175 DO NOT MAIL THIS FORM TO THE FTB TAXABLE YEAR **FORM California e-file Signature Authorization for Individuals** Your SSN or ITIN KEERTHI CHOWDARY YERRAGANGU 651-57-7844 Spouse's/RDP's name Spouse's/RDP's SSN or ITIN Part I Tax Return Information (whole dollars only) 211608 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. I further 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 tax identification number (ITIN), and the amounts shown in Part I above agree with the information and amounts shown on the corresponding lines of my electronic income tax return. If applicable, I authorize an electronic funds withdrawal of the amount on line 2 and/or the estimated tax payments as shown on my return and on form FTB 8455, California e-file Payment Record for Individuals, or a comparable form. If applicable, I declare that direct deposit refund amount on line 3 agrees with the direct deposit authorization stated on my return. If I have filed a joint return, this is an irrevocable appointment of the other spouse/registered domestic partner (RDP) as an agent to authorize an electronic funds withdrawal or direct deposit. I authorize my ERO, transmitter, or intermediate service provider to transmit my complete return to the Franchise Tax Board (FTB). If the processing of my return or refund is delayed, I authorize the FTB to disclose to my ERO, intermediate service provider, and/or transmitter the reason(s) for the delay or the date when the refund was sent. If I am filing a balance due return, I understand that if the FTB does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I acknowledge that I have read and consent to the Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent. Taxpaver's PIN: check one box only ▼ | Authorize GLOBAL TAXES LLC ERO firm name Do not enter all zeros 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. The ERO must complete Part III below. ____ Date Your signature > ___ Spouse's/RDP's PIN: check one box only **ERO** firm name Do not enter all zeros 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. The ERO must complete Part III below. Spouse's/RDP's signature > ____ 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. 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. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and FTB Pub. 1345, 2023 Handbook for Authorized

e-file Providers.

ERO's signature

TAXABLE YEAR

FORM

2023 California Resident Income Tax Return

540

API

ATTACH FEDERAL RETURN

651-57-7844 YERR

23

KEERTHICHOW YERRAGANGU

356 CHAN COURT FOLSOM

CA 95630

09-27-1994

		Enter your county at time of filing (see instructions)
ĕ	\odot	SACRAMENTO
enc		f your address above is the same as your principal/physical residence address at the time of filing, check this box 🗨 🔀
sid		f not, enter below your principal/physical residence address at the time of filing.
Ä		Street address (number and street) (If foreign address, see instructions.) Apt. no/ste. no.
Principal Residence	•	
Pri		City State ZIP code
	•	
		If your California filing status is different from your federal filing status, check the box here
Filing Status	1	X Single 4 Head of household (with qualifying person). See instructions.
	2	Married/RDP filing jointly (even if 5 Qualifying surviving spouse/RDP. Enter year spouse/RDP died.
	_	only one spouse/RDP had income).
豆		See instructions. See instructions.
	3	Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here.
	6	If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See instr
_	F F o	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.
SI		Personal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked
tior		box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions. 7 1 X \$144 = • \$ 144
Exemptions	8	Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions
Exe	9	Senior: If you (or your spouse/RDP) are 65 or older, enter 1;
	J	if both are 65 or older, enter 2. See instructions
		REV 02/02/24 PRO

