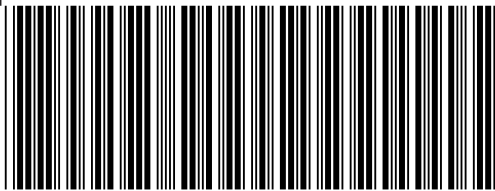
You may have grounds to appeal if you were unable to obtain affordable insurance that meets the minimum creditable coverage requirements in 2023 due to a hardship or other circumstances. The grounds for appeal are explained in more detail in the instructions. If you believe you have grounds for appealing the penalty, fill in the field(s) below. The appeal will be heard by the Massachusetts Health Connector. By filling in the field below, you (or your spouse if married filing jointly) are authorizing DOR to share information from your tax return, including this schedule, with the Massachusetts Health Connector for purposes of deciding your appeal.

**You will receive a follow-up letter asking you to state your grounds for appeal in writing, and submit supporting documentation. Failure to respond to that letter within the time specified in the letter will lead to dismissal of your appeal and will result in a future assessment of a penalty.** Once your documentation is received, it will be reviewed by the Massachusetts Health Connector and you may be required to attend a hearing on your case. You will be required to file your claims under the pains and penalties of perjury.

**Note:** If you are filing an appeal, make sure you have calculated the penalty amount that you are appealing, but do not assess yourself or enter a penalty amount on your Form 1 or Form 1-NR/PY. Also, do not include any hardship documentation with your original return. You will be required to submit substantiating hardship documentation at a later date during the appeal process.

You: I wish to appeal the penalty. I authorize DOR to share this tax return including this schedule with the Massachusetts Health Connector for purposes of deciding this appeal.

Spouse: I wish to appeal the penalty. I authorize DOR to share this tax return including this schedule with the Massachusetts Health Connector for purposes of deciding this appeal.



# 2023 Schedule NTS-L-NRPY

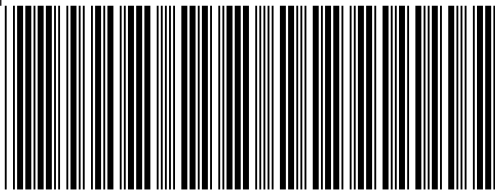
MA23021011555

No Tax Status and Limited Income Credit

869172529

## Schedule NTS-L-NRPY. No Tax Status and Limited Income Credit

1. Total 5.0% income	1	43545
2. Adjustments to income	2	
3. Adjusted 5.0% income. Subtract line 2 from line 1. Do not enter if less than "0"	3	43545
4. Interest exemption used	4	
5. Adjusted gross interest, dividends and certain capital gains	5	
6. Long-term capital gain	6	
7. Additional income/loss while a nonresident/part-year resident	7	62623
8. Total income. Combine lines 3 through 7	8	106168
9. Additional adjustments to income while a nonresident/part-year resident	9	
10. Massachusetts Adjusted Gross Income (AGI)	10	106168
If you are single and the total in line 10 is \$8,000 or less, you qualify for No Tax Status		
11. If married and filing a joint return, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,000 and add \$16,400 to that amount. If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,000 and add \$14,400 to that amount	11	16400
12. If you do not qualify for No Tax Status and you are married and filing a joint return, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,750 and add \$28,700 to that amount. If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,750 and add \$25,200 to that amount	12	28700
13. No Tax Status threshold	13	
14. Income for Limited Income Credit	14	
15. Tax before adjustments	15	
16. Tax for Limited Income Credit	16	
17. Limited Income Credit	17	



# 2023 Schedule E

MA23013041555

GEDDP PRIYANK

RAO

869172529

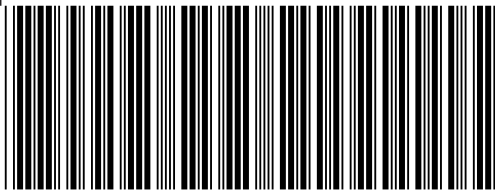
## Income or Loss from Real Estate and Royalties

### Income

1. Rents received	1	630
2. Royalties received	2	

### Expenses

3. Advertising	3	
4. Auto and travel	4	
5. Cleaning and maintenance	5	2055
6. Commissions	6	
7. Insurance	7	
8. Legal and other professional fees	8	
9. Management fees	9	1540
10. Mortgage interest paid to banks, etc.	10	
11. Other interest	11	
12. Repairs	12	4880
13. Supplies	13	5130
14. Taxes	14	
15. Utilities	15	3600
16. Other expenses	16	
17. Add lines 3 through 16	17	17205
18. Depreciation expense or depletion	18	3455
19. Total expenses. Add lines 17 and 18	19	20660
20. Income or loss from rental real estate or royalty properties	20	-20030
21. Deductible rental real estate loss	21	
22. Income. Enter positive amounts shown on line 20	22	
23. Losses. Add royalty losses from line 20 and real estate losses from line 21	23	
24. Rental real estate and royalty income or loss	24	



## 2023 Schedule E, pg. 2

MA23013051555

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### Income or Loss from Partnerships and S Corporations

