



STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING

Print or type. First name and middle initial SAGAR, Last name VIRK, Your social security number 738-03-2095, Spouse's first name, if married filing jointly, Last name, Spouse's social security number, Mailing address (number and street, PO Box) 3046 SIGNATURE BLVD APT E, Daytime phone number (864) 901-6317, City ANN ARBOR MI 48103, State, ZIP, Tax Year 2023

Part I Information from your SC1040, Individual Income Tax Return

Table with 4 columns: Line number, Description, Amount, and Balance. Rows include Federal taxable income (117,199.00), SC tax (0.00), Use Tax (0.00), Total Tax (0.00), SC Income Tax Withheld (12.00), Refundable credits (0.00), Refund (12.00), and Balance due (0.00).

Part II Bank information for Refund or Balance Due

9. Routing number (RTN) 031101334, Must be 9 digits. The first two numbers of the RTN must be 01 through 12 or 21 through 32. 10. Bank account number (BAN) [empty] 411021820943, 1-17 digits. 11. Type of account: [X] Checking [] Savings

For Balance Due:

12. Payment Withdrawal Date _____ Payment Withdrawal Amount \$ _____

Part III Declaration of taxpayer

- 13. [X] a. I consent for my refund to be directly deposited as designated in Part II. I declare that the information on line 1 through line 8 is correct. If I filed a joint return, this is an irrevocable appointment of my spouse as an agent to receive the refund. [] b. I authorize the South Carolina Department of Revenue (SCDOR) and its designated agents to initiate an ACH Debit request to my bank account, provided in Part II, for payment of the South Carolina taxes I owe. I authorize my bank to debit my account for the requested funds and consent to the sharing of financial information between institutions for the purpose of resolving issues related to my payment.

If the SCDOR does not receive full and timely payment of my tax liability, I understand that I am responsible for the balance due, including all penalties and interest.

I declare that this return and all attachments are true, correct, and complete to the best of my knowledge. This declaration is based on all information of which the preparer has any knowledge.

Do not submit a copy of this form to the SCDOR. Return the signed copy to your paid preparer. Keep a copy with your tax records.

Your signature _____ Date _____ Spouse's signature (If married filing jointly, BOTH must sign) _____ Date _____

Part IV Declaration of Electronic Return Originator (ERO) and Paid Preparer

I declare that I have received the above taxpayer's return and the information is complete and accurate to the best of my knowledge. I have obtained the taxpayer's signature on this form before submitting the SC1040 to the SCDOR. I have provided the taxpayer with a copy of all forms and information to be filed with the IRS and the SCDOR and have followed all other requirements described in the IRS Pub. 1345 Authorized IRS e file Providers of Individual Income Tax Returns, and requirements specified by the SCDOR. If I am the preparer, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge, they are true and complete. This declaration is based on all information of which I have knowledge. I understand I do not mail the SC8453 to the SCDOR. I am required to keep the SC8453 and the supporting documents for three years.

ERO's Use Only: ERO signature, Date 03-08-2024, Check if also paid preparer [], Check if self-employed [], PTIN, Firm name (or yours if self-employed), address, ZIP GLOBAL TAXES LLC, 245 ROONEY CT, E BRUNSWICK, NJ 08816, FEIN 84-3171965, Phone (678) 965-9522

Paid Preparer's Use Only: Preparer signature, Date 03-08-2024, Check if self-employed [], PTIN P02082703, Firm name (or yours if self-employed), address, ZIP SYAM PRIYA RAM SAGAR GUPTA TALLAM, 245 ROONEY CT E BRUNSWICK NJ 08816, FEIN 84-3171965, Phone (678) 965-9522

1555



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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

2023 INDIVIDUAL INCOME TAX RETURN

SC1040
(Rev. 4/18/23)
3075

Your Social Security Number	Check if deceased <input type="checkbox"/>
738 03 2095	
Spouse's Social Security Number	Check if deceased <input type="checkbox"/>



For the year January 1 - December 31, 2023, or fiscal tax year beginning _____, 2023 and ending _____, 2024

First name and middle initial SAGAR	Last name VIRK	Suffix
Spouse's first name, if married filing jointly	Last name	Suffix
Check if new address <input type="checkbox"/>	Mailing address (number and street, PO Box) 3046 SIGNATURE BLVD E	County code 99
City ANN ARBOR	State MI	ZIP 48103
		Daytime phone number with area code (864) 901-6317
Check if address is outside US <input type="checkbox"/>	Foreign country address including postal code	

