

TAXABLE YEAR

FORM

**2023**

**California e-file Return Authorization for Individuals**

**8453**

Your first name and initial PRAKASH		Last name SABESAN	Suffix	Your SSN or ITIN 384-57-6669
If joint return, spouse's/RDP's first name and initial		Last name	Suffix	Spouse's/RDP's SSN or ITIN
Street address (number and street) or PO box 2520 AVENT FERRY ROAD, 207 AVERY CLOSE		Apt. no. /ste. no.	PMB/private mailbox	Daytime telephone number (984) 233-8422
City RALEIGH			State NC	ZIP code 27606
Foreign country name		Foreign province/state/county		Foreign postal code

**Part I Tax Return Information** (whole dollars only)

1 California adjusted gross income. See instructions. ....	<b>1</b>	81661
2 Refund or no amount due. See instructions .....	<b>2</b>	1982
3 Amount you owe. See instructions .....	<b>3</b>	

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

4  Direct deposit of refund

5  Electronic funds withdrawal    5a Amount \_\_\_\_\_    5b Withdrawal date (mm/dd/yyyy) \_\_\_\_\_

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

	First Payment 4/15/2024	Second Payment 6/17/2024	Third Payment 9/16/2024	Fourth Payment 1/15/2025
6 Amount				
7 Withdrawal date				

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

8 Amount of refund to be directly deposited to account below 1982    12 The remaining amount of my refund for direct deposit \_\_\_\_\_

9 Routing number 072000326    13 Routing number \_\_\_\_\_

10 Account number 953038101    14 Account number \_\_\_\_\_

11 Type of account:  Checking     Savings    15 Type of account:  Checking     Savings

**Part V Declaration of Taxpayer(s)**

I authorize my account to be settled as designated in Part II. If I check Part II, box 4, I declare that the direct deposit refund information in Part IV agrees with the authorization stated on my return. If I check Part II, box 5, I authorize an electronic funds withdrawal for the amount listed on line 5a and any estimated payment amounts listed on line 6 from the bank account listed on lines 9, 10, and 11. If I have filed a joint return, this is an irrevocable appointment of the other spouse/registered domestic partner (RDP) as an agent to receive the refund or authorize an electronic funds withdrawal.

Under penalties of perjury, I declare that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider, including my name, address, and social security number (SSN) or individual taxpayer identification number (ITIN), and the amounts shown in Part I above agrees with the information and amounts shown on the corresponding lines of my 2023 California income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. If I am filing a balance due return, I understand that if the Franchise Tax Board (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 authorize my return and accompanying schedules and statements be transmitted to the FTB by my ERO, transmitter, or intermediate service provider. **If the processing of my return or refund is delayed, I authorize the FTB to disclose to my ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.**

**Sign Here**

	Date		Date
Your signature		Spouse's/RDP's signature. If filing jointly, both must sign. <i>It is unlawful to forge a spouse's/RDP's signature.</i>	

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

I declare that I have reviewed the above taxpayer's return and that the entries on form FTB 8453 are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the taxpayer's return. I declare, however, that form FTB 8453 accurately reflects the data on the return.) I have obtained the taxpayer's signature on form FTB 8453 before transmitting this return to the FTB; I have provided the taxpayer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2023 Handbook for Authorized e-file Providers. I will keep form FTB 8453 on file for **four** years from the due date of the return or **four** years from the date the return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**ERO Must Sign**

ERO's signature	Date 02/20/2024	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's PTIN
Firm's name (or yours if self-employed) and address GLOBAL TAXES LLC 245 ROONEY CT E BRUNSWICK NJ	Firm's FEIN 84-3171965	ZIP code 08816		

Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**Paid Preparer Must Sign**

Paid preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Paid preparer's PTIN P02082703
Firm's name (or yours if self-employed) and address SYAM PRIYA RAM SAGAR GUPTA TALLAM 245 ROONEY CT E BRUNSWICK NJ	Firm's FEIN 84-3171965	ZIP code 08816	

# 2023 California Resident Income Tax Return

# 540

APE

ATTACH FEDERAL RETURN

384-57-6669 SABLE  
PRAKASH SABESAN

23

2520 AVENT FERRY ROAD 207 AVERY CLO  
RALEIGH NC 27606

03-01-1998

Principal Residence

Enter your county at time of filing (see instructions)

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

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

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

Apt. no/ste. no.

