

Form **8879**

(Rev. January 2021)

Department of the Treasury  
Internal Revenue Service

# IRS e-file Signature Authorization

OMB No. 1545-0074

- ▶ ERO must obtain and retain completed Form 8879.
- ▶ Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.

Submission Identification Number (SID) ▶

Taxpayer's name JAGADESH KUMAR CIGURUPADI MOHAN	Social security number 004-37-8196
Spouse's name	Spouse's social security number

## Part I Tax Return Information – Tax Year Ending December 31, 2023 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

**Note:** Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	29,393.
2	Total tax	2	1,643.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	3,138.
4	Amount you want refunded to you	4	1,495.
5	Amount you owe	5	

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

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

### Taxpayer's PIN: check one box only

I authorize GLOBAL TAXES LLC to enter or generate my PIN 

7	8	1	9	6
---	---	---	---	---

 as my signature on the income tax return (original or amended) I am now authorizing.

Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. 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.

Your signature ▶ Jagadeesh Kumar Date ▶ 1/28/2024  
DocuSigned by: CAE92A9F2775400...

### Spouse's PIN: check one box only

I authorize \_\_\_\_\_ to enter or generate my PIN 

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 as my signature on the income tax return (original or amended) I am now authorizing.

Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. 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 signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

## Practitioner PIN Method Returns Only—continue below

### Part III Certification and Authentication – Practitioner PIN Method Only

ERO's 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
---	---	---	---	---	---	---	---	---	---	---

  
 Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above 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 **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**ERO Must Retain This Form – See Instructions**  
**Don't Submit This Form to the IRS Unless Requested To Do So**

Form 1040 U.S. Individual Income Tax Return

Department of the Treasury—Internal Revenue Service

2023

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning, 2023, ending, 20. See separate instructions.

Your first name and middle initial: JAGADESH KUMAR. Last name: CIGURUPADI MOHAN. Your social security number: 004 37 8196.

If joint return, spouse's first name and middle initial. Last name. Spouse's social security number.

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

City, town, or post office. If you have a foreign address, also complete spaces below. State: CA. ZIP code: 95337. Check here if you, or your spouse if filing jointly, want \$3 to go to this fund.

Foreign country name. Foreign province/state/county. Foreign postal code. You Spouse

Filing Status: [X] Single, [ ] Head of household (HOH), [ ] Married filing jointly, [ ] Married filing separately (MFS), [ ] Qualifying surviving spouse (QSS).

Digital Assets: At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset? [ ] Yes [X] No

Standard Deduction: Someone can claim: [ ] You as a dependent [ ] Your spouse as a dependent [ ] Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness: You: [ ] Were born before January 2, 1959 [ ] Are blind Spouse: [ ] Was born before January 2, 1959 [ ] Is blind

Table with 5 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Check the box if qualifies for (see instructions): Child tax credit, Credit for other dependents.

Income table with columns 1a-1z and 1a-1z. 1a Total amount from Form(s) W-2, box 1 (see instructions) 33,192. 1h Other earned income (see instructions) 0. 1z Add lines 1a through 1h 33,192.

Table with columns 2a-2b, 3a-3b, 4a-4b, 5a-5b, 6a-6b. 2a Tax-exempt interest, 2b Taxable interest 68. 3a Qualified dividends, 3b Ordinary dividends. 4a IRA distributions, 4b Taxable amount. 5a Pensions and annuities, 5b Taxable amount. 6a Social security benefits, 6b Taxable amount.

Table with columns 7-15. 7 Capital gain or (loss). Attach Schedule D if required. If not required, check here. 8 Additional income from Schedule 1, line 10 -3,867. 9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income 29,393. 10 Adjustments to income from Schedule 1, line 26. 11 Subtract line 10 from line 9. This is your adjusted gross income 29,393. 12 Standard deduction or itemized deductions (from Schedule A) 13,850. 13 Qualified business income deduction from Form 8995 or Form 8995-A. 14 Add lines 12 and 13 13,850. 15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income 15,543.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Attach Sch. B if required.

Standard Deduction for: Single or Married filing separately, \$13,850. Married filing jointly or Qualifying surviving spouse, \$27,700. Head of household, \$20,800. If you checked any box under Standard Deduction, see instructions.

Table with columns for line numbers (16-24), descriptions (Tax and Credits), and amounts. Total tax is 1,643.

Table for Payments (lines 25-33). Includes federal income tax withheld (3,138) and total payments (3,138).

Table for Refund (lines 34-36). Shows overpaid amount of 1,495 and amount applied to 2024 estimated tax.

Table for Amount You Owe (lines 37-38). Shows amount owed and estimated tax penalty.

Third Party Designee section with checkboxes for Yes/No and fields for name, phone, and PIN.

Sign Here section with declaration and signature lines for preparer and spouse, including occupation and ID information.

Paid Preparer Use Only section with fields for preparer name, signature, date, PTIN, firm name, address, and phone number.

**SCHEDULE 1  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

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

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **01**

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

JAGADESH KUMAR CIGURUPADI MOHAN

Your social security number

004-37-8196

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .		<b>1</b>	
<b>2a</b>	Alimony received . . . . .		<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions): _____			
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .		<b>3</b>	
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .		<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .		<b>5</b>	-3,867.
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .		<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .		<b>7</b>	
<b>8</b>	Other income:			
<b>a</b>	Net operating loss . . . . .	<b>8a</b> ( )		
<b>b</b>	Gambling . . . . .	<b>8b</b>		
<b>c</b>	Cancellation of debt . . . . .	<b>8c</b>		
<b>d</b>	Foreign earned income exclusion from Form 2555 . . . . .	<b>8d</b> ( )		
<b>e</b>	Income from Form 8853 . . . . .	<b>8e</b>		
<b>f</b>	Income from Form 8889 . . . . .	<b>8f</b>		
<b>g</b>	Alaska Permanent Fund dividends . . . . .	<b>8g</b>		
<b>h</b>	Jury duty pay . . . . .	<b>8h</b>		
<b>i</b>	Prizes and awards . . . . .	<b>8i</b>		
<b>j</b>	Activity not engaged in for profit income . . . . .	<b>8j</b>		
<b>k</b>	Stock options . . . . .	<b>8k</b>		
<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>		
<b>m</b>	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .	<b>8m</b>		
<b>n</b>	Section 951(a) inclusion (see instructions) . . . . .	<b>8n</b>		
<b>o</b>	Section 951A(a) inclusion (see instructions) . . . . .	<b>8o</b>		
<b>p</b>	Section 461(l) excess business loss adjustment . . . . .	<b>8p</b>		
<b>q</b>	Taxable distributions from an ABLÉ account (see instructions) . . . . .	<b>8q</b>		
<b>r</b>	Scholarship and fellowship grants not reported on Form W-2 . . . . .	<b>8r</b>		
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . .	<b>8s</b> ( )		
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . .	<b>8t</b>		
<b>u</b>	Wages earned while incarcerated . . . . .	<b>8u</b>		
<b>z</b>	Other income. List type and amount: _____	<b>8z</b>		
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .		<b>9</b>	
<b>10</b>	Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .		<b>10</b>	-3,867.

