

TAXABLE YEAR

FORM

2023

California e-file Signature Authorization for Individuals

8879

Table with 2 columns: Name (Your name, Spouse's/RDP's name) and SSN/ITIN. Values include KAUSHAL DESAI, MARKET A HOPPOVA-DESAI, 842-93-4261, and 495-35-1950.

Part I Tax Return Information (whole dollars only)

Table with 2 columns: Line number and Amount. Lines 1, 2, and 3 with amounts 80402, blank, and 1466.

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

[X] I authorize GLOBAL TAXES LLC to enter my PIN 3 4 2 6 1 as my signature on my 2023 e-filed California individual income tax return.

[] I will enter my PIN as my signature on my 2023 e-filed California individual income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method.

Your signature Date

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

[X] I authorize GLOBAL TAXES LLC to enter my PIN 5 1 9 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. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method.

Spouse's/RDP's signature Date

Practitioner PIN Method Returns Only -- continue below

Part III Certification and Authentication — Practitioner PIN Method Only

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

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

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 05/23/2024

California Nonresident or Part-Year Resident Income Tax Return

2023

540NR

APE

ATTACH FEDERAL RETURN

842-93-4261 DESA 495-35-1950
KAUSHAL DESAI
MARKETA HOPPOVADESAI

23

10503 STORMY SKY DR
HOUSTON TX 77064

11-07-1990 07-19-1983

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" value="NEEL"/>	<input type="text"/>	<input type="text"/>
Last Name	<input type="text" value="DESAI"/>	<input type="text"/>	<input type="text"/>
SSN. See instructions.	<input type="text" value="829810522"/>	<input type="text"/>	<input type="text"/>
Dependent's relationship to you	<input type="text" value="SON"/>	<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 \$**

Total Taxable Income	12 Total California wages from your federal Form(s) W-2, box 16 <input checked="" type="radio"/> 12 <input type="text" value="80402"/> <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="212681"/> <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 15 <input type="text" value="212681"/> <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="65"/> <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="212746"/> <input type="text" value=".00"/>
	18 Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction . See instructions <input checked="" type="radio"/> 18 <input type="text" value="15429"/> <input type="text" value=".00"/>
	19 Subtract line 18 from line 17. This is your total taxable income . If less than zero, enter -0- <input checked="" type="radio"/> 19 <input type="text" value="197317"/> <input type="text" value=".00"/>

CA Taxable Income	31 Tax. Check the box if from: <input type="checkbox"/> Tax Table <input checked="" type="checkbox"/> Tax Rate Schedule
	<input checked="" type="radio"/> 31 <input type="text" value="11656"/> <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="80402"/> <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="74571"/> <input type="text" value=".00"/>
	36 CA Tax Rate. Divide line 31 by line 19. <input checked="" type="radio"/> 36 <input type="text" value="0.0591"/>
	37 CA Tax Before Exemption Credits. Multiply line 35 by line 36. <input checked="" type="radio"/> 37 <input type="text" value="4407"/> <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="0.3779"/>
	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="277"/> <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="4130"/> <input type="text" value=".00"/>
41 Tax. See instructions. Check the box if from: <input checked="" type="radio"/> Schedule G-1 <input type="checkbox"/> FTB 5870A <input checked="" type="radio"/> 41 <input type="text" value="4130"/> <input type="text" value=".00"/>	
42 Add line 40 and line 41 <input checked="" type="radio"/> 42 <input type="text" value="4130"/> <input type="text" value=".00"/>	

Special Credits	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:

Special Credits	58	Enter credit name <input type="text"/> code <input type="text"/> and amount...	<input type="radio"/>	58	<input type="text"/>	<input type="text" value="00"/>
	59	Enter credit name <input type="text"/> code <input type="text"/> and amount...	<input type="radio"/>	59	<input type="text"/>	<input type="text" value="00"/>
	60	To claim more than two credits, see instructions. Attach Schedule P (540NR)	<input type="radio"/>	60	<input type="text"/>	<input type="text" value="00"/>
	61	Nonrefundable Renter's Credit. See instructions	<input type="radio"/>	61	<input type="text"/>	<input type="text" value="00"/>
	62	Add line 50 and line 55 through line 61. These are your total credits	<input checked="" type="radio"/>	62	<input type="text"/>	<input type="text" value="00"/>
	63	Subtract line 62 from line 42. If less than zero, enter -0-	<input checked="" type="radio"/>	63	<input type="text" value="4130"/>	<input type="text" value="00"/>