Υοι	ır nar	ne:	YERI	RAC	SANGU		Yo	our SSN	or ITIN:	651-	57-7844	ł				
	10 I	Depen	dents: I		ot include Dependen	-	f or your s	pouse/RI		ndent 2				Dependent 3		
		First	Name	•	Dependen	11 1			• реће	ilueilt 2			•	Dependent 3		
s		Last	Name	•					•				•			
Exemptions		SSN	. See													
xem		Dep	uctions. endent's													
ш		relat to yo	ionship u	•					•] ¬	•			
	Tota	l depei	ndent ex	xemp	tions						10	X \$446	6 = 🧿	\$		
	11	Exem	ption a	ımou	nt: Add li	ine 7 thro	ugh line 1	0. Transfe	er this amo	ount to lir	ie 32		① 1	1 \$	14	14
	12	State	wages	from	your fed	leral					0110	12]			
		Form(s) W-2, box 16														
	13 14	Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11									208008	. 00				
		Part I, line 27, column B										0	. 00			
me												208008	. 00			
luco	16												16		3600	. 00
axable Income	17	Califo	rnia ad	juste	d gross i	ncome. C	ombine lii	ne 15 and	line 16				17		211608	. 00
<u>E</u>	18	Enter								, ,	, Part II, line	e 30; OR)			
		larger of Your California standard deduction shown below for your filing status: • Single or Married/RDP filing separately														
		Married/RDP filing jointly, Head of household, or Qualifying surviving spouse/RDP. \$10,726										5363	. 00			
	19	If Married/RDP filing separately or the box on line 6 is checked, STOP . See instructions. Subtract line 18 from line 17. This is your taxable income .									206245					
		If les	less than zero, enter -0									. 00				
	04	Taur 1	الم ما د	h a . h a	:6 6		Tax Tabl	e	× Tax	Rate Scl	nedule					
	31	iax. (JHECK U	ne bo	x if from	•	FTB 380	00	FTE	3 3803			31		15834	. 00
	32		•				nt from lin	-	ur federal	AGI is m					144	. 00
Тах												O			15690	
	33															_ 00
	34	Tax. S	See inst	ructi	ons. Che	ck the bo	x if from: (•	chedule G	-1 ● _	FTB 587	70A ●	34			_ 00
	35	Add I	ine 33 a	and li	ne 34								35		15690	. 00
ţ	40	Nonr	efundah	nle CI	nild and F)enenden	t Care Evn	nenses Cri	adit Saa ir	nstruction	10		4 N			. 00
Cred						oponuon	L Out o LAP	,011000 010	7	ioti dotioi						.00
Special Credits	43		credit						」code ●]			unt •	43			
Sp	44	Enter	credit	name	e L				」code ●		and amou	unt •	44	REV 02/02/24 PRO		. 00

You	r nan	ne:	YERRAGANGU	Your SSN or ITIN:	651-57-7844					
S	45	To cl	aim more than two credits, see instru	uctions. Attach Schedule	P (540)	•	45			. 00
Credit	46	Nonr	refundable Renter's Credit. See instru	ctions		•	46			. 00
Special Credits	47	Add	line 40 through line 46. These are yo	ur total credits		•	47			. 00
Sp	48	Subt	ract line 47 from line 35. If less than	zero, enter -0		•	48		15690	. 00
	0.4			D (540)		_	0.4			. 00
xes	61		native Minimum Tax. Attach Schedul	, ,						
Other Taxes	62	Ment	tal Health Services Tax. See instruction	•	62			. 00		
ᅙ	63	Othe	r taxes and credit recapture. See inst	ructions			63			. 00
	64	Add	line 48, line 61, line 62, and line 63.	This is your total tax		•	64		15690	. 00
	71	Califo	ornia income tax withheld. See instru	ctions		•	71		17865	. 00
	72	2023	California estimated tax and other p	ayments. See instruction	S	•	72			. 00
	73	With	holding (Form 592-B and/or Form 59	3). See instructions		•	73			. 00
ents	74	Exce	ss SDI (or VPDI) withheld. See instru	ıctions			74			. 00
Payments	75		ed Income Tax Credit (EITC). See ins							. 00
_										. 00
	76		g Child Tax Credit (YCTC). See instru							
	77 78	Add	er Youth Tax Credit (FYTC). See instru line 71 through line 77. These are yo nstructions	ur total payments.					17865	. 00
Use Tax	91		Tax. Do not leave blank. See instruct e 91 is zero, check if: ● × No	ionsuse tax is owed.		uco tay o	hligatio	O _00		
_						ise lax u	Dilyatic	DIT UITECTLY TO GOTTA.		
ISR Penalty	92	See	u and your household had full-year h instructions. Medicare Part A or C co u did not check the box, see instructi	verage is qualifying heal		•	×			
Pe		Indiv	idual Shared Responsibility (ISR) Pe	nalty. See instructions	• 92			_ 00		
en	93	Payn	nents balance. If line 78 is more than	line 91, subtract line 91	from line 78	•	93		17865	. 00
Overpaid Tax/Tax Due	94 95	Payn	Tax balance. If line 91 is more than Innerts after Individual Shared Respontract line 92 from line 93	sibility Penalty. If line 93	is more than line 92,				17865	. 00
erpaid T	96	Indiv	idual Shared Responsibility Penalty E ract line 93 from line 92	Balance. If line 92 is mor	e than line 93,	Ü				. 00
δ	97	Over	paid tax. If line 95 is more than line 6	64, subtract line 64 from	line 95	•	97		2175	. 00
		REV	/ 02/02/24 PRO							