- **Amended Return:** Check if this is an Amended Return. (Attach Schedule AMD)
 - Check this box if you are a part-year or nonresident filing an SC Schedule NR
 - Check this box only if you are filing a composite return on behalf of a Partnership or S Corporation. Do not check this box if you are an individual
 - Check this box if you have filed a federal or state extension.
 - Check this box if you served in a military combat zone during the filing period.
- Name of the combat zone: _____

CHECK YOUR FEDERAL FILING STATUS	(1) <input checked="" type="checkbox"/> Single	(3) <input type="checkbox"/> Married filing separately - enter spouse's SSN: _____
	(2) <input type="checkbox"/> Married filing jointly	(4) <input type="checkbox"/> Head of household (5) <input type="checkbox"/> Qualifying surviving spouse

Number of dependents claimed on your 2023 federal return

Number of dependents claimed that were under the age of 6 years as of December 31, 2023

Number of taxpayers age 65 or older as of December 31, 2023

DEPENDENTS

First name	Last name	Social Security Number	Relationship	Date of birth (MM/DD/YYYY)



INCOME AND ADJUSTMENTS

Your SSN 738-03-2095

2023

1 Enter federal taxable income from your federal form. If zero or less, enter zero here Nonresident filers: complete Schedule NR and enter total from line 48 on line 5 below ▶	1	Dollars 117,199	00
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ADDITIONS TO FEDERAL TAXABLE INCOME

a State tax addback, if itemizing on federal return (see instructions) ▶	a		00
b Out-of-state losses Type: _____ ▶	b		00
c Expenses related to National Guard and Military Reserve Income ▶	c		00
d Interest income on obligations of states and political subdivisions other than South Carolina ▶	d		00
e Other additions to income (attach explanation - see instructions) ▶	e		00
2 Total additions (add line a through line e) ▶	2		00
3 Add line 1 and line 2 and enter the total here ▶	3		00

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME

f State tax refund, if included on your federal return ▶	f		00
g Total and permanent disability retirement income, if taxed on your federal return ▶	g		00
h Out-of-state income/gain (do not include personal service income) Check type of income/gain: <input type="checkbox"/> Rental <input type="checkbox"/> Business <input type="checkbox"/> Other _____ ▶	h		00
i 44% of net capital gains held for more than one year ▶	i		00
j Volunteer deductions (see instructions) Type: _____ ▶	j		00
k Contributions to the SC College Investment Program (Future Scholar) or the SC Tuition Prepayment Program ▶	k		00
l Active Trade or Business Income deduction (see instructions) ▶	l		00
m Interest income from obligations of the US government ▶	m		00
n Certain nontaxable National Guard or Reserve pay ▶	n		00
o Social Security and/or railroad retirement, if taxed on your federal return . . ▶	o		00
p Retirement Deduction (see instructions)			
p-1 Taxpayer (date of birth: _____) ▶	p-1		00
p-2 Spouse (date of birth: _____) ▶	p-2		00
p-3 Surviving spouse (date of birth of deceased spouse: _____) ▶	p-3		00
Military Retirement Deduction (see instructions)			
p-4 Taxpayer (date of birth: _____) ▶	p-4		00
p-5 Spouse (date of birth: _____) ▶	p-5		00
p-6 Surviving spouse (date of birth of deceased spouse: _____) ▶	p-6		00
q Age 65 and older deduction (see instructions)			
q-1 Taxpayer (date of birth: _____) ▶	q-1		00
q-2 Spouse (date of birth: _____) ▶	q-2		00
r Negative amount of federal taxable income ▶	r		00
s Subsistence allowance (multiply _____ days by \$8) ▶	s		00
t Dependents under the age of 6 years on December 31 of the tax year . . . ▶	t		00
u Consumer Protection Services ▶	u		00
v Other subtractions (see instructions) ▶	v		00
w South Carolina Dependent Exemption (see instructions) ▶	w		00
4 Total subtractions (add line f through line w) ▶	4	<	00 >
5 Residents: subtract line 4 from line 3 and enter the difference. Nonresidents: enter amount from Schedule NR, line 48. If less than zero, enter zero here. This is your SOUTH CAROLINA INCOME SUBJECT TO TAX ▶	5		338 00
6 TAX on your South Carolina Income Subject to Tax (see SC1040TT) ▶	6		0 00
7 TAX on Lump Sum Distribution (attach SC4972) ▶	7		00
8 TAX on Active Trade or Business Income (attach I-335) ▶	8		00
9 TAX on excess withdrawals from Catastrophe Savings Accounts ▶	9		00
10 Add line 6 through line 9 and enter the total here. This is your TOTAL SOUTH CAROLINA TAX ▶	10		0 00



NON-REFUNDABLE CREDITS

Table with 3 columns: Description, Amount, and Total. Rows include Child and Dependent Care, Two Wage Earner Credit, Other nonrefundable credits, Total nonrefundable credits, and Subtract line 14 from line 10.

