

TAXABLE YEAR

2023

California e-file Return Authorization for Individuals

FORM

8453

Form fields for personal information: Your first name and initial (HARI), Last name (SELLAPPAN), Suffix, Your SSN or ITIN (309-73-7469), etc.

Part I Tax Return Information (whole dollars only)

Line 1 California adjusted gross income. See instructions. 1 25951
Line 2 Refund or no amount due. See instructions 2
Line 3 Amount you owe. See instructions 3 164

Part II Settle Your Account Electronically for Taxable Year 2023 (Pay by 4/15/2024)

4 Direct deposit of refund
5 Electronic funds withdrawal 5a Amount 5b Withdrawal date (mm/dd/yyyy)

Part III Make Estimated Tax Payments for Taxable Year 2024 These are NOT installment payments for the current amount you owe.

Table with 5 columns: Amount, First Payment 4/15/2024, Second Payment 6/17/2024, Third Payment 9/16/2024, Fourth Payment 1/15/2025

Part IV Banking Information (Have you verified your banking information?)

8 Amount of refund to be directly deposited to account below 12 The remaining amount of my refund for direct deposit
9 Routing number 13 Routing number
10 Account number 14 Account number
11 Type of account: Checking Savings 15 Type of account: Checking Savings

Part V Declaration of Taxpayer(s)

I authorize my account to be settled as designated in Part II. If I check Part II, box 4, I declare that the direct deposit refund information in Part IV agrees with the authorization stated on my return.

Under penalties of perjury, I declare that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider, including my name, address, and social security number (SSN) or individual taxpayer identification number (ITIN), and the amounts shown in Part I above agrees with the information and amounts shown on the corresponding lines of my 2023 California income tax return.

Sign Here
Your signature Date Spouse's/RDP's signature. If filing jointly, both must sign. Date

Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.

I declare that I have reviewed the above taxpayer's return and that the entries on form FTB 8453 are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the taxpayer's return.)

ERO Must Sign
ERO's signature Date 04/13/2024 Check if also paid preparer Check if self-employed ERO's PTIN
Firm's name (or yours if self-employed) and address GLOBAL TAXES LLC 245 ROONEY CT E BRUNSWICK NJ Firm's FEIN 84-3171965 ZIP code 08816

Under 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 make this declaration based on all information of which I have knowledge.

Paid Preparer Must Sign
Paid preparer's signature Date Check if self-employed Paid preparer's PTIN P02082703
Firm's name (or yours if self-employed) and address SYAM PRIYA RAM SAGAR GUPTA 245 ROONEY CT E BRUNSWICK NJ Firm's FEIN 84-3171965 ZIP code 08816

# Voucher at bottom of page

Do not mail a paper copy of your tax return with the payment voucher.  
If amount of payment is zero, do not mail this voucher.

## When to pay: Calendar Year – File and pay by April 15, 2024

When a due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

## Pay online: Go Green! Enjoy the ease and secure options for online payments.

You can make an immediate payment or schedule a payment up to a year in advance.

- **Bank Account – Web Pay** (free)
- **Credit Card** (service fee)

Go to [ftb.ca.gov/pay](https://ftb.ca.gov/pay) for more information.

**Do not mail this voucher if you pay online.**



**Where to pay:** Using black or blue ink, make your check or money order payable to the “Franchise Tax Board.” Write the taxpayer’s social security number (SSN) or individual taxpayer identification number(ITIN) and 2023 FTB 3582 on the check or money order. Detach the voucher below. Enclose, but **do not** staple, payment with the voucher and mail to:

**FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0008**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

\_\_\_ DETACH HERE \_\_\_ IF NO PAYMENT IS DUE, DO NOT MAIL THIS VOUCHER \_\_\_ DETACH HERE \_\_\_

**CAUTION:** You may be required to pay electronically. See instructions.

TAXABLE YEAR

# Payment Voucher for Individual e-filed Returns

CALIFORNIA FORM

**2023**

**3582 (e-file)**

309-73-7469 SELL 23  
HARI SELLAPPAN

2806 SW ABLES DRIVE APT 301  
BENTONVILLE AR 72713

Amount of Payment 164.