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Form 540 2023 **Side 3**

our na	me:	YERRAGANGU	Your SSN or ITIN:	651-57-7844			
<u>9</u> 8 €	Amo	unt of line 97 you want applied to yo	ur 2024 estimated tax		• 98		0 .00
전 99	Over	unt of line 97 you want applied to yo paid tax available this year. Subtract due. If line 95 is less than line 64, sul	line 98 from line 97		• 99	2	175 .00
`à 100	Tax o	due. If line 95 is less than line 64, sul	otract line 95 from line 64	4	100		. 00
						Amount	
	Califo	ornia Seniors Special Fund. See instr	uctions		• 400		
	Alzhe	eimer's Disease and Related Dementi	a Voluntary Tax Contribu	tion Fund	• 401		
	Rare	and Endangered Species Preservation	on Voluntary Tax Contribu	ution Program	• 403		
	Califo	ornia Breast Cancer Research Volunta	ary Tax Contribution Fund	d	• 405		00
	Califo	ornia Firefighters' Memorial Voluntar	y Tax Contribution Fund .		• 406		
	Emei	gency Food for Families Voluntary Ta	ax Contribution Fund		• 407		_ 00
	Califo	ornia Peace Officer Memorial Founda	tion Voluntary Tax Contri	bution Fund	• 408		
	Califo	ornia Sea Otter Voluntary Tax Contrib	ution Fund		• 410		
	Califo	ornia Cancer Research Voluntary Tax	Contribution Fund		• 413		.00
	Scho	ol Supplies for Homeless Children V	oluntary Tax Contributior	Fund	• 422		
3	State	Parks Protection Fund/Parks Pass F	Purchase		• 423		
	Prote	ect Our Coast and Oceans Voluntary	Tax Contribution Fund		• 424		
	Keep	Arts in Schools Voluntary Tax Contr	ibution Fund		• 425		
	Califo	ornia Senior Citizen Advocacy Volunt	ary Tax Contribution Fun	d	• 438		
	Nativ	e California Wildlife Rehabilitation Vo	oluntary Tax Contribution	Fund	• 439		
	Rape	Kit Backlog Voluntary Tax Contribut	ion Fund		• 440		
	Suici	de Prevention Voluntary Tax Contribu	ution Fund		• 444		
	Ment	al Health Crisis Prevention Voluntary	Tax Contribution Fund		• 445		_ 00
110	hhΑ	amounts in code 400 through code 4	145. This is your total cor	ntribution	110		. 00

You	r nan	ne: YERRAGANGU Your SSN or ITIN: 651-57-7844
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 Pay Online – Go to ftb.ca.gov/pay for more information.
nterest and Penalties		Interest, late return penalties, and late payment penalties
Pena		Check the box: ● FTB 5805 attached ● FTB 5805F attached
	114	Total amount due. See instructions. Enclose, but do not staple, any payment
	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
Refund and Direct Deposit		Fill in the information to authorize direct deposit of your refund into one or two accounts. Do not attach a voided check or a deposit slip. See instructions. Have you verified the routing and account numbers? Use whole dollars only. All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below: Type Routing number Checking Savings Account number 153696303517 Savings
Refu		The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:
		● Routing number Checking
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

Sign your tax return on Side 6

Form 540 2023 **Side 5**

Your name:

YERRAGANGU

Your SSN or ITIN:

651-57-7844

IMPORTANT:	See the instructions to find out if you should attach a copy of your complete federal tax return.							
Our privacy notice to locate FTB 113	can be found in annual tax booklets or online. Go to ftb.ca.gov/privacy to learn about our privacy policy statement, or go I EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter forn	to ftb.ca.gov n code 948 v	i/forms and search for 113 hen instructed.					
Under penalties of is true, correct, a	of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to t nd complete.	he best of m	y knowledge and belief, i					
Your signature	Date Spouse's/RDP's signature (if	a joint tax ret	turn, both must sign)					
	Your email address. Enter only one email address.	Prefe	erred phone number					
Sign		2026	5777844					
Here	Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)							
IICIC	SYAM PRIYA RAM SAGAR GUPTA TALLAM							
It is unlawful to forge a spouse's/	Firm's name (or yours, if self-employed)		● PTIN					
RDP's signature.	GLOBAL TAXES LLC		P02082703					
· ·	Firm's address		● Firm's FEIN					
Joint tax return?	245 ROONEY CT E BRUNSWICK NJ 08816		843171965					
See instructions.	Do you want to allow another person to discuss this tax return with us? See instructions	Yes	× No					
	Print Third Party Designee's Name	Telephon	e Number					