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2023

**Part II Adjustments to Income**

<b>11</b>	Educator expenses . . . . .		<b>11</b>	
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .		<b>12</b>	
<b>13</b>	Health savings account deduction. Attach Form 8889 . . . . .		<b>13</b>	
<b>14</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .		<b>14</b>	
<b>15</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .		<b>15</b>	
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .		<b>16</b>	
<b>17</b>	Self-employed health insurance deduction . . . . .		<b>17</b>	
<b>18</b>	Penalty on early withdrawal of savings . . . . .		<b>18</b>	
<b>19a</b>	Alimony paid . . . . .		<b>19a</b>	
<b>b</b>	Recipient's SSN . . . . .			
<b>c</b>	Date of original divorce or separation agreement (see instructions): _____			
<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>	
<b>24</b>	Other adjustments:			
<b>a</b>	Jury duty pay (see instructions) . . . . .	<b>24a</b>		
<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>		
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m . . . . .	<b>24c</b>		
<b>d</b>	Reforestation amortization and expenses . . . . .	<b>24d</b>		
<b>e</b>	Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . .	<b>24e</b>		
<b>f</b>	Contributions to section 501(c)(18)(D) pension plans . . . . .	<b>24f</b>		
<b>g</b>	Contributions by certain chaplains to section 403(b) plans . . . . .	<b>24g</b>		
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) . . . . .	<b>24h</b>		
<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>		
<b>j</b>	Housing deduction from Form 2555 . . . . .	<b>24j</b>		
<b>k</b>	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) . . . . .	<b>24k</b>		
<b>z</b>	Other adjustments. List type and amount: _____	<b>24z</b>		
<b>25</b>	Total other adjustments. Add lines 24a through 24z . . . . .		<b>25</b>	
<b>26</b>	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10 . . . . .		<b>26</b>	

**SCHEDULE E**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Income and Loss**

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.  
Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

OMB No. 1545-0074

**2023**  
Attachment  
Sequence No. **13**

Name(s) shown on return

JAGADESH KUMAR CIGURUPADI MOHAN

Your social security number

004-37-8196

**Part I** **Income or Loss From Rental Real Estate and Royalties**

**Note:** If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

- A** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions . . . . .  Yes  No  
**B** If "Yes," did you or will you file required Form(s) 1099? . . . . .  Yes  No

**1a** Physical address of each property (street, city, state, ZIP code)

**A** 8TH ST, BHARATHI NAGAR EXTN KATPADI, VELLORE TAMILNADU IN 632007

**B**  
**C**

1b Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days		Personal Use Days	QJV
		A	B	C	
<b>A</b> 3		365		0	<input type="checkbox"/>
<b>B</b>					<input type="checkbox"/>
<b>C</b>					<input type="checkbox"/>

**Type of Property:**

- 1 Single Family Residence      3 Vacation/Short-Term Rental      5 Land      7 Self-Rental  
 2 Multi-Family Residence      4 Commercial      6 Royalties      8 Other (describe) \_\_\_\_\_

Income:	Properties:		
	A	B	C
<b>3</b> Rents received . . . . .	<b>3</b> 420.		
<b>4</b> Royalties received . . . . .	<b>4</b>		
<b>Expenses:</b>			
<b>5</b> Advertising . . . . .	<b>5</b>		
<b>6</b> Auto and travel (see instructions) . . . . .	<b>6</b>		
<b>7</b> Cleaning and maintenance . . . . .	<b>7</b> 987.		
<b>8</b> Commissions . . . . .	<b>8</b>		
<b>9</b> Insurance . . . . .	<b>9</b>		
<b>10</b> Legal and other professional fees . . . . .	<b>10</b>		
<b>11</b> Management fees . . . . .	<b>11</b> 500.		
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>		
<b>13</b> Other interest . . . . .	<b>13</b>		
<b>14</b> Repairs . . . . .	<b>14</b> 1,140.		
<b>15</b> Supplies . . . . .	<b>15</b> 970.		
<b>16</b> Taxes . . . . .	<b>16</b>		
<b>17</b> Utilities . . . . .	<b>17</b> 690.		
<b>18</b> Depreciation expense or depletion . . . . .	<b>18</b>		
<b>19</b> Other (list) _____	<b>19</b>		
<b>20</b> Total expenses. Add lines 5 through 19 . . . . .	<b>20</b> 4,287.		
<b>21</b> Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b> . . . . .	<b>21</b> -3,867.		
<b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	<b>22</b> ( 3,867. )		
<b>23a</b> Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b> 420.		
<b>b</b> Total of all amounts reported on line 4 for all royalty properties . . . . .	<b>23b</b>		
<b>c</b> Total of all amounts reported on line 12 for all properties . . . . .	<b>23c</b>		
<b>d</b> Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b>		
<b>e</b> Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b> 4,287.		
<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	<b>24</b>		
<b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	<b>25</b> ( 3,867. )		
<b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 .	<b>26</b> -3,867.		

For Paperwork Reduction Act Notice, see the separate instructions.

NPA

-3,867.