City

State

ZIP code

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

Filing Status

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

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

Exemptions

- For line 7, line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line. **Whole dollars only**
- 7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions.  7  X \$144 =  \$
  - 8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions . . . . .  8  X \$144 =  \$
  - 9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. . . . .  9  X \$144 =  \$

Your name:  Your SSN or ITIN:

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

	Dependent 1	Dependent 2	Dependent 3
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 = ● \$

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

**12** State wages from your federal Form(s) W-2, box 16 ..... ● 12  .00

**13** Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11 ..... ● 13  .00

**14** California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 27, column B. .... ● 14  .00

**15** Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions ..... 15  .00

**16** California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 27, column C. .... ● 16  .00

**17** California adjusted gross income. Combine line 15 and line 16 ..... ● 17  .00

**18** Enter the larger of {  
 Your California **itemized deductions** from Schedule CA (540), Part II, line 30; **OR**  
 Your California **standard deduction** shown below for your filing status:  
 • Single or Married/RDP filing separately. .... \$5,363  
 • Married/RDP filing jointly, Head of household, or Qualifying surviving spouse/RDP. \$10,726  
 If Married/RDP filing separately or the box on line 6 is checked, **STOP**. See instructions. . . ● 18  .00

**19** Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- ..... ● 19  .00

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

●  FTB 3800 ●  FTB 3803 ..... ● 31  .00

**32** Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$237,035, see instructions. .... ● 32  .00

**33** Subtract line 32 from line 31. If less than zero, enter -0- ..... ● 33  .00

**34** Tax. See instructions. Check the box if from: ●  Schedule G-1 ●  FTB 5870A. . . ● 34  .00

**35** Add line 33 and line 34. .... ● 35  .00

**40** Nonrefundable Child and Dependent Care Expenses Credit. See instructions. .... ● 40  .00

**43** Enter credit name  code ●  and amount. . . ● 43  .00

**44** Enter credit name  code ●  and amount. . . ● 44  .00

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Your name:  Your SSN or ITIN:

<b>Special Credits</b>	45	To claim more than two credits, see instructions. Attach Schedule P (540) . . . . .	<input checked="" type="radio"/>	45	<input type="text"/>	<input type="text" value="00"/>
	46	Nonrefundable Renter's Credit. See instructions . . . . .	<input checked="" type="radio"/>	46	<input type="text"/>	<input type="text" value="00"/>
	47	Add line 40 through line 46. These are your total credits . . . . .	<input checked="" type="radio"/>	47	<input type="text" value="37"/>	<input type="text" value="00"/>
	48	Subtract line 47 from line 35. If less than zero, enter -0- . . . . .	<input checked="" type="radio"/>	48	<input type="text" value="3568"/>	<input type="text" value="00"/>

<b>Other Taxes</b>	61	Alternative Minimum Tax. Attach Schedule P (540) . . . . .	<input checked="" type="radio"/>	61	<input type="text"/>	<input type="text" value="00"/>
	62	Mental Health Services Tax. See instructions . . . . .	<input checked="" type="radio"/>	62	<input type="text"/>	<input type="text" value="00"/>
	63	Other taxes and credit recapture. See instructions . . . . .	<input checked="" type="radio"/>	63	<input type="text"/>	<input type="text" value="00"/>
	64	Add line 48, line 61, line 62, and line 63. This is your total tax. . . . .	<input checked="" type="radio"/>	64	<input type="text" value="3568"/>	<input type="text" value="00"/>