2023 California Adjustments — Residents

CA (540)

	portant: Attach this schedule behind Form 540, me(s) as shown on tax return	Side 6 as a supporting Cal	ifornia schedule.	SSN or ITIN
	EERTHI CHOWDARY YERRAGANGU			651577844
Pa Se	art I Income Adjustment Schedule ction A – Income from federal Form 1040 or 1040-SR	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
	a Total amount from federal Form(s) W-2, box 1. See instructions 1a	_	•	3600
	b Household employee wages not reported on federal Form(s) W-2	•	•	•
	c Tip income not reported on line 1a 1c	•	•	•
	d Medicaid waiver payments not reported on federal Form(s) W-2. See instructions 1d	•	•	•
	e Taxable dependent care benefits from federal Form 2441, line 26 1e	•	•	•
	f Employer-provided adoption benefits from federal Form 8839, line 29	•	•	•
	g Wages from federal Form 8919, line 6 1g	•	•	•
	h Other earned income. See instructions 1h	0	•	•
	i Nontaxable combat pay election. See instructions1i			•
	z Add line 1a through line 1i1z	207712	•	3600
	Taxable interest. a • 2b	205	•	•
	Ordinary dividends. See instructions. a 91 3b	91	•	•
	IRA distributions. See instructions. a • 4b	•	•	•
5	Pensions and annuities. See instructions. a • 5b	•	•	•
6	Social security benefits. a • 6b	•	•	
	Capital gain or (loss). See instructions	l .	•	•
	ction B – Additional Income from federal Schedule 1	(Form 1040)	I	
1	Taxable refunds, credits, or offsets of state and local income taxes	0	0	
2	a Alimony received. See instructions 2a	•		•
3	Business income or (loss). See instructions $\bf 3$	•	•	•
	Other gains or (losses)	•	•	•
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc	0	•	•
6	Farm income or (loss)	•	•	•
7	Unemployment compensation	•	•	

tion B – Additional Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
Other income: a Federal net operating loss8a			•
b Gambling81	•	•	
c Cancellation of debt		•	•
d Foreign earned income exclusion from federal Form 2555	()		•
e Income from federal Form 8853 8e	•		•
f Income from federal Form 88898f	•	•	
g Alaska Permanent Fund dividends8g	•		
h Jury duty pay8h	•		
i Prizes and awards8i	•		
j Activity not engaged in for profit income 8j	•		
k Stock options8k	•		•
I 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 81	•		
m Olympic and Paralympic medals and USOC prize money	•		
n IRC Section 951(a) inclusion8n	•	•	
o IRC Section 951A(a) inclusion80	•	•	
p IRC Section 461(I) excess business loss adjustment 8p	•	•	•
q Taxable distributions from an ABLE account 8q			
r Scholarship and fellowship grants not reported on federal Form(s) W-28r	•		
s Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d8s	• ()		
t Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan 8t	•		
u Wages earned while incarcerated8u	•		
z Other income. List type and amount.			
● 8z	•	•	•

Se	ction B – Additional Income Continued	A	Federal Amounts (taxable amounts from your federal tax return)		B Subtractions See instructions		C Additions See instructions
9	a Total other income. Add lines 8a through 8z 9a	•		•		•	
	b1 Disaster loss deduction from form FTB 3805V 9b1			•			
	b2 NOL deduction from form FTB 3805V 9b2			•			
	b3 NOL deduction from form FTB 3805Z, 3807, or 3809			•			
_	(,	•	208008	•	0	•	3600
Se fro	ction C – Adjustments to Income m federal Schedule 1 (Form 1040)						
11	Educator expenses	•		•			
12	Certain business expenses of reservists, performing artists, and fee-basis government officials	•		•		•	
13	Health savings account deduction	•		•			
14	Moving expenses. Attach form FTB 3913. See instructions	•				•	
15	Deductible part of self-employment tax. See instructions	•		•			
16	Self-employed SEP, SIMPLE, and qualified plans16	•					
17	Self-employed health insurance deduction. See instructions	•		•			
18	Penalty on early withdrawal of savings 18	•					
19	a Alimony paid	•				•	
	b Recipient's: SSN ⊙						
	Last Name						
20	IRA deduction	•		•		•	
21	Student loan interest deduction21	•				•	
22	Reserved for future use						
23	Archer MSA deduction	•					