# 2023 California Resident Income Tax Return

# 540

APE

DO NOT ATTACH FEDERAL RETURN

309-73-7469 SELL  
HARI SELLAPPAN

23

2806 SW ABLES DRIVE APT 301  
BENTONVILLE AR 72713

05-31-1985

Principal Residence

Enter your county at time of filing (see instructions)

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

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

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

Apt. no/ste. no.

City

State

ZIP code

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

Filing Status

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

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

Exemptions

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

Whole dollars only

- 7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions.  7  X \$144 =  \$
- 8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions.  8  X \$144 =  \$
- 9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions.  9  X \$144 =  \$

Your name:  Your SSN or ITIN:

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

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

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

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

<b>12</b>	State wages from your federal Form(s) W-2, box 16 ..... ● 12	<input type="text" value="1151"/>	<input type="text" value=".00"/>
<b>13</b>	Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11 ..... ● 13	<input type="text" value="25951"/>	<input type="text" value=".00"/>
<b>14</b>	California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 27, column B. .... ● 14	<input type="text"/>	<input type="text" value=".00"/>
<b>15</b>	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions ..... 15	<input type="text" value="25951"/>	<input type="text" value=".00"/>
<b>16</b>	California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 27, column C. .... ● 16	<input type="text"/>	<input type="text" value=".00"/>
<b>17</b>	California adjusted gross income. Combine line 15 and line 16 ..... ● 17	<input type="text" value="25951"/>	<input type="text" value=".00"/>
<b>18</b>	Enter the larger of Your California <b>itemized deductions</b> from Schedule CA (540), Part II, line 30; <b>OR</b> Your California <b>standard deduction</b> shown below for your filing status: • Single or Married/RDP filing separately. .... \$5,363 • Married/RDP filing jointly, Head of household, or Qualifying surviving spouse/RDP. \$10,726 If Married/RDP filing separately or the box on line 6 is checked, <b>STOP</b> . See instructions. . . ● 18	<input type="text" value="5363"/>	<input type="text" value=".00"/>
<b>19</b>	Subtract line 18 from line 17. This is your <b>taxable income</b> . If less than zero, enter -0- ..... ● 19	<input type="text" value="20588"/>	<input type="text" value=".00"/>

<b>31</b>	Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule ● <input type="checkbox"/> FTB 3800 ● <input type="checkbox"/> FTB 3803 ..... ● 31	<input type="text" value="308"/>	<input type="text" value=".00"/>
<b>32</b>	Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$237,035, see instructions. .... ● 32	<input type="text" value="144"/>	<input type="text" value=".00"/>
<b>33</b>	Subtract line 32 from line 31. If less than zero, enter -0- ..... ● 33	<input type="text" value="164"/>	<input type="text" value=".00"/>
<b>34</b>	Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 ● <input type="checkbox"/> FTB 5870A. . . ● 34	<input type="text"/>	<input type="text" value=".00"/>
<b>35</b>	Add line 33 and line 34 ..... ● 35	<input type="text" value="164"/>	<input type="text" value=".00"/>

<b>40</b>	Nonrefundable Child and Dependent Care Expenses Credit. See instructions. .... ● 40	<input type="text"/>	<input type="text" value=".00"/>
<b>43</b>	Enter credit name <input type="text"/> code ● <input type="text"/> and amount. . . ● 43	<input type="text"/>	<input type="text" value=".00"/>
<b>44</b>	Enter credit name <input type="text"/> code ● <input type="text"/> and amount. . . ● 44	<input type="text"/>	<input type="text" value=".00"/>

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Your name:  Your SSN or ITIN:

<b>Special Credits</b>	45	To claim more than two credits, see instructions. Attach Schedule P (540) . . . . .	<input type="radio"/>	45	<input type="text"/>	<input type="text" value=".00"/>
	46	Nonrefundable Renter's Credit. See instructions . . . . .	<input type="radio"/>	46	<input type="text"/>	<input type="text" value=".00"/>
	47	Add line 40 through line 46. These are your total credits . . . . .	<input checked="" type="radio"/>	47	<input type="text"/>	<input type="text" value=".00"/>
	48	Subtract line 47 from line 35. If less than zero, enter -0- . . . . .	<input checked="" type="radio"/>	48	<input type="text" value="164"/>	<input type="text" value=".00"/>