Schedule E (Form 1040) 2023

**MS8453-IIT**

**Mississippi  
Individual Income Tax Declaration  
For Electronic Filing  
2023**

Submission Number

Taxpayer First Name <b>JAGADESH KUMAR</b>		Initial	Last Name <b>CIGURUPADI MOHAN</b>		<b>YOU MUST ENTER SSN</b>
Spouse First Name		Initial	Last Name		
Mailing Address (Number and Street, Including Rural Route) <b>1225 TABURNO AVE</b>					
City <b>MANTECA</b>		State <b>CA</b>	Zip <b>95337</b>	County Code <b>83</b>	Taxpayer SSN <b>004378196</b>
					Spouse SSN

**PART I: TAX RETURN INFORMATION****(ROUND TO THE NEAREST DOLLAR)**

<b>1</b> Mississippi taxable income (Form 80-105, line 16; 80-205, line 19)	1	18648
<b>2</b> Total Mississippi tax (Form 80-105, line 23; 80-205, line 25)	2	432
<b>3</b> Mississippi tax payments (Form 80-105, line 28; 80-205, line 30)	3	1058
<b>4</b> Refund (Form 80-105, line 34; 80-205, line 35)	4	626
<b>5</b> Amount you owe (Form 80-105, line 37; 80-205, line 38)	5	

**PART II: DIRECT DEPOSIT/DIRECT DEBIT**

<b>1</b> Routing number	<b>111000614</b>	<b>3</b> Type of account:	Checking	<input checked="" type="checkbox"/>	Savings
<b>2</b> Account number	<b>886898987</b>				
<b>4</b> Routing number		<b>6</b> Type of account:	Checking		Savings
<b>5</b> Account number					

My request for direct deposit/direct debit of my refund/payment includes my authorization for the Mississippi Department of Revenue to furnish my financial institution with my routing number, account number, account type, and social security number to insure my refund/payment is properly processed.

**PART III: DECLARATION OF TAXPAYER**

Under penalties of perjury, I declare that I have compared the information contained on my income tax return with the information I have provided to my electronic return originator and that the amounts described in Part I above agree with the amounts shown on the corresponding lines of my Mississippi income tax return. To the best of my knowledge and belief, my return is true, correct and complete. This declaration is to be maintained by the electronic return originator and provided to Mississippi Department of Revenue on request.

Taxpayer Signature	Date	Spouse Signature	Date
--------------------	------	------------------	------

**PART IV: DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER**

Under penalties of perjury, I declare that I have reviewed the above taxpayer's return and that the entries on this form are complete and correctly represented to the best of my knowledge. I have obtained the taxpayer's signature and will maintain this return for the Mississippi Department of Revenue as part of my permanent records. Upon written request, I will furnish this return to the Mississippi Department of Revenue. I have provided the taxpayer with a copy of all forms and information to be filed electronically with the Mississippi Department of Revenue and have followed all other requirements described in the Mississippi Handbook for Electronic Filers and any additional requirements specified by the Mississippi Department of Revenue. If I am the paid preparer, under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer is based on all information of which preparer has any knowledge.

<b>ERO Use Only</b>	ERO Signature	Date	Check if Also Paid Preparer	Check if Self-Employed	ERO SSN or PTIN
		<b>01292024</b>			
	Firm Name (or yours if self-employed), address and ZIP code			EIN	
	<b>GLOBAL TAXES LLC 245 ROONEY CT E BRUNSWICK NJ 08816</b>			<b>843171965</b>	
				Phone No.	<b>(678) 965-9522</b>

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. This declaration is based on all information of which I have any knowledge.

<b>Paid Preparer Use Only</b>	Preparer Signature	Date	Check if Also Paid Preparer	Check if Self-Employed	Preparer SSN or PTIN
	<b>SYAM PRIYA RAM SAGAR GUPTA</b>	<b>01292024</b>	<input checked="" type="checkbox"/>		<b>P02082703</b>
	Firm Name (or yours if self-employed), address and ZIP code			EIN	
	<b>GLOBAL TAXES LLC 2530 Pebble Cr Cumming GA 30041</b>			<b>843171965</b>	
				Phone No.	<b>(678) 965-9522</b>

REV 12/08/23 PRO

**DO NOT Mail this Document to the Mississippi Department of Revenue**



# Mississippi Non-Resident / Part-Year Resident Individual Income Tax Return 2023

Amended

Non-Resident                      Part-Year, Tax Year Beginning                      and Ending

Taxpayer First Name <b>JAGADESH KUMAR</b>	Initial	Last Name <b>CIGURUPADI MOHAN</b>	
Spouse First Name	Initial	Last Name	
Mailing Address (Number and Street, Including Rural Route) <b>1225 TABURNO AVE</b>			
City <b>MANTECA</b>	State <b>CA</b>	Zip <b>95337</b>	County Code <b>83</b>

SSN                      004378196  
Spouse SSN

1                      Married - Combined or Joint Return (\$12,000)  
2                      Married - Spouse Died in Tax Year (\$12,000)  
3                      Married - Filing Separate Returns (\$12,000)  
4                      Head of Family (\$8,000)  
5  Single (\$6,000)

**EXEMPTIONS**

<b>Dependents</b> (in column B, enter "C" for child, "P" for parent or "R" for relative)			<b>8</b> Taxpayer Age 65 or Over	Spouse Age 65 or Over
<b>6</b> (A) Name	(B)	(C) Dependent SSN	Taxpayer Blind	Spouse Blind
			<b>9</b> Total dependents line 7 plus number of boxes checked line 8	
<b>7</b> Total number of dependents (from line 6 and Form 80-491)			<b>10</b> Line 9 x <b>\$1,500</b>	10
			<b>11</b> Enter filing status exemption	11                      6000
			<b>12</b> Total (line 10 plus line 11)	12                      6000

**PRORATION (COMPLETE PAGE 2 BEFORE PROCEEDING FURTHER)**

<b>13a</b> Mississippi adjusted gross income 25986	<b>14a</b> Standard or itemized deductions 2300	<b>15a</b> Exemptions (from line 12; if married filing separate, use 1/2 amount) 6000
<b>b</b> Adjusted gross income from all sources 29393	<b>b</b> Mississippi deductions (line 14a multiplied by line 13c) 2033	<b>b</b> Mississippi exemption (line 15a multiplied by line 13c) 5305
<b>c</b> Line 13a divided by line 13b 88.4088		