Other Taxes	71	Alternative Minimum Tax. Attach Schedule P (540NR)	<input type="radio"/>	71	<input type="text"/>	<input type="text" value="00"/>
	72	Mental Health Services Tax. See instructions	<input type="radio"/>	72	<input type="text"/>	<input type="text" value="00"/>
	73	Other taxes and credit recapture. See instructions	<input type="radio"/>	73	<input type="text"/>	<input type="text" value="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="4130"/>	<input type="text" value="00"/>

Payments	81	California income tax withheld. See instructions	<input type="radio"/>	81	<input type="text" value="5596"/>	<input type="text" value="00"/>
	82	2023 California estimated tax and other payments. See instructions	<input type="radio"/>	82	<input type="text"/>	<input type="text" value="00"/>
	83	Withholding (Form 592-B and/or Form 593). See instructions	<input type="radio"/>	83	<input type="text"/>	<input type="text" value="00"/>
	84	Excess SDI (or VPD) withheld. See instructions	<input type="radio"/>	84	<input type="text"/>	<input type="text" value="00"/>
	85	Earned Income Tax Credit (EITC). See instructions	<input type="radio"/>	85	<input type="text"/>	<input type="text" value="00"/>
	86	Young Child Tax Credit (YCTC). See instructions	<input type="radio"/>	86	<input type="text"/>	<input type="text" value="00"/>
	87	Foster Youth Tax Credit (FYTC). See instructions	<input type="radio"/>	87	<input type="text"/>	<input type="text" value="00"/>
	88	Add line 81 through line 87. These are your total payments. See instructions	<input checked="" type="radio"/>	88	<input type="text" value="5596"/>	<input type="text" value="00"/>

ISR Penalty	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 type="radio"/>	<input type="text"/>		
		If you did not check the box, see instructions. Individual Shared Responsibility (ISR) Penalty. See instructions	<input type="radio"/>	91	<input type="text" value="0"/>	<input type="text" value="00"/>

Overpaid Tax/Tax Due	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="5596"/>	<input type="text" value="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"/>	<input type="text" value="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="1466"/>	<input type="text" value="00"/>
	102	Amount of line 101 you want applied to your 2024 estimated tax	<input type="radio"/>	102	<input type="text" value="0"/>	<input type="text" value="00"/>
	103	Overpaid tax available this year. Subtract line 102 from line 101	<input type="radio"/>	103	<input type="text" value="1466"/>	<input type="text" value="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

Contributions	Code	Amount
California Seniors Special Fund. See instructions	● 400	<input type="text"/> .00
Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund	● 401	<input type="text"/> .00
Rare and Endangered Species Preservation Voluntary Tax Contribution Program	● 403	<input type="text"/> .00
California Breast Cancer Research Voluntary Tax Contribution Fund.	● 405	<input type="text"/> .00
California Firefighters' Memorial Voluntary Tax Contribution Fund	● 406	<input type="text"/> .00
Emergency Food for Families Voluntary Tax Contribution Fund	● 407	<input type="text"/> .00
California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund.	● 408	<input type="text"/> .00
California Sea Otter Voluntary Tax Contribution Fund	● 410	<input type="text"/> .00
California Cancer Research Voluntary Tax Contribution Fund	● 413	<input type="text"/> .00
School Supplies for Homeless Children Voluntary Tax Contribution Fund	● 422	<input type="text"/> .00
State Parks Protection Fund/Parks Pass Purchase	● 423	<input type="text"/> .00
Protect Our Coast and Oceans Voluntary Tax Contribution Fund.	● 424	<input type="text"/> .00
Keep Arts in Schools Voluntary Tax Contribution Fund	● 425	<input type="text"/> .00
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
120 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**

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**

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

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

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

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

Sign Here

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

Joint tax return? See instructions.