<b>Payments</b>	71	California income tax withheld. See instructions . . . . .	<input checked="" type="radio"/>	71	<input type="text" value="5550"/>	<input type="text" value="00"/>
	72	2023 California estimated tax and other payments. See instructions . . . . .	<input checked="" type="radio"/>	72	<input type="text"/>	<input type="text" value="00"/>
	73	Withholding (Form 592-B and/or Form 593). See instructions . . . . .	<input checked="" type="radio"/>	73	<input type="text"/>	<input type="text" value="00"/>
	74	Excess SDI (or VPD) withheld. See instructions . . . . .	<input checked="" type="radio"/>	74	<input type="text"/>	<input type="text" value="00"/>
	75	Earned Income Tax Credit (EITC). See instructions . . . . .	<input checked="" type="radio"/>	75	<input type="text"/>	<input type="text" value="00"/>
	76	Young Child Tax Credit (YCTC). See instructions . . . . .	<input checked="" type="radio"/>	76	<input type="text"/>	<input type="text" value="00"/>
	77	Foster Youth Tax Credit (FYTC). See instructions . . . . .	<input checked="" type="radio"/>	77	<input type="text"/>	<input type="text" value="00"/>
	78	Add line 71 through line 77. These are your total payments. See instructions . . . . .	<input checked="" type="radio"/>	78	<input type="text" value="5550"/>	<input type="text" value="00"/>

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

<b>ISR Penalty</b>	92	If you and your household had full-year health care coverage, check the box. See instructions. Medicare Part A or C coverage is qualifying health care coverage. . . . .	<input checked="" type="radio"/>	<input type="checkbox"/>		
	If you did not check the box, see instructions.					
Individual Shared Responsibility (ISR) Penalty. See instructions . . . . . <input checked="" type="radio"/> 92 <input type="text"/> <input type="text" value="00"/>						

<b>Overpaid Tax/Tax Due</b>	93	Payments balance. If line 78 is more than line 91, subtract line 91 from line 78 . . . . .	<input checked="" type="radio"/>	93	<input type="text" value="5550"/>	<input type="text" value="00"/>
	94	<b>Use Tax balance.</b> If line 91 is more than line 78, subtract line 78 from line 91 . . . . .	<input checked="" type="radio"/>	94	<input type="text"/>	<input type="text" value="00"/>
	95	Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92, subtract line 92 from line 93. . . . .	<input checked="" type="radio"/>	95	<input type="text" value="5550"/>	<input type="text" value="00"/>
	96	Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93, subtract line 93 from line 92. . . . .	<input checked="" type="radio"/>	96	<input type="text"/>	<input type="text" value="00"/>
	97	Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95. . . . .	<input checked="" type="radio"/>	97	<input type="text" value="1982"/>	<input type="text" value="00"/>

Your name:  Your SSN or ITIN:

<b>Overpaid Tax/Tax Due</b>	<b>98</b> Amount of line 97 you want applied to your <b>2024</b> estimated tax . . . . . ● <b>98</b> <input type="text" value="0"/> .00
	<b>99</b> Overpaid tax available this year. Subtract line 98 from line 97 . . . . . ● <b>99</b> <input type="text" value="1982"/> .00
	<b>100</b> Tax due. If line 95 is less than line 64, subtract line 95 from line 64 . . . . . ● <b>100</b> <input type="text"/> .00

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

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Your name:  Your SSN or ITIN:

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

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

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

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

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

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

**Sign your tax return on Side 6**

Your name:  Your SSN or ITIN:

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

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

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

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

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

# Sign Here

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

Joint tax return? See instructions.

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

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

Firm's address   Firm's FEIN

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

Print Third Party Designee's Name  Telephone Number

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# 2023 California Adjustments — Residents