**MISSISSIPPI INCOME TAX**                      **Column A (Taxpayer)**                      **Column B (Spouse)**

<b>16</b> Mississippi adjusted gross income (from page 2, line 67 or line 68)	16A	25986	16B	
<b>17</b> Deductions (from line 14b; if itemized, <b>attach Form 80-108</b> )	17A	2033	17B	
<b>18</b> Exemptions (from line 15b)	18A	5305	18B	
<b>19</b> Mississippi taxable income (line 16 minus line 17 and line 18)	19A	18648	19B	
<b>20</b> Income tax due (from Schedule of Tax Computation, see instructions)			20	432
<b>21</b> Other credits (from Form 80-401, line 1)			21	0
<b>22</b> Net income tax due (line 20 minus line 21)			22	432
<b>23</b> Consumer use tax (see instructions)			23	
<b>24</b> Catastrophe savings tax (see instructions)			24	
<b>25</b> Total Mississippi income tax due (line 22 plus line 23 and line 24)			25	432
<b>26</b> Mississippi income tax withheld (complete Form 80-107)			26	1058
<b>27</b> Estimated tax payments, extension payments and/or amount paid on original return			27	
<b>28</b> Credit for tax paid on an electing Pass-Through Entity Tax Return (from Form 80-161, line 3D)			28	
<b>29</b> Refund received and/or amount carried forward from original return ( <b>amended return only</b> )			29	
<b>30</b> Total payments (line 26 plus line 27 and line 28 minus line 29)			30	1058
<b>31</b> Overpayment (if line 30 is more than line 25, subtract line 25 from line 30; if zero, skip to line 36)			31	626
<b>32</b> Interest and penalty (from Form 80-320, line 11 and/or line 12)			32	
<b>33</b> Adjusted overpayment (line 31 minus line 32)			33	626
<b>34</b> Overpayment to be applied to next year estimated tax account	Farmers or Fishermen (see instructions)		34	0
<b>35</b> Overpayment refund (line 33 minus line 34)		<b>REFUND</b>	35	626
<input checked="" type="checkbox"/> Direct Deposit Request (check box and go to page 3)				
<b>36</b> Balance due (if line 25 is more than line 30, subtract line 30 from line 25)		<b>BALANCE DUE</b>	36	
<b>37</b> Interest and penalty (from Form 80-320, line 19)			37	
<b>38</b> Total due (line 36 plus line 37)		<b>AMOUNT YOU OWE</b>	38	

Installment Agreement Request  
(see instructions for eligibility; attach Form 71-661)





# Mississippi Non-Resident / Part-Year Resident Individual Income Tax Return 2023

SSN 004378196

INCOME	Total Income From All Sources		Mississippi Income ONLY	
39 Wages, salaries, tips, etc. <b>(complete Form 80-107)</b>	39	33192	39	25986
40 Business income (loss) <b>(attach Federal Schedule C or C-EZ)</b>	40		40	
41 Capital gain (loss) <b>(attach Federal Schedule D, if applicable)</b>	41		41	
42 Rent, royalties, partnerships, S corporations, trusts, etc. (from Form 80-108, part IV)	42	-3867	42	0
43 Farm income (loss) <b>(attach Federal Schedule F)</b>	43		43	
44 Interest income (from Form 80-108, part II, line 3)	44	68	44	0
45 Dividend income (from Form 80-108, part II, line 6)	45		45	
46 Alimony received	46		46	
47 Taxable pensions and annuities <b>(complete Form 80-107)</b>	47		47	
48 Unemployment compensation <b>(complete Form 80-107)</b>	48		48	
49 Other income (loss) (from Form 80-108, part V, line 10)	49		49	
50 <b>Total income</b> (add lines 39 through 49)	50	29393	50	25986

ADJUSTMENTS	Total Income From All Sources		Mississippi Income ONLY	
51 Payments to IRA	51		51	
52 Payments to self-employed SEP, SIMPLE and qualified retirement plans	52		52	
53 Interest penalty on early withdrawal of savings	53		53	
54 Alimony paid (complete below)	54		54	

Name	SSN	State	Date of Divorce	
55 Moving expense <b>(attach Federal Form 3903)</b>	55		55	
56 National Guard or Reserve pay (enter the lesser of amount or \$15,000)	56		56	
57 Mississippi Prepaid Affordable College Tuition (MPACT)	57		57	
58 Mississippi Affordable College Savings (MACS)	58		58	
59 Self-employed health insurance deduction	59		59	
60 Health savings account deduction	60		60	
61 Catastrophe savings account deduction	61		61	
62 Self-employment tax deduction	62		62	
63 First-time home buyer saving account deduction	63		63	
64 Agricultural disaster program compensation deduction	64		64	
65 Mississippi Achieving a Better Life Experience (ABLE) Act deduction	65		65	
66 <b>Total adjustments</b> (add lines 51 through 65)	66		66	
67 <b>Adjusted gross income</b> (line 50 minus line 66; <b>enter total AGI on page 1, line 13b and Mississippi AGI line 13a</b> )	67	29393	67	25986
68 <b>Split Mississippi AGI on line 67 between taxpayer and spouse</b>	T 68	25986	S 68	

AMENDED RETURN - EXPLANATION OF CHANGES TO ORIGINAL RETURN (attach additional statement if needed)



802052333163

# Mississippi Non-Resident / Part-Year Resident Individual Income Tax Return 2023

SSN 004378196

### DIRECT DEPOSIT INFORMATION

1 Overpayment refund (from page 1, line 35) 1 626

<b>a</b> Routing Number 1	Account Number 1	<input checked="" type="checkbox"/> Checking	Savings	Direct Deposit 1 Amount
111000614	886898987			1a 626
<b>b</b> Routing Number 2	Account Number 2	Checking	Savings	Direct Deposit 2 Amount
				1b

### SIGNATURE

This return may be discussed with the preparer Yes No

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

Taxpayer Signature	Date	9793448559	P02082703
		Taxpayer Phone Number	Paid Preparer PTIN
Spouse Signature	Date	6789659522	syam@gtaxfile.com
		Paid Preparer Phone Number	Paid Preparer Email Address
SYAM PRIYA RAM SAGAR GU	0129202	2530 Pebble Cr	Cumming GA 30041
Paid Preparer Signature	Date	Paid Preparer Address	City State Zip Code

Mail REFUND returns to: Department of Revenue, P.O. Box 23058, Jackson, MS 39225-3058  
Mail all other returns to: Department of Revenue, P.O. Box 23050, Jackson, MS 39225-3050

Duplex and Photocopies NOT Acceptable

Form 80-108-23-3-1-163 (Rev. 10/23)



# Mississippi Adjustments And Contributions 2023

Taxpayer Name  
**CIGURUPADI MOHAN, JAGADESH KUM**

SSN **004378196**

**PART I: SCHEDULE A - ITEMIZED DEDUCTIONS (ATTACH FEDERAL FORM 1040 SCHEDULE A)**

In the event you filed using the standard deduction on your federal return and wish to itemize for Mississippi purposes, use Federal Form 1040 Schedule A as a worksheet and transfer the information from the specific lines indicated to this Schedule A.