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

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

Firm's address Firm's FEIN

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

Print Third Party Designee's Name Telephone Number

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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 (K DESAI & M HOPPOVA-DESAI) and SSN or ITIN (842934261)

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: [X] Nonresident [] Part-Year Resident [] Resident
b Spouse: [X] Nonresident [] Part-Year Resident [] Resident

Table with 2 columns: Yourself and Spouse/RDP. Rows 2-8 detailing residency information such as domicile, military status, and days spent in CA.

Part II Income Adjustment Schedule

Main table with 5 columns: Section A - Income, A (Federal Amounts), B (Subtractions), C (Additions), D (Total Amounts Using CA Law), and E (CA Amounts). Rows 1-7 detailing income adjustments.

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	A	B	C	D	E
Section B — Additional Income from federal Schedule 1 (Form 1040)	Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
1 Taxable refunds, credits, or offsets of state and local income taxes. 1	<input checked="" type="radio"/> 0	<input checked="" type="radio"/> 0			
2 a Alimony received. See instructions. 2a	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
3 Business income or (loss). See instructions. 3	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
4 Other gains or (losses) 4	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. 5	<input checked="" type="radio"/> 0	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 0	<input checked="" type="radio"/>
6 Farm income or (loss) 6	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
7 Unemployment compensation 7	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
8 Other income:					
a Federal net operating loss. 8a	<input checked="" type="radio"/> ()		<input checked="" type="radio"/>		
b Gambling 8b	<input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
c Cancellation of debt. 8c	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
d Foreign earned income exclusion from federal Form 2555 8d	<input checked="" type="radio"/> ()		<input checked="" type="radio"/>		
e Income from federal Form 8853. 8e	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
f Income from federal Form 8889. 8f	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
g Alaska Permanent Fund dividends 8g	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
h Jury duty pay 8h	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
i Prizes and awards. 8i	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
j Activity not engaged in for profit income 8j	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
k Stock options 8k	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" 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 checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
m Olympic and Paralympic medals and USOC prize money. 8m	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
n IRC Section 951(a) inclusion 8n	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
o IRC Section 951A(a) inclusion 8o	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
p IRC Section 461(l) excess business loss adjustment 8p	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
q Taxable distributions from an ABLE account. 8q	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
r Scholarship and fellowship grants not reported on federal Form(s) W-2. 8r	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
s Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d 8s	<input checked="" type="radio"/> ()			<input checked="" type="radio"/> ()	<input checked="" type="radio"/> ()
t Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. 8t	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
u Wages earned while incarcerated 8u	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
z Other income. List type and amount.					
<input checked="" type="radio"/> SUBSTITUTE PAYMENT FROM 1099-MISC 8z	<input checked="" type="radio"/> 22	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 22	<input checked="" type="radio"/> 0
9 a Total other income. Add line 8a through line 8z 9a	<input checked="" type="radio"/> 22	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 22	<input checked="" type="radio"/> 0

	A	B	C	D	E
Section B — Additional Income Continued	Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
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, FTB 3807, or FTB 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, line 9a and line 9b1 through line 9b3 (as applicable) in each column. See instructions. 10	<input checked="" type="radio"/> 212681	<input type="radio"/> 0	<input checked="" type="radio"/> 65	<input checked="" type="radio"/> 212746	<input checked="" type="radio"/> 80402