<b>Other Taxes</b>	61	Alternative Minimum Tax. Attach Schedule P (540) . . . . .	<input type="radio"/>	61	<input type="text"/>	<input type="text" value=".00"/>
	62	Mental Health Services Tax. See instructions . . . . .	<input type="radio"/>	62	<input type="text"/>	<input type="text" value=".00"/>
	63	Other taxes and credit recapture. See instructions . . . . .	<input type="radio"/>	63	<input type="text"/>	<input type="text" value=".00"/>
	64	Add line 48, line 61, line 62, and line 63. This is your total tax. . . . .	<input type="radio"/>	64	<input type="text" value="164"/>	<input type="text" value=".00"/>

<b>Payments</b>	71	California income tax withheld. See instructions . . . . .	<input type="radio"/>	71	<input type="text"/>	<input type="text" value=".00"/>
	72	2023 California estimated tax and other payments. See instructions . . . . .	<input type="radio"/>	72	<input type="text"/>	<input type="text" value=".00"/>
	73	Withholding (Form 592-B and/or Form 593). See instructions . . . . .	<input type="radio"/>	73	<input type="text"/>	<input type="text" value=".00"/>
	74	Excess SDI (or VPDI) withheld. See instructions . . . . .	<input type="radio"/>	74	<input type="text"/>	<input type="text" value=".00"/>
	75	Earned Income Tax Credit (EITC). See instructions . . . . .	<input type="radio"/>	75	<input type="text"/>	<input type="text" value=".00"/>
	76	Young Child Tax Credit (YCTC). See instructions . . . . .	<input type="radio"/>	76	<input type="text"/>	<input type="text" value=".00"/>
	77	Foster Youth Tax Credit (FYTC). See instructions . . . . .	<input type="radio"/>	77	<input type="text"/>	<input type="text" value=".00"/>
	78	Add line 71 through line 77. These are your total payments. See instructions . . . . .	<input checked="" type="radio"/>	78	<input type="text"/>	<input type="text" value=".00"/>

<b>Use Tax</b>	91	<b>Use Tax.</b> Do not leave blank. See instructions . . . . .	<input type="radio"/>	91	<input type="text" value="0"/>	<input type="text" value=".00"/>
	If line 91 is zero, check if: <input checked="" type="checkbox"/> No use tax is owed. <input type="checkbox"/> You paid your use tax obligation directly to CDTFA.					

<b>ISR Penalty</b>	92	If you and your household had full-year health care coverage, check the box. See instructions. Medicare Part A or C coverage is qualifying health care coverage. . . . .	<input type="radio"/>	<input checked="" type="checkbox"/>		
	92	Individual Shared Responsibility (ISR) Penalty. See instructions . . . . .	<input type="radio"/>	92	<input type="text"/>	<input type="text" value=".00"/>

<b>Overpaid Tax/Tax Due</b>	93	Payments balance. If line 78 is more than line 91, subtract line 91 from line 78 . . . . .	<input checked="" type="radio"/>	93	<input type="text"/>	<input type="text" value=".00"/>
	94	<b>Use Tax balance.</b> If line 91 is more than line 78, subtract line 78 from line 91 . . . . .	<input checked="" type="radio"/>	94	<input type="text"/>	<input type="text" value=".00"/>
	95	Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92, subtract line 92 from line 93. . . . .	<input checked="" type="radio"/>	95	<input type="text"/>	<input type="text" value=".00"/>
	96	Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93, subtract line 93 from line 92. . . . .	<input checked="" type="radio"/>	96	<input type="text"/>	<input type="text" value=".00"/>
	97	Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95. . . . .	<input checked="" type="radio"/>	97	<input type="text"/>	<input type="text" value=".00"/>

Your name:

Your SSN or ITIN:

<b>Overpaid Tax/Tax Due</b>	<b>98</b> Amount of line 97 you want applied to your <b>2024</b> estimated tax . . . . . ● <b>98</b> <input type="text"/>	<b>.00</b>
	<b>99</b> Overpaid tax available this year. Subtract line 98 from line 97 . . . . . ● <b>99</b> <input type="text"/>	<b>.00</b>
	<b>100</b> Tax due. If line 95 is less than line 64, subtract line 95 from line 64 . . . . . ● <b>100</b> <input type="text" value="164"/>	<b>.00</b>

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

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Your name:  Your SSN or ITIN:

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

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

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

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

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

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

Your name:  Your SSN or ITIN:

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

Our privacy notice can be found in annual tax booklets or online. Go to [ftb.ca.gov/privacy](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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# 2023 California Adjustments – Residents

## CA (540)

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

Name(s) as shown on tax return HARI SELLAPPAN	SSN or ITIN 309737469
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<b>Part I Income Adjustment Schedule</b>		<b>A Federal Amounts</b> <small>(taxable amounts from your federal tax return)</small>	<b>B Subtractions</b> <small>See instructions</small>	<b>C Additions</b> <small>See instructions</small>
<b>Section A – Income from federal Form 1040 or 1040-SR</b>				
<b>1 a</b> Total amount from federal Form(s) W-2, box 1. See instructions . . . . . <b>1a</b>	<input checked="" type="radio"/>	1151	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>b</b> Household employee wages not reported on federal Form(s) W-2 . . . . . <b>1b</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>c</b> Tip income not reported on line 1a . . . . . <b>1c</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>d</b> Medicaid waiver payments not reported on federal Form(s) W-2. See instructions . . . . <b>1d</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>e</b> Taxable dependent care benefits from federal Form 2441, line 26 . . . . . <b>1e</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>f</b> Employer-provided adoption benefits from federal Form 8839, line 29 . . . . . <b>1f</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>g</b> Wages from federal Form 8919, line 6. . . . . <b>1g</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>h</b> Other earned income. See instructions . . . . . <b>1h</b>	<input checked="" type="radio"/>	0	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>i</b> Nontaxable combat pay election. See instructions . . . . . <b>1i</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>z</b> Add line 1a through line 1i. . . . . <b>1z</b>	<input checked="" type="radio"/>	1151	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>2</b> Taxable interest. <b>a</b> <input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>3</b> Ordinary dividends. See instructions. <b>a</b> <input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>4</b> IRA distributions. See instructions. <b>a</b> <input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>5</b> Pensions and annuities. See instructions. <b>a</b> <input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>6</b> Social security benefits. <b>a</b> <input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	
<b>7</b> Capital gain or (loss). See instructions . . . . . <b>7</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>

<b>Section B – Additional Income from federal Schedule 1 (Form 1040)</b>				
<b>1</b> Taxable refunds, credits, or offsets of state and local income taxes . . . . . <b>1</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	
<b>2 a</b> Alimony received. See instructions. . . . . <b>2a</b>	<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"/>
<b>4</b> Other gains or (losses) . . . . . <b>4</b>	<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"/>		<input checked="" type="radio"/>	<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"/>
<b>7</b> Unemployment compensation . . . . . <b>7</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	

Section B – Additional Income Continued	<b>A</b> Federal Amounts (taxable amounts from your federal tax return)	<b>B</b> Subtractions See instructions	<b>C</b> Additions See instructions
<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"/>	
<b>c</b> Cancellation of debt . . . . . <b>8c</b>	<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"/>
<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"/>		
<b>h</b> Jury duty pay . . . . . <b>8h</b>	<input checked="" type="radio"/>		
<b>i</b> Prizes and awards . . . . . <b>8i</b>	<input checked="" type="radio"/>		
<b>j</b> Activity not engaged in for profit income . . . . <b>8j</b>	<input checked="" type="radio"/>		
<b>k</b> Stock options . . . . . <b>8k</b>	<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"/>		
<b>m</b> Olympic and Paralympic medals and USOC prize money . . . . . <b>8m</b>	<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"/>
<b>q</b> Taxable distributions from an ABLÉ account . . <b>8q</b>	<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"/>		
<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"/> ( )		
<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"/>		
<b>u</b> Wages earned while incarcerated . . . . . <b>8u</b>	<input checked="" type="radio"/>		
<b>z</b> Other income. List type and amount.			
<input checked="" type="radio"/> NONEMPLOYEE COMPENSATION FROM 1099-NEC <b>8z</b>	<input checked="" type="radio"/> 24800	<input checked="" type="radio"/>	<input checked="" type="radio"/>