## CA (540)

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

Name(s) as shown on tax return <b>PRAKASH SABESAN</b>	SSN or ITIN <b>384576669</b>
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<b>Part I Income Adjustment Schedule</b>	<b>A Federal Amounts</b> <small>(taxable amounts from your federal tax return)</small>	<b>B Subtractions</b> <small>See instructions</small>	<b>C Additions</b> <small>See instructions</small>
<b>Section A – Income</b> from federal Form 1040 or 1040-SR			
<b>1 a</b> Total amount from federal Form(s) W-2, box 1. See instructions . . . . . <b>1a</b>	81 661		
<b>b</b> Household employee wages not reported on federal Form(s) W-2 . . . . . <b>1b</b>			
<b>c</b> Tip income not reported on line 1a . . . . . <b>1c</b>			
<b>d</b> Medicaid waiver payments not reported on federal Form(s) W-2. See instructions . . . . <b>1d</b>			
<b>e</b> Taxable dependent care benefits from federal Form 2441, line 26 . . . . . <b>1e</b>			
<b>f</b> Employer-provided adoption benefits from federal Form 8839, line 29 . . . . . <b>1f</b>			
<b>g</b> Wages from federal Form 8919, line 6. . . . . <b>1g</b>			
<b>h</b> Other earned income. See instructions . . . . . <b>1h</b>	0		
<b>i</b> Nontaxable combat pay election. See instructions. . . . . <b>1i</b>			
<b>z</b> Add line 1a through line 1i. . . . . <b>1z</b>	81 661		
<b>2</b> Taxable interest. <b>a</b> <input checked="" type="radio"/>			
<b>3</b> Ordinary dividends. See instructions. <b>a</b> <input checked="" type="radio"/>			
<b>4</b> IRA distributions. See instructions. <b>a</b> <input checked="" type="radio"/>			
<b>5</b> Pensions and annuities. See instructions. <b>a</b> <input checked="" type="radio"/>			
<b>6</b> Social security benefits. <b>a</b> <input checked="" type="radio"/>			
<b>7</b> Capital gain or (loss). See instructions . . . . . <b>7</b>			
<b>Section B – Additional Income</b> from federal Schedule 1 (Form 1040)			
<b>1</b> Taxable refunds, credits, or offsets of state and local income taxes . . . . . <b>1</b>			
<b>2 a</b> Alimony received. See instructions. . . . . <b>2a</b>			
<b>3</b> Business income or (loss). See instructions. . . . <b>3</b>			
<b>4</b> Other gains or (losses) . . . . . <b>4</b>			
<b>5</b> Rental real estate, royalties, partnerships, S corporations, trusts, etc. . . . . <b>5</b>	0		
<b>6</b> Farm income or (loss) . . . . . <b>6</b>			
<b>7</b> Unemployment compensation . . . . . <b>7</b>			



Section B – Additional Income Continued	<b>A</b> Federal Amounts (taxable amounts from your federal tax return)	<b>B</b> Subtractions See instructions	<b>C</b> Additions See instructions
<b>8</b> Other income:			
<b>a</b> Federal net operating loss . . . . . <b>8a</b>	<input type="radio"/> ( )		<input type="radio"/>
<b>b</b> Gambling . . . . . <b>8b</b>	<input type="radio"/>	<input type="radio"/>	
<b>c</b> Cancellation of debt . . . . . <b>8c</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>d</b> Foreign earned income exclusion from federal Form 2555 . . . . . <b>8d</b>	<input type="radio"/> ( )		<input type="radio"/>
<b>e</b> Income from federal Form 8853 . . . . . <b>8e</b>	<input type="radio"/>		<input type="radio"/>
<b>f</b> Income from federal Form 8889 . . . . . <b>8f</b>	<input type="radio"/>	<input type="radio"/>	
<b>g</b> Alaska Permanent Fund dividends . . . . . <b>8g</b>	<input type="radio"/>		
<b>h</b> Jury duty pay . . . . . <b>8h</b>	<input type="radio"/>		
<b>i</b> Prizes and awards . . . . . <b>8i</b>	<input type="radio"/>		
<b>j</b> Activity not engaged in for profit income . . . . . <b>8j</b>	<input type="radio"/>		
<b>k</b> Stock options . . . . . <b>8k</b>	<input type="radio"/>		<input 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 type="radio"/>		
<b>m</b> Olympic and Paralympic medals and USOC prize money . . . . . <b>8m</b>	<input type="radio"/>		
<b>n</b> IRC Section 951(a) inclusion . . . . . <b>8n</b>	<input type="radio"/>	<input type="radio"/>	
<b>o</b> IRC Section 951A(a) inclusion . . . . . <b>8o</b>	<input type="radio"/>	<input type="radio"/>	
<b>p</b> IRC Section 461(l) excess business loss adjustment <b>8p</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>q</b> Taxable distributions from an ABLÉ account . . <b>8q</b>	<input type="radio"/>		
<b>r</b> Scholarship and fellowship grants not reported on federal Form(s) W-2 . . . . . <b>8r</b>	<input 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 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 type="radio"/>		
<b>u</b> Wages earned while incarcerated . . . . . <b>8u</b>	<input type="radio"/>		
<b>z</b> Other income. List type and amount.  <input type="radio"/> _____ <b>8z</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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Section B – Additional Income Continued	<b>A</b> Federal Amounts (taxable amounts from your federal tax return)	<b>B</b> Subtractions See instructions	<b>C</b> Additions See instructions
<b>9 a</b> Total other income. Add lines 8a through 8z. . <b>9a</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>b1</b> Disaster loss deduction from form FTB 3805V. . <b>9b1</b>		<input type="radio"/>	
<b>b2</b> NOL deduction from form FTB 3805V . . . . . <b>9b2</b>		<input type="radio"/>	
<b>b3</b> NOL deduction from form FTB 3805Z, 3807, or 3809 . . . . . <b>9b3</b>		<input type="radio"/>	
<b>10 Total.</b> Combine Section A, line 1z through line 7, and Section B, line 1 through line 7, and line 9a in column A and column C. Add Section A, line 1z through line 7, and Section B, line 1 through line 7, line 9a, and line 9b1 through line 9b3 in column B (as applicable). See instructions. . . . . <b>10</b>	<input type="radio"/> 81661	<input type="radio"/>	<input type="radio"/>