PAYMENTS AND REFUNDABLE CREDITS

Table with 3 columns: Description, Amount, and Total. Rows include SC income tax withheld, 2023 Estimated Tax payments, Amount paid with extension, Nonresident sale of real estate, Other SC withholding, Tuition tax credit, and Other refundable credits (22a-22e).

AMENDED RETURN: Use Schedule AMD for line 23 calculation.

Table with 3 columns: Description, Amount, and Total. Rows include Add line 16 through line 22, If line 23 is larger than line 15, and If line 15 is larger than line 23.

AMENDED RETURN: Enter the amount from line 24 on line 30. Enter the amount from line 25 on line 31.

Table with 3 columns: Description, Amount, and Total. Rows include USE TAX due on online, mail-order, or out-of-state purchases, Amount of line 24 to be credited, Total Contributions for Check-offs, Add line 26 through line 28, If line 29 is larger than line 24, Add line 25 and line 29, Late filing and/or late payment, Penalty for Underpayment of Estimated Tax, and Add line 31 through line 33.

REFUND OPTIONS Getting a refund? Direct deposit is fast, accurate, and secure!
35 Select one: [X] Direct Deposit (line 37 required) (for US accounts only) [] Paper Check

PAYMENT OPTIONS Have a balance due? Pay electronically! It's quick and easy!
36 Select one: [] MyDORWAY (pay at dor.sc.gov/pay) [] ACH Debit (enter your US bank information on line 37)
For payments only: Withdrawal Date [] Withdrawal Amount []00

37 Type of Account: [X] Checking [] Savings
Routing Number (RTN) [031101334] Must be 9 digits. The first two numbers of the RTN must be 01 through 32.
Bank Account Number (BAN) [411021820943] 1-17 digits

I declare that this return and all attachments are true, correct, and complete to the best of my knowledge. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

Your signature [] Date [] Spouse's signature (if married filing jointly, BOTH must sign) []

I authorize the Director of the SCDOR or delegate to discuss this return, attachments, and related tax matters with the preparer. Yes [] No [X] Preparer's printed name SYAM PRIYA RAM SAGAR GUPTA TALLAM

Paid Preparer's Use Only Preparer signature SYAM PRIYA RAM SAGAR GUPTA TALLAM Date 03-08-2024 Check if self-employed [] PTIN P02082703 Firm name (or yours if self-employed), address, ZIP GLOBAL TAXES LLC 245 ROONEY CT E BRUNSWICK NJ 08816 FEIN 84-3171965 Phone (678) 965-9522

MAIL TO: REFUNDS OR ZERO TAX: SC1040 Processing Center, PO Box 101100, Columbia, SC 29211-0100
BALANCE DUE: Taxable Processing Center, PO Box 101105, Columbia, SC 29211-0105

1555



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STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE 2023 NONRESIDENT SCHEDULE

SCHEDULE NR (Rev. 4/12/23) 3081

For the year January 1 - December 31, 2023, or fiscal tax year beginning 2023 and ending 2024

Your name VIRK, SAGAR Your Social Security Number 738-03-2095 Spouse's first name Spouse's Social Security Number

Your dates of SC residency to

Spouse's dates of SC residency to

Schedule NR is for Nonresidents or Part-year residents Attach to completed SC1040.

INCOME AND EXCLUSIONS

Table with 4 columns: Line number, Description, Income as Shown on Federal Return (COLUMN A), and South Carolina Income (COLUMN B). Rows include Wages, salaries, tips, etc. (132,077.00), Dividend income (81.00), Capital gain or (loss) (-1,108.00), and Total Income (131,050.00).

Attach to SC1040

ADJUSTMENTS TO INCOME

Table with 4 columns: Line number, Description, Federal Adjustment, and SC Adjustment. Rows include Educator expenses, Health savings account deduction, and Deductible part of self-employment tax.

SC adjustment cannot exceed 100% of federal adjustment. Continued on next page.