<b>1</b> Federal adjusted gross income from Federal Form 1040, line 11	1	29393	
<b>2 a</b> Medical and dental expenses	2a		
<b>b</b> Multiply line 1 by 7.5% (.075)	2b		
<b>c</b> Medical and dental expense deduction (line 2a minus line 2b)			2c
<b>3 a</b> Total taxes paid	3a	1126	
<b>b</b> Less state income taxes (or other taxes in lieu of)	3b	1126	
<b>c</b> Total taxes paid deduction (line 3a minus line 3b)			3c
<b>4</b> Total interest paid			4
<b>5</b> Charitable contributions			5
<b>6</b> Total casualty or theft loss ( <b>attach Federal Form 4684</b> )			6
<b>7 a</b> Other miscellaneous deductions	7a		
<b>b</b> Less Mississippi gambling losses	7b		
<b>c</b> Total other miscellaneous deductions (line 7a minus line 7b)			7c
<b>8 Mississippi itemized deductions</b> (add lines 2c, 3c, 4, 5, 6, 7c); enter here and on Resident Form 80-105, page 1, line 14 or Non-Resident Form 80-205, page 1, line 14a			8
			0

**PART II: SCHEDULE B - INTEREST AND DIVIDEND INCOME (FROM FEDERAL FORM 1040, SCHEDULE B)**

<b>1</b> Interest income from all sources	1	68	
<b>2</b> Amount of Mississippi nontaxable interest in line 1	2	68	
<b>3</b> Total Mississippi interest (line 1 minus line 2, enter here and on Form 80-105, line 43 or Form 80-205, line 44)	3	0	
<b>4</b> Total dividends from all sources	4		
<b>5</b> Amount of Mississippi nontaxable distributions reported in line 4	5		
<b>6</b> Total Mississippi dividends (line 4 minus line 5, enter here and on Form 80-105, line 44 or Form 80-205, line 45)	6		

**PART III: VOLUNTARY CONTRIBUTION CHECK-OFFS (RESIDENTS ONLY)**

You may elect to voluntarily contribute all or part (at least \$1) of your income tax refund to one or more of the funds listed below. Refer to the instruction booklet 80-100 (may be downloaded from our website at [www.dor.ms.gov](http://www.dor.ms.gov)) for an explanation of the purpose of each of these funds and how the refund donations will be used.

- |                             |   |
|-----------------------------|---|
| Military Family Relief Fund | Wildlife Fisheries and Parks Foundation |
| Burn Care Fund              | Commission for Volunteer Service Fund   |
| Wildlife Heritage Fund      |   |
| Educational Trust Fund      |   |

Enter total of check-offs here and on Form 80-105, page 1, line 33

Form 80-108-23-3-2-163 (Rev. 10/23)



# Mississippi Adjustments And Contributions 2023

SSN 004378196

**PART IV: INCOME (LOSS) FROM RENTS, ROYALTIES, PARTNERSHIPS, S CORPORATIONS, TRUSTS AND ESTATES**

**A INCOME (LOSS) FROM RENTAL REAL ESTATE AND ROYALTIES**

1 Total rental real estate and royalty income (loss) (from Federal Schedule E, Part 1 and Part 5; <b>attach Federal Schedule E</b> )	A1	-3867
2 Add: depletion claimed in excess of cost basis	A2	
3 Rental real estate and royalty income (loss) for Mississippi purposes (line 1 plus line 2)	A3	-3867

**B INCOME (LOSS) FROM PARTNERSHIPS, S CORPORATIONS, ESTATES AND TRUSTS**

(ATTACH MISSISSIPPI K-1S AS APPLICABLE)

COLUMN A	COLUMN B	COLUMN C
NAME OF ENTITY	FEIN (MUST INCLUDE FEIN)	INCOME (LOSS) MISSISSIPPI K-1S

1 Total income (loss) from partnerships, s corporations, estates and trusts (Column C) B1

**C Total of Section A and Section B income (loss)(line A3 plus line B1); enter here and on Form 80-105, line 41 or Form 80-205, line 42** C -3867

**PART V: SCHEDULE N - OTHER INCOME (LOSS) AND SUPPLEMENTAL INCOME**

1 Net operating loss (enter from Form 80-155, line 2)	1	
2 First-time home buyer unqualified expenses	2	
3 Catastrophe savings taxable distribution	3	

List other types of income (loss)

4	4	
5	5	
6	6	
7	7	
8	8	
9	9	

10 Total Schedule N Other Income (Loss); enter here and on Form 80-105, page 2, line 48 or Form 80-205, page 2, line 49 10



TAXABLE YEAR

FORM

2023

California e-file Signature Authorization for Individuals

8879

Table with 2 columns: Name/Spouse's name and SSN/ITIN. Row 1: JAGADESH KUMAR CIGURUPADI MOHAN, 004-37-8196. Row 2: Spouse's/RDP's name, Spouse's/RDP's SSN or ITIN.

Part I Tax Return Information (whole dollars only)

Table with 2 columns: Line number and Amount. Line 1: California adjusted gross income (AGI) 2477. Line 2: Amount you owe. Line 3: Refund or no amount due 26.

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.

Taxpayer's PIN: check one box only

- [X] I authorize GLOBAL TAXES LLC to enter my PIN 7 8 1 9 6 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.