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Section B – Additional Income Continued	<b>A</b> Federal Amounts (taxable amounts from your federal tax return)	<b>B</b> Subtractions See instructions	<b>C</b> Additions See instructions
<b>9 a</b> Total other income. Add lines 8a through 8z. . <b>9a</b>	24800		
<b>b1</b> Disaster loss deduction from form FTB 3805V. . <b>9b1</b>			
<b>b2</b> NOL deduction from form FTB 3805V . . . . . <b>9b2</b>			
<b>b3</b> NOL deduction from form FTB 3805Z, 3807, or 3809 . . . . . <b>9b3</b>			
<b>10 Total.</b> Combine Section A, line 1z through line 7, and Section B, line 1 through line 7, and line 9a in column A and column C. Add Section A, line 1z through line 7, and Section B, line 1 through line 7, line 9a, and line 9b1 through line 9b3 in column B (as applicable). See instructions. . . . . <b>10</b>	25951		

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

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

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Section C – Adjustments to Income Continued	<b>A</b> Federal Amounts (taxable amounts from your federal tax return)	<b>B</b> Subtractions See instructions	<b>C</b> Additions See instructions
<b>24</b> Other adjustments:			
<b>a</b> Jury duty pay . . . . . <b>24a</b>	<input checked="" 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 checked="" type="radio"/>	<input checked="" 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 checked="" type="radio"/>	
<b>d</b> Reforestation amortization and expenses. . . . . <b>24d</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>e</b> Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 . . . . <b>24e</b>	<input checked="" type="radio"/>		
<b>f</b> Contributions to IRC Section 501(c)(18)(D) pension plans . . . . . <b>24f</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>g</b> Contributions by certain chaplains to IRC Section 403(b) plans . . . . . <b>24g</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>h</b> Attorney fees and court costs for actions involving certain unlawful discrimination claims . . . . . <b>24h</b>	<input checked="" type="radio"/>		
<b>i</b> 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. . . . . <b>24i</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>j</b> Housing deduction from federal Form 2555 . . . . <b>24j</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>k</b> Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041). . . . . <b>24k</b>	<input checked="" type="radio"/>		
<b>z</b> Other adjustments. List type and amount.  <input checked="" type="radio"/> _____ <b>24z</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>25</b> Total other adjustments. Add line 24a through line 24z . . . . . <b>25</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>26</b> Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions . . . . . <b>26</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>27 Total.</b> Subtract line 26 from line 10 in columns A, B, and C. See instructions . . . . . <b>27</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
	25951		

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**Part II Adjustments to Federal Itemized Deductions**

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

	<b>A Federal Amounts</b> (from federal Schedule A (Form 1040))	<b>B Subtractions</b> See instructions	<b>C Additions</b> See instructions
<b>Medical and Dental Expenses</b> See instructions.			
<b>1</b> Medical and dental expenses . . . . <input checked="" type="radio"/> _____ <b>1</b>			
<b>2</b> Enter amount from federal Form 1040 or 1040-SR, line 11.. <input checked="" type="radio"/> 25951 <b>2</b>			
<b>3</b> Multiply line 2 by 7.5% (0.075) . . . . <input checked="" type="radio"/> 1946 <b>3</b>			
<b>4</b> Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 . . . . . <b>4</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>Taxes You Paid</b>			
<b>5 a</b> State and local income tax or general sales taxes. <b>5a</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	
<b>b</b> State and local real estate taxes . . . . . <b>5b</b> <input checked="" type="radio"/>			
<b>c</b> State and local personal property taxes . . . . . <b>5c</b> <input checked="" type="radio"/>			
<b>d</b> Add line 5a through line 5c. . . . . <b>5d</b> <input checked="" type="radio"/>			
<b>e</b> 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 . . . . . <b>5e</b> <input checked="" type="radio"/>	0	<input checked="" type="radio"/>	0 <input checked="" type="radio"/>
<b>6</b> Other taxes. List type <input checked="" type="radio"/> _____ <b>6</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>7</b> Add line 5e and line 6. . . . . <b>7</b> <input checked="" type="radio"/>	0	<input checked="" type="radio"/>	0 <input checked="" type="radio"/>
<b>Interest You Paid</b>			
<b>8 a</b> Home mortgage interest and points reported to you on federal Form 1098 . . . . . <b>8a</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>b</b> Home mortgage interest not reported to you on federal Form 1098. . . . . <b>8b</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>c</b> Points not reported to you on federal Form 1098. <b>8c</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>d</b> Reserved for future use . . . . . <b>8d</b>			
<b>e</b> Add line 8a through line 8c. . . . . <b>8e</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>9</b> Investment interest. . . . . <b>9</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>10</b> Add line 8e and line 9. . . . . <b>10</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>