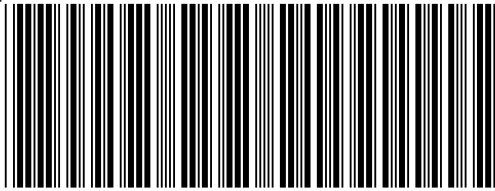
25. Passive loss allowed	25
26. Passive income	26
27. Non-passive loss	27
28. Section 179 expense deduction	28
29. Non-passive income	29
30. Combine lines 26 and 29	30
31. Combine lines 25, 27 and 28	31
32. Partnership and S corporation income or loss. Combine lines 30 and 31	32
33. Interest (other than MA banks) and dividends if included in line 32	33
34. Interest from Massachusetts banks if included in line 32	34
35. Total income or loss from partnerships and S corporations	35
36. Check if you are reporting any loss not allowed in a prior year due to the at-risk, or basis limitations; a prior year disallowed loss from a passive activity (was not reported on U.S. Form 8582) or un-reimbursed partnership expenses	

### Income or Loss from Estates and Trusts

37. Passive deduction or loss allowed	37
38. Passive income	38
39. Non-passive deduction or loss	39
40. Non-passive other income	40
41. Add lines 38 and 40	41
42. Add lines 37 and 39	42
43. Estate and trust income or loss. Combine lines 41 and 42	43
44. Estate or non-grantor-type trust income	44
45. Grantor-type trust and non-Massachusetts estate and trust income	45
46. Interest and dividends if included in line 45	46
47. Adjustments to 5.0% income	47
48. Subtotal. Combine lines 46 and 47	48
49. Income or loss from grantor type and non-Mass estates and trusts	49

### Income or Loss from REMICs

50. Excess inclusion	50
51. Taxable income or loss	51
52. Income	52
53. Combine lines 51 and 52	53



**2023 Schedule E, pg. 3**

MA23013061555

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**Farm Income**

54. Net farm rental income or loss 54

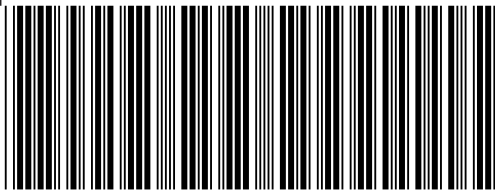
**Summary**

55. Income or loss. Combine lines 24, 35, 49, 53 and 54 55

56. Massachusetts differences Enclose statements 56

57. Abandoned building renovation deduction 57

58. Total income or loss. Combine lines 55 through 57 58



# 2023 Schedule E-1

MA23013011555

GEDDP PRIYANK RAO 869172529

C -65 ,GAYATRI NAGAR ,RAIPUR

C -65 ,NEAR MGM SCHOOL GAYATRI NAGAR ,RAIPUR

Check one:  Real estate  Royalty  Rental property used for short-term rentals

## Income or Loss from Real Estate and Royalties

### Income

1. Rents received	1	630
2. Royalties received	2	

### Expenses

3. Advertising	3	
4. Auto and travel	4	
5. Cleaning and maintenance	5	2055
6. Commissions	6	
7. Insurance	7	
8. Legal and other professional fees	8	
9. Management fees	9	1540
10. Mortgage interest paid to banks, etc	10	
11. Other interest	11	
12. Repairs	12	4880
13. Supplies	13	5130
14. Taxes	14	
15. Utilities	15	3600
16. Other expenses	16	
17. Add lines 3 through 16	17	17205
18. Depreciation expense or depletion	18	3455
19. Total expenses. Add lines 17 and 18	19	20660
20. Income or loss from rental real estate or royalty properties	20	-20030
21. Deductible rental real estate loss	21	
22. Income. Enter positive amounts shown on line 20	22	
23. Losses. Enter royalty losses from line 20 or rental real estate loss from line 21	23	
24. Rental real estate and royalty income or loss	24	
25. Check if this rental property was used by you or your family for more than 14 days or more than 10 percent of the total number of days that the property was rented at fair market value		



▶ Attach to your return

**Statement** EXCL

Name as Shown on Return GEDDP PRIYANK RAO & CHETNA ROHILLA	Social Security No. 869-17-2529
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<b>1</b> Any interest on U.S. debt obligations (including its territories or dependencies) . . . . .	<b>1</b>	_____
<b>2</b> Any interest and dividends taxed directly to Massachusetts estates and trusts . . . . .	<b>2</b>	_____
<b>3</b> Any distribution which is a return of capital included in total gross dividends, Schedule B, line 2 . . . . .	<b>3</b>	_____
<b>4</b> Any exempt portion of interest or dividends from a mutual fund included in Schedule B, lines 1, 2 or 3 . . . . .	<b>4</b>	_____
<b>5</b> Any interest or dividends from obligations of the Commonwealth of Massachusetts or its political subdivisions . . . . .	<b>5</b>	_____
<b>6</b> Any dividends from current earnings of a corporate trust taxed directly on Massachusetts Form 3F. . . . .	<b>6</b>	_____
<b>7</b> Any interest on pre-retirement distributions from state and municipal contributory pension plans . . . . .	<b>7</b>	_____
<b>8</b> Other: _____ _____ _____	<b>8</b>	_____ _____ _____
<b>9</b> <b>Total to Schedule B, line 6a</b> . . . . .	<b>9</b>	_____

<b>Massachusetts Nonresident and Part-year Resident Excludable Interest and Dividends</b>	
Note: Only use this worksheet if you are not filing as a full year Massachusetts resident.	
<b>A</b> Total ordinary interest & dividends from Schedule B lines 1, 2, and 3 . . . . .	_____ <b>36</b>
<b>B</b> Enter interest and dividends included on line A which you received while living in Massachusetts from all sources, or were directly connected with business activity in Massachusetts . . . . .	_____ <b>0</b>
<b>C</b> Massachusetts excludable interest and dividends from sources other than Massachusetts (A minus B). Enter amount on Schedule B, line 6b. . . . .	_____ <b>36</b>