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

11 Educator expenses 11	<input checked="" type="radio"/>	<input type="radio"/>			
12 Certain business expenses of reservists, performing artists, and fee-basis government officials 12	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13 Health savings account deduction. 13	<input checked="" type="radio"/>	<input type="radio"/>			
14 Moving expenses. Attach form FTB 3913. See instructions 14	<input checked="" type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
15 Deductible part of self-employment tax. See instructions. 15	<input checked="" type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
16 Self-employed SEP, SIMPLE, and qualified plans. 16	<input checked="" type="radio"/>			<input type="radio"/>	<input type="radio"/>
17 Self-employed health insurance deduction. See instructions. 17	<input checked="" type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
18 Penalty on early withdrawal of savings . . . 18	<input checked="" type="radio"/>			<input type="radio"/>	<input type="radio"/>
19 a Alimony paid. b Enter recipient's: SSN <input checked="" type="radio"/> _____ Last name <input type="radio"/> _____ 19a	<input checked="" type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
20 IRA deduction 20	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
21 Student loan interest deduction 21	<input checked="" type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
22 Reserved for future use 22					
23 Archer MSA deduction 23	<input checked="" type="radio"/>			<input type="radio"/>	<input type="radio"/>
24 Other adjustments:					
a Jury duty pay 24a	<input checked="" type="radio"/>			<input type="radio"/>	<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 checked="" type="radio"/>	<input type="radio"/>	<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 checked="" type="radio"/>	<input type="radio"/>			
d Reforestation amortization and expenses. 24d	<input checked="" type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
e Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 24e	<input checked="" type="radio"/>			<input type="radio"/>	<input type="radio"/>
f Contributions to IRC Section 501(c)(18)(D) pension plans . . 24f	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
g Contributions by certain chaplains to IRC Section 403(b) plans 24g	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
h Attorney fees and court costs for actions involving certain unlawful discrimination claims 24h	<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 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"/>			<input type="radio"/>	<input type="radio"/>
z Other adjustments. List type and amount. <input type="radio"/> _____ 24z	<input type="radio"/>	<input type="radio"/>	<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"/>	<input type="radio"/>	<input type="radio"/>
26 Add line 11 through line 23 and line 25 in each column, A through E 26	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
27 Total. Subtract line 26 from line 10 in each column, A through E. See instructions. 27	<input type="radio"/> 212681	<input type="radio"/> 0	<input type="radio"/> 65	<input type="radio"/> 212746	<input type="radio"/> 80402

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
Medical and Dental Expenses See instructions.			
1 Medical and dental expenses 1	<input type="radio"/>		
2 Enter amount from federal Form 1040 or 1040-SR, line 11 2	<input type="radio"/> 212681		
3 Multiply line 2 by 7.5% (0.075) 3	<input type="radio"/> 15951		
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 4	<input type="radio"/>		<input type="radio"/>

Taxes You Paid

5a State and local income tax or general sales taxes 5a	<input type="radio"/> 6337	<input type="radio"/> 6337	
5b State and local real estate taxes 5b	<input type="radio"/> 4384		
5c State and local personal property taxes 5c	<input type="radio"/>		
5d Add line 5a through line 5c. 5d	<input type="radio"/> 10721		
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 type="radio"/> 10000	<input type="radio"/> 6337	<input type="radio"/> 721
6 Other taxes. List type <input type="radio"/> _____ 6	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7 Add line 5e and line 6. 7	<input type="radio"/> 10000	<input type="radio"/> 6337	<input type="radio"/> 721

Interest You Paid

8a Home mortgage interest and points reported to you on federal Form 1098 8a	<input type="radio"/> 11045		<input type="radio"/>
8b Home mortgage interest not reported to you on federal Form 1098 8b	<input type="radio"/>		<input type="radio"/>
8c Points not reported to you on federal Form 1098. 8c	<input type="radio"/>		<input type="radio"/>
8d Reserved for future use 8d			
8e Add line 8a through line 8c. 8e	<input type="radio"/> 11045	<input type="radio"/>	<input type="radio"/>
9 Investment interest 9	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
10 Add line 8e and line 9. 10	<input type="radio"/> 11045	<input type="radio"/>	<input type="radio"/>

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"/>

Part III Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C 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**

Other Itemized Deductions

16 Other—from list in federal instructions. **16**

17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C. **17** 21045 6337 721

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

Job Expenses and Certain Miscellaneous Deductions

19 Unreimbursed employee expenses: job travel, union dues, job education, etc.
Attach federal Form 2106 if required. See instructions. **19**

20 Tax preparation fees. **20**

21 Other expenses: investment, safe deposit box, etc. List type **21**

22 Add line 19 through line 21 **22**

23 Enter amount from federal Form 1040 or 1040-SR, line 11 212681

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0 **24**

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0. **25**

26 Total Itemized Deductions. Add line 18 and line 25. **26**

27 Other adjustments. See instructions. Specify. **27**

28 Combine line 26 and line 27. **28**

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**

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** **30**

Part IV California Taxable Income

1 California AGI. Enter your California AGI from Part II, line 27, column E **1**

2 Enter your deductions from line 30 **2**

3 Deduction Percentage. 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** 0.3779

4 California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3 **4**

5 California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0- **5**

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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 K DESAI & M HOPPOVA-DESAI	SSN, ITIN, FEIN, or CA corporation no. 842934261
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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