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<b>Part II Adjustments to Federal Itemized Deductions</b> Continued	<b>A Federal Amounts</b> (from federal Schedule A (Form 1040))	<b>B Subtractions</b> See instructions	<b>C Additions</b> See instructions
<b>Gifts to Charity</b>			
<b>11</b> Gifts by cash or check . . . . . <b>11</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>12</b> Other than by cash or check . . . . . <b>12</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>13</b> Carryover from prior year . . . . . <b>13</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>14</b> Add line 11 through line 13 . . . . . <b>14</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>Casualty and Theft Losses</b>			
<b>15</b> Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions . . <b>15</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>Other Itemized Deductions</b>			
<b>16</b> Other—from list in federal instructions . . . . . <b>16</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>17</b> Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C . . . . . <b>17</b>	<input type="radio"/>	0	<input type="radio"/>
<b>18 Total.</b> Combine line 17 column A less column B plus column C . . . . . <b>18</b>			<input type="radio"/>

**Job Expenses and Certain Miscellaneous Deductions**

<b>19</b> Unreimbursed employee expenses: job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions . . . . . <b>19</b>	<input type="radio"/>		<input type="radio"/>
<b>20</b> Tax preparation fees . . . . . <b>20</b>	<input type="radio"/>		<input type="radio"/>
<b>21</b> Other expenses: investment, safe deposit box, etc. List type . . . . . <b>21</b>	<input type="radio"/>	0	<input type="radio"/>
<b>22</b> Add line 19 through line 21 . . . . . <b>22</b>	<input type="radio"/>	0	<input type="radio"/>
<b>23</b> Enter amount from federal Form 1040 or 1040-SR, line 11 . . . . . <b>23</b>	<input type="radio"/>	25951	<input type="radio"/>
<b>24</b> Multiply line 23 by 2% (0.02). If less than zero, enter 0 . . . . . <b>24</b>	<input type="radio"/>	519	<input type="radio"/>
<b>25</b> Subtract line 24 from line 22. If line 24 is more than line 22, enter 0 . . . . . <b>25</b>	<input type="radio"/>		<input type="radio"/>
<b>26 Total Itemized Deductions.</b> Add line 18 and line 25 . . . . . <b>26</b>	<input type="radio"/>		<input type="radio"/>
<b>27</b> Other adjustments. See instructions. Specify. <input type="radio"/>	<input type="radio"/>		<input type="radio"/>
<b>28</b> Combine line 26 and line 27 . . . . . <b>28</b>	<input type="radio"/>		<input type="radio"/>
<b>29 Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?</b>			
Single or married/RDP filing separately . . . . .		\$237,035	
Head of household . . . . .		\$355,558	
Married/RDP filing jointly or qualifying surviving spouse/RDP . . . . .		\$474,075	
<b>No.</b> Transfer the amount on line 28 to line 29.			
<b>Yes.</b> Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29 . . . . . <b>29</b>	<input type="radio"/>		<input type="radio"/>
<b>30 Enter the larger of the amount on line 29 or your standard deduction shown below:</b>			
Single or married/RDP filing separately. See instructions . . . . .		\$5,363	
Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP . . . . .		\$10,726	
<b>Transfer the amount on line 30 to Form 540, line 18 . . . . . <b>30</b></b>	<input type="radio"/>		<input type="radio"/>