Section C – Adjustments to Income Continued	A	Federal Amounts (taxable amounts from your federal tax return)		B Subtractions See instructions	C Additions See instructions
24 Other adjustments: a Jury duty pay	•				
 b Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	•		•		•
c Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	•		•		
d Reforestation amortization and expenses24d	•		•		
e Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 24e	<u> </u>				
f Contributions to IRC Section 501(c)(18)(D) pension plans	•		•		•
g Contributions by certain chaplains to IRC Section 403(b) plans	•		•		•
h Attorney fees and court costs for actions involving certain unlawful discrimination claims 24h	•				
i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations 24i	•		•		
j Housing deduction from federal Form 2555 24 j	•		•		
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041)24k	•				
z Other adjustments. List type and amount.					
●24z	•		•		•
Total other adjustments. Add line 24a through line 24z	•		•		•
Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions	•		•		•
7 Total. Subtract line 26 from line 10 in columns A, B, and C. See instructions	•	208008	•	0	36

Part II Adjustments to Federal Itemized Deductions

Check the box if you did NOT itemize for federal but will itemize for California Federal Amounts (from federal Schedule A (Form 1040)) Subtractions Additions See instructions See instructions Medical and Dental Expenses See instructions. Medical and dental expenses • 2 Enter amount from federal Form 1040 208008 **2** or 1040-SR, line 11.. 3 Multiply line 2 15601 **3** by 7.5% (0.075).... Subtract line 3 from line 1. **Taxes You Paid** 17998 17998 • **5** a State and local income tax or general sales taxes. .**5a** 17998 e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B. Enter the difference from line 5d and line 5e, 10000 17998 7998 (**•**) (**•**) 6 Other taxes. List type

6 10000 17998 7998 (**•**) (**•**) Interest You Paid a Home mortgage interest and points reported to \odot **b** Home mortgage interest not reported to you \odot c Points not reported to you on federal Form 1098. .8c \odot \odot \odot (**•**) (**•**) 9 Investment interest......9

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10 Add line 8e and line 9......**10**

 \odot

(**•**)

	rt II Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule A (Form 1040))		Subtractions See instructions	C Additions See instructions
Gif	s to Charity				
11	Gifts by cash or check	•	•	•	<u> </u>
12	Other than by cash or check	•	•	•	1
3	Carryover from prior year	•	•	•	ı
	Add line 11 through line 1314	•	•	•	ı
	ualty and Theft Losses Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions15		•	•	ı
0th	er Itemized Deductions				
16	Other—from list in federal instructions	•	•	•	1
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	100	00	17998	7998
18	Total. Combine line 17 column A less column B plus co	olumn C		18	0
Job	Expenses and Certain Miscellaneous Deductions				
19	Unreimbursed employee expenses: job travel, union du Attach federal Form 2106 if required. See instructions	es, job education, etc.	• 19		
20	Tax preparation fees		. • 20		
21	Other expenses: investment, safe deposit box, etc. List type				
22	Add line 19 through line 21		. • 22	0	
23	Enter amount from federal Form 1040 or 1040-SR, line 11	208008			
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0 $$		• 24	4160	
25	Subtract line 24 from line 22. If line 24 is more than line	e 22, enter 0		25	0
26	Total Itemized Deductions. Add line 18 and line 25			26	0
	Other adjustments. See instructions. Specify.				
28	Combine line 26 and line 27			28	0
29	Is your federal AGI (Form 540, line 13) more than the Single or married/RDP filing separately Head of household	spouse/RDP	\$237,035 \$355,558 \$474,075		0
				∠ʊ © 29	
٤N	Enter the larger of the amount on line 29 or your stan				
,,	Single or married/RDP filing separately. See instrumental Married/RDP filing jointly, head of household, or quanter the amount on line 30 to Form 540, line 18.	ualifying surviving spouse/	RDP \$10,726	<u> </u>	