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

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

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<b>Section C – Adjustments to Income</b> Continued		<b>A Federal Amounts</b> (taxable amounts from your federal tax return)	<b>B Subtractions</b> See instructions	<b>C Additions</b> See instructions
<b>24</b>	Other adjustments:			
<b>a</b>	Jury duty pay . . . . . <b>24a</b>	<input checked="" type="radio"/>		
<b>b</b>	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit. . . . . <b>24b</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m . . . . . <b>24c</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>d</b>	Reforestation amortization and expenses. . . . . <b>24d</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>e</b>	Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 . . . . <b>24e</b>	<input checked="" type="radio"/>		
<b>f</b>	Contributions to IRC Section 501(c)(18)(D) pension plans . . . . . <b>24f</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>g</b>	Contributions by certain chaplains to IRC Section 403(b) plans . . . . . <b>24g</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims . . . . . <b>24h</b>	<input checked="" type="radio"/>		
<b>i</b>	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations. . . . . <b>24i</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>j</b>	Housing deduction from federal Form 2555 . . . . . <b>24j</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>k</b>	Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) . . . . . <b>24k</b>	<input checked="" type="radio"/>		
<b>z</b>	Other adjustments. List type and amount.  <input checked="" type="radio"/> _____ <b>24z</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>25</b>	Total other adjustments. Add line 24a through line 24z . . . . . <b>25</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>26</b>	Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions . . . . . <b>26</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>27</b>	<b>Total.</b> Subtract line 26 from line 10 in columns A, B, and C. See instructions . . . . . <b>27</b>	<input checked="" type="radio"/>	81661 <input checked="" type="radio"/>	<input checked="" type="radio"/>

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**Part II Adjustments to Federal Itemized Deductions**

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

	<b>A Federal Amounts</b> (from federal Schedule A (Form 1040))	<b>B Subtractions</b> See instructions	<b>C Additions</b> See instructions
<b>Medical and Dental Expenses</b> See instructions.			
<b>1</b> Medical and dental expenses . . . . <input checked="" type="radio"/> _____ <b>1</b>			
<b>2</b> Enter amount from federal Form 1040 or 1040-SR, line 11.. <input checked="" type="radio"/> 81661 <b>2</b>			
<b>3</b> Multiply line 2 by 7.5% (0.075) . . . . <input checked="" type="radio"/> 6125 <b>3</b>			
<b>4</b> Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 . . . . . <b>4</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>Taxes You Paid</b>			
<b>5 a</b> State and local income tax or general sales taxes. <b>.5a</b> <input checked="" type="radio"/> 5888 <input checked="" type="radio"/> 5888	5888	5888	
<b>b</b> State and local real estate taxes . . . . . <b>.5b</b> <input checked="" type="radio"/>			
<b>c</b> State and local personal property taxes . . . . . <b>.5c</b> <input checked="" type="radio"/>			
<b>d</b> Add line 5a through line 5c. . . . . <b>.5d</b> <input checked="" type="radio"/> 5888	5888		
<b>e</b> Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B. Enter the difference from line 5d and line 5e, column A in line 5e, column C . . . . . <b>.5e</b> <input checked="" type="radio"/> 5888 <input checked="" type="radio"/> 5888 <input checked="" type="radio"/> 0	5888	5888	0
<b>6</b> Other taxes. List type <input checked="" type="radio"/> _____ <b>6</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>7</b> Add line 5e and line 6. . . . . <b>7</b> <input checked="" type="radio"/> 5888 <input checked="" type="radio"/> 5888 <input checked="" type="radio"/> 0	5888	5888	0
<b>Interest You Paid</b>			
<b>8 a</b> Home mortgage interest and points reported to you on federal Form 1098 . . . . . <b>.8a</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>b</b> Home mortgage interest not reported to you on federal Form 1098 . . . . . <b>.8b</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>c</b> Points not reported to you on federal Form 1098. <b>.8c</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>d</b> Reserved for future use . . . . . <b>.8d</b>			
<b>e</b> Add line 8a through line 8c. . . . . <b>.8e</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>9</b> Investment interest. . . . . <b>9</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>10</b> Add line 8e and line 9. . . . . <b>10</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>