Your signature Date

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

- [] I authorize to enter my PIN 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 Date

Practitioner PIN Method Returns Only -- continue below

Part III Certification and Authentication — Practitioner PIN Method Only

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

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

Table with 11 cells containing digits: 2 2 2 4 9 6 0 8 2 7 1

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2023 California individual income tax return for the taxpayer(s) indicated above. 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 Date 01/29/2024

TAXABLE YEAR

2023

# California Nonresident or Part-Year Resident Income Tax Return

CALIFORNIA FORM

540NR

APE

ATTACH FEDERAL RETURN

004-37-8196 CIGU  
JAGADESHKUM CIGURUPADI MOHAN

23

1225 TABURNO AVE  
MANTECA CA 95337

06-19-2000

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

- 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 =  \$

Exemptions

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

Total dependent exemptions  10  X \$446 =  \$

Your name:  Your SSN or ITIN:

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

**Total Taxable Income**

**12** Total California wages from your federal Form(s) W-2, box 16 .....  **12**

**13** Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 .....  **13**

**14** California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B .....  **14**

**15** Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions .....  **15**

**16** California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C .....  **16**

**17** Adjusted gross income from all sources. Combine line 15 and line 16. ....  **17**

**18** Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR), Part III, line 30; **OR** Your California **standard deduction**. See instructions .....  **18**

**19** Subtract line 18 from line 17. This is your **total taxable income**. If less than zero, enter -0- .....  **19**

**31** Tax. Check the box if from:  Tax Table  Tax Rate Schedule

FTB 3800   FTB 3803 .....  **31**

**CA Taxable Income**

**32** CA adjusted gross income from Schedule CA (540NR), Part IV, line 1. ....  **32**

**35** CA Taxable Income from Schedule CA (540NR), Part IV, line 5. ....  **35**

**36** CA Tax Rate. Divide line 31 by line 19. ....  **36**

**37** CA Tax Before Exemption Credits. Multiply line 35 by line 36. ....  **37**

**38** CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000. ....  **38**

**39** CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$237,035, see instructions .....  **39**

**40** CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-...  **40**

**41** Tax. See instructions. Check the box if from:   Schedule G-1   FTB 5870A .....  **41**

**42** Add line 40 and line 41 .....  **42**

**Special Credits**

**50** Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506. ....  **50**

**51** Credit for joint custody head of household. See instructions .....  **51**

**52** Credit for dependent parent. See instructions. ....  **52**

**53** Credit for senior head of household. See instructions. ....  **53**

**54** Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions .....  **54**

**55** Credit amount. See instructions .....  **55**

REV 01/21/24 PRO



Your name: CIGURUPADI MOHAN Your SSN or ITIN: 004-37-8196

Table with 3 columns: Line number, Description, and Amount. Section: Special Credits. Rows 58-63.

Table with 3 columns: Line number, Description, and Amount. Section: Other Taxes. Rows 71-74.

Table with 3 columns: Line number, Description, and Amount. Section: Payments. Rows 81-88.

Table with 3 columns: Line number, Description, and Amount. Section: ISR Penalty. Rows 91.

Table with 3 columns: Line number, Description, and Amount. Section: Overpaid Tax/Tax Due. Rows 92-103.

Your name: CIGURUPADI MOHAN

Your SSN or ITIN: 004-37-8196

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

REV 01/21/24 PRO

Your name: CIGURUPADI MOHAN Your SSN or ITIN: 004-37-8196

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 26 .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 111000614 Type X Checking Savings Account number 886898987 Direct deposit amount 26 .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 Direct deposit amount 127 .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

REV 01/21/24 PRO

Sign your tax return on Side 6

Your name: CIGURUPADI MOHAN Your SSN or ITIN: 004-37-8196

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 9793448559

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) SYAM PRIYA RAM SAGAR GUPTA TALLAM

Firm's name (or yours, if self-employed) GLOBAL TAXES LLC PTIN P02082703

Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816 Firm's FEIN 843171965

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

Print Third Party Designee's Name Telephone Number

REV 01/21/24 PRO

TAXABLE YEAR

# California Adjustments — Nonresidents or Part-Year Residents

SCHEDULE

## 2023

## CA (540NR)

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

Name(s) as shown on tax return JAGADESH KUMAR CIGURUPADI MOHAN	SSN or ITIN 004378196
---	--------------------------

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

#### During 2023:

1 My California (CA) Residency (Check one)

a Myself:  Nonresident  Part-Year Resident  Resident

b Spouse:  Nonresident  Part-Year Resident  Resident

	Yourself	Spouse/RDP
2 a I was domiciled in (enter two letter code, see instructions) . . . . .	<input checked="" type="radio"/> T X	<input type="radio"/> ___
b I was in the military and stationed in (enter two letter code). . . . .	<input type="radio"/> ___	<input type="radio"/> ___
3 I became a CA resident (enter state of prior residence and date (mm/dd/yyyy) of move) . . .	<input type="radio"/> ___ / ___ / ___	<input type="radio"/> ___ / ___ / ___
4 I became a CA nonresident (enter new state of residence and date (mm/dd/yyyy) of move) .	<input type="radio"/> ___ / ___ / ___	<input type="radio"/> ___ / ___ / ___
5 I was a CA nonresident the entire year (enter state of residence). . . . .	<input type="radio"/> T N	<input type="radio"/> ___
6 The number of days I spent in CA for any purpose was: . . . . .	<input type="radio"/> ___	<input type="radio"/> ___
7 I owned a home/property in CA (enter Y for Yes, N for No) . . . . .	<input type="radio"/> N	<input type="radio"/> ___
8 Before 2023: I was a CA resident for the period of . . . . .	<input type="radio"/> ___ / ___ / ___ - ___ / ___ / ___	<input type="radio"/> ___ / ___ / ___ - ___ / ___ / ___