TAXABLE YEAR

CALIFORNIA FORM

2023 Passive Activity Loss Limitations

	ach to Form 540, Form 540NR, Form 541, or Form 100S.			100	. N. 1-7-1	LEGIN OA	
	e(s) as shown on tax return ERTHI CHOWDARY YERRAGANGU				SSN, ITIN, FEIN, or CA corporation no. $651577844 \\$		
	rt I 2023 Passive Activity Loss			·			
	See the instructions for Part IV and Part VI for federal Form 8582, Pass Be sure to use California amounts .	sive A	ctivity Loss Limitations	, befo	re con	npleting Part I.	
Ren	tal Real Estate Activities with Active Participation						
1a	Activities with net income from Part IV, column (a)	1a		00			
1b	Activities with net loss from Part IV, column (b)	1b	()	00			
10	Prior year unallowed losses from Part IV, column (c)	1c	()	00			
1d	Combine line 1a, line 1b, and line 1c			•	1d		00
AII (Other Passive Activities						
2a	Activities with net income from Part V, column (a)	2a	0	00			
2b	Activities with net loss from Part V, column (b)	2b	(-21180)	00			
	Prior year unallowed losses from Part V, column (c)	2 c	()	00			
2d	Combine line 2a, line 2b, and line 2c			•	2d	-21180	00
3	Combine line 1d and line 2d. If the result is net income or zero, see the instruction 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10.			(•)	3	-21180	00
Pa	Enter all numbers in Part II as positive amounts. See instructions.	e Pai	ticipation				
4	Enter the smaller of losses from line 1d or line 3			•	4		00
5 6	Enter \$150,000. If married/RDP filing a separate tax return, see instructions. Enter federal modified adjusted gross income, but not less than zero. See instructions.	5		00			
	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			
7	Subtract line 6 from line 5	7		00			
8	Multiply line 7 by 50% (.50). Do not enter more than \$25,000			•	8		00
9	Enter the smaller of line 4 or line 8			•	9	0	00
Ра	rt III Total Losses Allowed				ı		
10	Add the income, if any, from line 1a and line 2a and enter the total			•	10	0	00
11	Total losses allowed from all passive activities for 2023. Add line 9 and line See the instructions on Page 2 to find out how to report the losses on your tax			•	11	0	00
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Schedule CA

California Wage, IRA and Pension Adjustments Attach to return (after all other FTB forms)

	as Shown on Return THI CHOWDARY YERRAGANGU	Social Security No. 651-57-7844		•
Line	e 1a – Wages, Salaries, Tips, Etc.			
		(B) Subtraction	ons	(C) Additions
1 2 3 4 5	Excess reimbursements from Form 2106 included in wage income			3600
	Total adjustments to wages, salaries, tips, etc. Enter here and on Schedule CA (540/540NR), line 1a			3600
Line	e 1h — Wages, Salaries, Tips, Etc.			
_		(B) Subtraction	ons	(C) Additions
1 2 3 4 5 6 7 a b c d	Sick pay received under the Federal Insurance Contributions Act and Railroad Retirement Act			
Line	4 – IRA, Pensions, and Annuities	(B) Subtractio		(C) Additions
1 a b c	Other (itemize): Total adjustments to IRA distributions. Enter here and on	Supriactio	ліо 	Additions
Pens	Schedule CA (540/540NR), line 4	(B) Subtraction	ons	(C) Additions
1 2 a b c	Form 1099-R, Railroad Retirement Benefits			

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

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

(a) Passive Activity Enter a description of the activity	(b) Federal Schedule Enter the name of the federal form or schedule on which you reported the activity	(c) California Schedule Enter the name of the California form or schedule, if any, used to calculate the California adjustment	(d) Federal Amount Enter your current year federal net income (loss) before application of the PAL rules	(e) California Adjustment Enter any adjustment resulting from differences in federal and California law	(f) California Amount Combine column (d) and column (e)
FLAT NO:3,5/2	SCH E	N/A	-21180	0	-21180

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

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

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

(D) Passive or Nonpassive	(c) California Amount	(a) Federal Amount	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	
 Total		1(d)*	Section B, (as a positive amount) line 3, column B.	
	Passive or Nonpassive	Passive or Nonpassive California Amount	Passive or Nonpassive California Amount Federal Amount	

(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 amo to Sch. CA (540), Part I or Sch. CA (540NR), Part Section B, (as a positive amount) line 5, column	
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.

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^{**} 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.