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Part II Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
<b>Gifts to Charity</b>			
11 Gifts by cash or check. . . . . 11	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
12 Other than by cash or check. . . . . 12	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
13 Carryover from prior year. . . . . 13	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
14 Add line 11 through line 13 . . . . . 14	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>Casualty and Theft Losses</b>			
15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions . . 15	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>Other Itemized Deductions</b>			
16 Other—from list in federal instructions. . . . . 16	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C. . . . . 17	<input checked="" type="radio"/> 5888	<input checked="" type="radio"/> 5888	<input checked="" type="radio"/> 0
18 Total. Combine line 17 column A less column B plus column C . . . . .	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 18 0
<b>Job Expenses and Certain Miscellaneous Deductions</b>			
19 Unreimbursed employee expenses: job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions . . . . .	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/> 19
20 Tax preparation fees . . . . .	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/> 20
21 Other expenses: investment, safe deposit box, etc. List type. . . . .	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/> 21 0
22 Add line 19 through line 21 . . . . .	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/> 22 0
23 Enter amount from federal Form 1040 or 1040-SR, line 11 . . . . .	<input checked="" type="radio"/> 81661	<input type="radio"/>	<input type="radio"/>
24 Multiply line 23 by 2% (0.02). If less than zero, enter 0. . . . .	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/> 24 1633
25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0. . . . .	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/> 25 0
26 Total Itemized Deductions. Add line 18 and line 25 . . . . .	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/> 26 0
27 Other adjustments. See instructions. Specify. . . . .	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/> 27
28 Combine line 26 and line 27. . . . .	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/> 28 0
<b>29 Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?</b>			
Single or married/RDP filing separately . . . . .			\$237,035
Head of household . . . . .			\$355,558
Married/RDP filing jointly or qualifying surviving spouse/RDP. . . . .			\$474,075
No. Transfer the amount on line 28 to line 29.			
Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29 . . . . .	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/> 29 0
<b>30 Enter the larger of the amount on line 29 or your standard deduction shown below:</b>			
Single or married/RDP filing separately. See instructions . . . . .			\$5,363
Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP . . . . .			\$10,726
Transfer the amount on line 30 to Form 540, line 18. . . . .	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/> 30 5363

# 2023 Other State Tax Credit

**S**

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

Name(s) as shown on your California tax return PRAKASH SABESAN	SSN, ITIN, or FEIN 384576669
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**Part I Double-Taxed Income** (Read specific line instructions for Part I before completing.)

(a) Income item(s) description	(b) Double-taxed income taxable by California	(c) Double-taxed income taxable by other state
<input checked="" type="radio"/> WAGES, SALARIES, TIPS	<input checked="" type="radio"/> 933	<input checked="" type="radio"/> 933
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>1</b> Total double-taxed income	<input checked="" type="radio"/> 933	<input checked="" type="radio"/> 933