### Part II Income Adjustment Schedule

Section A — Income from federal Form 1040 or 1040-SR	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)
1 a Total amount from federal Form(s) W-2, box 1. See instructions . . . . . 1a	<input checked="" type="radio"/> 33192	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/> 33192	<input checked="" type="radio"/> 2477
b Household employee wages not reported on federal Form(s) W-2. . . . . 1b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c Tip income not reported on line 1a. . . . . 1c	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
d Medicaid waiver payments not reported on federal Form(s) W-2. See instructions. 1d	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
e Taxable dependent care benefits from federal Form 2441, line 26 . . . . . 1e	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
f Employer-provided adoption benefits from federal Form 8839, line 29 . . . . . 1f	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
g Wages from federal Form 8919, line 6 . . . 1g	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
h Other earned income. See instructions . . 1h	<input type="radio"/> 0	<input type="radio"/>	<input type="radio"/>	<input type="radio"/> 0	<input type="radio"/>
i Nontaxable combat pay election. See instructions . . . . . 1i	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
z Add line 1a through line 1i . . . . . 1z	<input checked="" type="radio"/> 33192	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/> 33192	<input checked="" type="radio"/> 2477
2 Taxable interest. a <input type="radio"/> . . . . . 2b	<input type="radio"/> 68	<input type="radio"/>	<input type="radio"/>	<input type="radio"/> 68	<input type="radio"/> 0
3 Ordinary dividends. See instructions. a <input type="radio"/> . . . . . 3b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4 IRA distributions. See instructions. a <input type="radio"/> . . . . . 4b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5 Pensions and annuities. See instructions. a <input type="radio"/> . . . . . 5b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6 Social security benefits. a <input type="radio"/> . . . . . 6b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7 Capital gain or (loss). See instructions . . . 7	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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	A	B	C	D	E
<b>Section B — Additional Income</b> from federal Schedule 1 (Form 1040)	<b>Federal Amounts</b> (taxable amounts from your federal tax return)	<b>Subtractions</b> See instructions (difference between CA & federal law)	<b>Additions</b> See instructions (difference between CA & federal law)	<b>Total Amounts Using CA Law As If You Were a CA Resident</b> (subtract col. B from col. A; add col. C to the result)	<b>CA Amounts</b> (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
<b>1</b> Taxable refunds, credits, or offsets of state and local income taxes. . . . . <b>1</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
<b>2 a</b> Alimony received. See instructions. . . . . <b>2a</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>3</b> Business income or (loss). See instructions. . . . . <b>3</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>4</b> Other gains or (losses) . . . . . <b>4</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>5</b> Rental real estate, royalties, partnerships, S corporations, trusts, etc . . . . . <b>5</b>	<input checked="" type="radio"/> -3867	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> -3867	<input checked="" type="radio"/>
<b>6</b> Farm income or (loss) . . . . . <b>6</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>7</b> Unemployment compensation . . . . . <b>7</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
<b>8</b> Other income:					
<b>a</b> Federal net operating loss. . . . . <b>8a</b>	<input checked="" type="radio"/> ( )		<input checked="" type="radio"/>		
<b>b</b> Gambling . . . . . <b>8b</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>c</b> Cancellation of debt . . . . . <b>8c</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>d</b> Foreign earned income exclusion from federal Form 2555 . . . . . <b>8d</b>	<input checked="" type="radio"/> ( )		<input checked="" type="radio"/>		
<b>e</b> Income from federal Form 8853 . . . . . <b>8e</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>f</b> Income from federal Form 8889 . . . . . <b>8f</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
<b>g</b> Alaska Permanent Fund dividends . . . . . <b>8g</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>h</b> Jury duty pay . . . . . <b>8h</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>i</b> Prizes and awards . . . . . <b>8i</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>j</b> Activity not engaged in for profit income . . . . . <b>8j</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>k</b> Stock options . . . . . <b>8k</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>l</b> Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . . . . <b>8l</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>m</b> Olympic and Paralympic medals and USOC prize money . . . . . <b>8m</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>n</b> IRC Section 951(a) inclusion . . . . . <b>8n</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
<b>o</b> IRC Section 951A(a) inclusion . . . . . <b>8o</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
<b>p</b> IRC Section 461(l) excess business loss adjustment . . . . . <b>8p</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>q</b> Taxable distributions from an ABLE account . . . . . <b>8q</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>r</b> Scholarship and fellowship grants not reported on federal Form(s) W-2. . . . . <b>8r</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>s</b> Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d . . . . . <b>8s</b>	<input checked="" type="radio"/> ( )			<input checked="" type="radio"/> ( )	<input checked="" type="radio"/> ( )
<b>t</b> Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan . . . . . <b>8t</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>u</b> Wages earned while incarcerated . . . . . <b>8u</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>z</b> Other income. List type and amount. <input checked="" type="radio"/> _____ <b>8z</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>9 a</b> Total other income. Add line 8a through line 8z . . . . . <b>9a</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>



	A	B	C	D	E
<b>Section B — Additional Income</b> Continued	<b>Federal Amounts</b> (taxable amounts from your federal tax return)	<b>Subtractions</b> See instructions (difference between CA & federal law)	<b>Additions</b> See instructions (difference between CA & federal law)	<b>Total Amounts Using CA Law As If You Were a CA Resident</b> (subtract col. B from col. A; add col. C to the result)	<b>CA Amounts</b> (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
<b>b1</b> Disaster loss deduction from form FTB 3805V ..... <b>9b1</b>		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>b2</b> NOL deduction from form FTB 3805V ..... <b>9b2</b>		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>b3</b> NOL deduction from form FTB 3805Z, FTB 3807, or FTB 3809 .. <b>9b3</b>		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>10 Total.</b> Combine Section A, line 1z through line 7, and Section B, line 1 through line 7, line 9a and line 9b1 through line 9b3 (as applicable) in each column. See instructions. .... <b>10</b>	<input checked="" type="radio"/> 29393	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/> 29393	<input checked="" type="radio"/> 2477

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

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

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	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
<b>Section C — Adjustments to Income</b> Continued	<b>Federal Amounts</b> (taxable amounts from your federal tax return)	<b>Subtractions</b> See instructions (difference between CA & federal law)	<b>Additions</b> See instructions (difference between CA & federal law)	<b>Total Amounts Using CA Law As If You Were a CA Resident</b> (subtract col. B from col. A; add col. C to the result)	<b>CA Amounts</b> (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
<b>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"/>			<input checked="" type="radio"/>	<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"/>	<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"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>26</b> Add line 11 through line 23 and line 25 in each column, A through E . . . . . <b>26</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>27</b> Total. Subtract line 26 from line 10 in each column, A through E. See instructions. . . . . <b>27</b>	<input checked="" type="radio"/> 29393	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 29393	<input checked="" type="radio"/> 2477

**Part III Adjustments to Federal Itemized Deductions**  
 Check the box if you did NOT itemize for federal but will itemize for California

	<b>A</b> Federal Amounts (from federal Schedule A (Form 1040))	<b>B</b> Subtractions See instructions	<b>C</b> Additions See instructions
<b>Medical and Dental Expenses</b> See instructions.			
<b>1</b> Medical and dental expenses . . . . . <b>1</b>			
<b>2</b> Enter amount from federal Form 1040 or 1040-SR, line 11 . . . . . <b>2</b>	29393		
<b>3</b> Multiply line 2 by 7.5% (0.075) . . . . . <b>3</b>	2204		
<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"/>