<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	(-18942)	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			-18942	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			-18942	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

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Health Coverage Exemptions and Individual Shared Responsibility Penalty

2023

3853

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

Name(s) as shown on your California tax return
K DESAI & M HOPPOVA-DESAI

SSN or ITIN
842-93-4261

Part I Applicable Household Members. List all members of your applicable household whether or not they have an exemption or an Exemption Certificate Number (ECN) granted by the Marketplace. See instructions.

Table with 12 rows and 5 columns: Member ID, First Name, Last Name, Initial, SSN, Date of Birth, Modified AGI, ECN 1, ECN 2, ECN 3. Rows 1-12 contain data for household members KAUSHAL, DESAI, MARKETTA, HOPPOVA-DESAI, NEEL, DESAI, and several blank entries.

Part II Coverage Exemption Claimed on Your Tax Return for Your Household

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1 If you are claiming a coverage exemption because your applicable household income or gross income is below the filing threshold, check the box here. See instructions. []

Part III Coverage and Exemptions Claimed on Your Tax Return for Individuals. If you and/or a member of your applicable household are reporting any coverage or are claiming exemptions for the tax year, complete Part III. See instructions.

Coverage and Exemption Codes

		(a) Full-year	(b) Jan	(c) Feb	(d) Mar	(e) Apr	(f) May	(g) June	(h) July	(i) Aug	(j) Sept	(k) Oct	(l) Nov	(m) Dec
1	First Name <input type="radio"/> KAUSHAL	<input type="radio"/> E	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Initial <input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/> DESAI		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
			<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2	First Name <input type="radio"/> MARKETA	<input type="radio"/> E	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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	Last Name <input type="radio"/> HOPPOVA-DESAI		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
			<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3	First Name <input type="radio"/> NEEL	<input type="radio"/> E	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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	Last Name <input type="radio"/> DESAI		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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4	First Name <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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5	First Name <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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6	First Name <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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7	First Name <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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8	First Name <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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9	First Name <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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10	First Name <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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11	First Name <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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	Last Name <input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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12	First Name <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Initial <input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
			<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Part IV Individual Shared Responsibility Penalty

1 Your Individual Shared Responsibility Penalty. Enter on Form 540, line 92; Form 540NR, line 91; or Form 540 2EZ, line 27.

See instructions ● 1 _____ 0.

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Attach to Form 1040 or 1040-SR.

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

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2023

Attachment
Sequence No. **07**

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

K DESAI & M HOPPOVA-DESAI

Your social security number

842-93-4261

Medical and Dental Expenses

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

1	Medical and dental expenses (see instructions)		1
2	Enter amount from Form 1040 or 1040-SR, line 11	212681	2
3	Multiply line 2 by 7.5% (0.075)	15951	3
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4

Taxes You Paid

5	State and local taxes.		5
5a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/>	6337	5a
5b	State and local real estate taxes (see instructions)	4384	5b
5c	State and local personal property taxes		5c
5d	Add lines 5a through 5c	10721	5d
5e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	10000	5e
6	Other taxes. List type and amount: _____		6
7	Add lines 5e and 6	10000	7

Interest You Paid

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

8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>		8
8a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	11045	8a
8b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address _____		8b
8c	Points not reported to you on Form 1098. See instructions for special rules		8c
8d	Reserved for future use		8d
8e	Add lines 8a through 8c	11045	8e
9	Investment interest. Attach Form 4952 if required. See instructions		9
10	Add lines 8e and 9	11045	10

Gifts to Charity

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

11	Gifts by cash or check. If you made any gift of \$250 or more, see instructions		11
12	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500		12
13	Carryover from prior year		13
14	Add lines 11 through 13		14

Casualty and Theft Losses

15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions		15
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Other Itemized Deductions

16	Other—from list in instructions. List type and amount: _____		16
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Total Itemized Deductions

17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12	21045	17
18	If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>		18

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)
DELTA HEIGHTS, PLOT NO. 03	SCH E	N/A	-18942	0	-18942

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 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.