**Part II Figure Your Other State Tax Credit** (Read specific line instructions for Part II before completing.)

<b>2</b> California tax liability. See instructions . . . . .	<input checked="" type="radio"/> <b>2</b>	3605	00
<b>3</b> Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b) . . . . .	<input checked="" type="radio"/> <b>3</b>	933	00
<b>4</b> California adjusted gross income. See instructions . . . . .	<input checked="" type="radio"/> <b>4</b>	81661	00
<b>5</b> Divide line 3 by line 4. Do not enter more than 1.0000. . . . .	<input checked="" type="radio"/> <b>5</b>	0.0114	
<b>6</b> Multiply line 2 by line 5. . . . .	<input checked="" type="radio"/> <b>6</b>	41	00
<b>7</b> Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> <u>NC</u> See instructions . . . . .	<input checked="" type="radio"/> <b>7</b>	37	00
<b>8</b> Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c) . . . . .	<input checked="" type="radio"/> <b>8</b>	933	00
<b>9</b> Adjusted gross income taxable by other state. See instructions. . . . .	<input checked="" type="radio"/> <b>9</b>	933	00
<b>10</b> Divide line 8 by line 9. Do not enter more than 1.0000. . . . .	<input checked="" type="radio"/> <b>10</b>	1.0000	
<b>11</b> Multiply line 7 by line 10. . . . .	<input checked="" type="radio"/> <b>11</b>	37	00
<b>12</b> Other state tax credit. Enter the smaller of line 6 or line 11. Use credit code <b>187</b> . See instructions . . . . .	<input checked="" type="radio"/> <b>12</b>	37	00

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# 2023 Passive Activity Loss Limitations

# 3801

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

Name(s) as shown on tax return PRAKASH SABESAN	SSN, ITIN, FEIN, or CA corporation no. 384576669
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## Part I 2023 Passive Activity Loss

See the instructions for Part IV and Part VI for federal Form 8582, Passive Activity Loss Limitations, before completing Part I.  
Be sure to use California amounts.

### Rental Real Estate Activities with Active Participation

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

### All Other Passive Activities

<input checked="" type="radio"/> 2a Activities with net income from Part V, column (a) . . . . .	2a	0	00		
<input checked="" type="radio"/> 2b Activities with net loss from Part V, column (b) . . . . .	2b	( -9750 )	00		
<input checked="" type="radio"/> 2c Prior year unallowed losses from Part V, column (c) . . . . .	2c	( )	00		
<input checked="" type="radio"/> 2d Combine line 2a, line 2b, and line 2c . . . . .	2d			-9750	00
<input checked="" type="radio"/> 3 Combine line 1d and line 2d. If the result is net income or zero, see the instructions for line 3. If line 3 and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10. See instructions. . . . .	3			-9750	00

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

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

<input checked="" type="radio"/> 4 Enter the smaller of losses from line 1d or line 3 . . . . .	4				00
<input checked="" type="radio"/> 5 Enter \$150,000. If married/RDP filing a separate tax return, see instructions. . . . .	5		00		
<input checked="" type="radio"/> 6 Enter federal modified adjusted gross income, but not less than zero. See instructions. If line 6 is greater than or equal to line 5, skip line 7 and line 8, enter -0- on line 9, and then go to line 10. Otherwise, go to line 7 . . . . .	6		00		
<input checked="" type="radio"/> 7 Subtract line 6 from line 5 . . . . .	7		00		
<input checked="" type="radio"/> 8 Multiply line 7 by 50% (.50). Do not enter more than \$25,000 . . . . .	8				00
<input checked="" type="radio"/> 9 Enter the smaller of line 4 or line 8 . . . . .	9			0	00

## Part III Total Losses Allowed

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

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**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)
9/2 ARYA GOWDA ROAD	SCH E	N/A	-9750	0	-9750

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

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

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

(a) Schedule C Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
				If the amount below is <b>positive</b> , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 3, column C.
				If the amount below is <b>negative</b> , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, (as a positive amount) line 3, column B.
Total .....		1(c)	1(d)*	1(e)

(a) Schedule E Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
				If the amount below is <b>positive</b> , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 5, column C.
				If the amount below is <b>negative</b> , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, (as a positive amount) line 5, column B.
Total .....		2(c)	2(d)**	2(e)

(a) Schedule F Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
				If the amount below is <b>positive</b> , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 6, column C.
				If the amount below is <b>negative</b> , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, (as a positive amount) line 6, column B.
Total .....		3(c)	3(d)***	3(e)

\* This amount should be the same as the amount reported on Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 3, column A.  
 \*\* This amount should be the same as the amount reported on Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 5, column A.  
 \*\*\* This amount should be the same as the amount reported on Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 6, column A.