**Taxes You Paid**

<b>5a</b> State and local income tax or general sales taxes. . . . . <b>5a</b>	<input checked="" type="radio"/> 1126	<input checked="" type="radio"/> 1126	
<b>5b</b> State and local real estate taxes . . . . . <b>5b</b>	<input checked="" type="radio"/>		
<b>5c</b> State and local personal property taxes . . . . . <b>5c</b>	<input checked="" type="radio"/>		
<b>5d</b> Add line 5a through line 5c. . . . . <b>5d</b>	<input checked="" type="radio"/> 1126		
<b>5e</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"/> 1126	<input checked="" type="radio"/> 1126	<input checked="" type="radio"/> 0
<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"/> 1126	<input checked="" type="radio"/> 1126	<input checked="" type="radio"/> 0

**Interest You Paid**

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

**Gifts to Charity**

<b>11</b> Gifts by cash or check . . . . . <b>11</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>12</b> Other than by cash or check. . . . . <b>12</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>13</b> Carryover from prior year. . . . . <b>13</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>14</b> Add line 11 through line 13 . . . . . <b>14</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>



<b>Part III Adjustments to Federal Itemized Deductions</b> Continued	<b>A</b> Federal Amounts (from federal Schedule A (Form 1040))	<b>B</b> Subtractions See instructions	<b>C</b> Additions See instructions
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**Casualty and Theft Losses**

**15** Casualty or theft loss(es) (other than net qualified disaster losses).  
Attach federal Form 4684. See instructions. 15

**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  1126  1126  0

**18 Total.** Combine line 17 column A less column B plus column C. 18  0

**Job Expenses and Certain Miscellaneous Deductions**

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

**20** Tax preparation fees. 20

**21** Other expenses: investment, safe deposit box, etc. List type  21  0

**22** Add line 19 through line 21. 22  0

**23** Enter amount from federal Form 1040 or 1040-SR, line 11  29393

**24** Multiply line 23 by 2% (0.02). If less than zero, enter 0. 24  588

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

**26 Total Itemized Deductions.** Add line 18 and line 25. 26  0

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

**28** Combine line 26 and line 27. 28  0

**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  0

**30 Enter the larger of the amount on line 29 or your standard deduction shown below:**

Single or married/RDP filing separately. See instructions. .... **\$5,363**

Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP ..... **\$10,726** 30  5363

**Part IV California Taxable Income**

**1 California AGI.** Enter your California AGI from Part II, line 27, column E. 1  2477

**2** Enter your deductions from line 30. 2  5363

**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  0.0843

**4 California Itemized/Standard Deductions.** Multiply line 2 by the percentage on line 3. 4  452

**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  2025

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TAXABLE YEAR

# Health Coverage Exemptions and Individual Shared Responsibility Penalty

CALIFORNIA FORM

**2023**

**3853**

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

Name(s) as shown on your California tax return

JAGADESH KUMAR CIGURUPADI MOHAN

SSN or ITIN

004-37-8196

**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.

1	First Name <input type="radio"/> JAGADESH KUMAR	Initial <input type="radio"/>	SSN <input type="radio"/> 004-37-8196	Date of Birth (mm/dd/yyyy) <input type="radio"/> 06/19/2000	Modified AGI <input type="radio"/> 29,393.
	Last Name <input type="radio"/> CIGURUPADI MOHAN		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
2	First Name <input type="radio"/>	Initial <input type="radio"/>	SSN <input type="radio"/>	Date of Birth (mm/dd/yyyy) <input type="radio"/>	Modified AGI <input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
3	First Name <input type="radio"/>	Initial <input type="radio"/>	SSN <input type="radio"/>	Date of Birth (mm/dd/yyyy) <input type="radio"/>	Modified AGI <input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
4	First Name <input type="radio"/>	Initial <input type="radio"/>	SSN <input type="radio"/>	Date of Birth (mm/dd/yyyy) <input type="radio"/>	Modified AGI <input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
5	First Name <input type="radio"/>	Initial <input type="radio"/>	SSN <input type="radio"/>	Date of Birth (mm/dd/yyyy) <input type="radio"/>	Modified AGI <input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
6	First Name <input type="radio"/>	Initial <input type="radio"/>	SSN <input type="radio"/>	Date of Birth (mm/dd/yyyy) <input type="radio"/>	Modified AGI <input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
7	First Name <input type="radio"/>	Initial <input type="radio"/>	SSN <input type="radio"/>	Date of Birth (mm/dd/yyyy) <input type="radio"/>	Modified AGI <input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
8	First Name <input type="radio"/>	Initial <input type="radio"/>	SSN <input type="radio"/>	Date of Birth (mm/dd/yyyy) <input type="radio"/>	Modified AGI <input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
9	First Name <input type="radio"/>	Initial <input type="radio"/>	SSN <input type="radio"/>	Date of Birth (mm/dd/yyyy) <input type="radio"/>	Modified AGI <input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
10	First Name <input type="radio"/>	Initial <input type="radio"/>	SSN <input type="radio"/>	Date of Birth (mm/dd/yyyy) <input type="radio"/>	Modified AGI <input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
11	First Name <input type="radio"/>	Initial <input type="radio"/>	SSN <input type="radio"/>	Date of Birth (mm/dd/yyyy) <input type="radio"/>	Modified AGI <input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
12	First Name <input type="radio"/>	Initial <input type="radio"/>	SSN <input type="radio"/>	Date of Birth (mm/dd/yyyy) <input type="radio"/>	Modified AGI <input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>

**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 checked="" type="radio"/> JAGADESH KUMAR      Initial <input checked="" type="radio"/>	<input checked="" type="radio"/> E	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
	Last Name <input checked="" type="radio"/> CIGURUPADI MOHAN		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
2	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"/>
	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"/>
3	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"/>
	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"/>
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"/>
	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"/>
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"/>
	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"/>
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"/>
	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"/>
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"/>
	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"/>
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"/>
	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"/>
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"/>
	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"/>
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"/>
	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"/>
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"/>
	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"/>
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"/>
	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"/>

**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.

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