30811236

REV 02/07/24 PRO



SC adjustment continued

		COLUMN A	COLUMN B
22	Self-employed SEP, SIMPLE, and qualified plans.....		00
23	Self-employed health insurance deduction		00
24	Penalty on early withdrawal of savings		00
25	Alimony paid		00
26	IRA deduction		00
27	Student loan interest deduction		00
28	Other adjustments		00
29	Reserved		
30	Total adjustments: Add line 17 through line 29	0	00
31	Adjusted gross income: Subtract line 30 from line 16	131,050	00
SOUTH CAROLINA ADJUSTMENTS			
ADDITIONS			
32	South Carolina additions		00
SUBTRACTIONS			
33	South Carolina dependent exemption (see instructions)		0 00
34	44% of net capital gains held for more than one year		00
35	Retirement deduction (see instructions)		
	a) Taxpayer (date of birth: _____)		00
	b) Spouse (date of birth: _____)		00
	c) Surviving spouse (date of birth of deceased spouse: _____)		00
	Military retirement deduction (see instructions)		
	d) Taxpayer (date of birth: _____)		00
	e) Spouse (date of birth: _____)		00
	f) Surviving spouse (date of birth of deceased spouse: _____)		00
36	Age 65 and older deduction (see instructions - must be resident for part of the year)		
	a) Taxpayer (date of birth: _____)		00
	b) Spouse (date of birth: _____)		00
37	Deductions for dependents under 6 years of age on December 31 of the tax year (see instructions - must be resident for part of the year) Date of birth: _____ SSN: _____		
	Date of birth: _____ SSN: _____		00
38	Contributions to the SC College Investment Program (Future Scholar) or the SC Tuition Prepayment Program		00
39	Active Trade or Business Income deduction (see instructions)		00
40	Consumer Protection Services		00
41	Other subtractions (see instructions)		00
42	Total South Carolina subtractions: Add line 33 through line 41		0 00
43	Total South Carolina adjustments: Subtract line 42 from line 32		0 00
44	SC modified adjusted gross income: Add Column B, line 31 and line 43		378 00
45	PRORATION: Line 31, Column B divided by line 31, Column A = <u>0.29</u> % (do not exceed 100%)		
46	DEDUCTIONS ADJUSTMENT: If using the standard deduction, enter the amount from federal form on line 46. If itemizing, use the Schedule NR instructions , and enter the amount from Part IV on line 46. Enter the following amounts from the instructions: Part I (Itemized Deductions) _____ Part II, Worksheet, line 6 (State Taxes) _____ Part III (Other Expenses) _____		
46		13,850	00
47	Allowable deductions: Multiply line 46 by <u>0.29</u> % (from line 45)	< 40	> 00
48	South Carolina taxable income: Subtract line 47 from line 44, Column B. Enter the difference here and on the SC1040, line 5. If line 48 is a negative figure, enter zero on the SC1040, line 5.	338	00

Attach this form and a complete copy of your federal return to your SC1040. Check the Schedule NR box on the front of the SC1040. Do not submit the Schedule NR separately. We cannot process your return if this form is submitted separately.



Payment 1: File and Pay by April 15, 2024.

If amount of payment is zero, do not mail this form.

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

Pay online: Go Green! Enjoy the ease and secure options for online payments. You can make an immediate payment or schedule a payment up to a year in advance.



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

Go to ftb.ca.gov/pay for more information. Do not mail this form if you pay online.

Where to pay: Using black or blue ink, make check or money order payable to the “Franchise Tax Board.” Write the taxpayer’s social security number (SSN) or individual taxpayer identification number (ITIN) and “2024 Form 540-ES” on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form and mail to:

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

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

— — — DETACH HERE — — — — — IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM — — — — — DETACH HERE — — — — —

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

File and Pay by April 15, 2024

CALIFORNIA FORM

2024 Estimated Tax for Individuals

540-ES

738-03-2095 VIRK 24 APE 0
SAGAR VIRK

3046 SIGNATURE BLVD APT E
ANN ARBOR MI 48103

Amount of Payment 405.

REV 02/02/24 PRO



Payment 2: File and Pay by June 17, 2024.

If amount of payment is zero, do not mail this form.

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

Pay online: Go Green! Enjoy the ease and secure options for online payments. You can make an immediate payment or schedule a payment up to a year in advance.



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

Go to ftb.ca.gov/pay for more information. Do not mail this form if you pay online.

Where to pay: Using black or blue ink, make check or money order payable to the “Franchise Tax Board.” Write the taxpayer’s social security number (SSN) or individual taxpayer identification number (ITIN) and “2024 Form 540-ES” on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form and mail to:

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

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

___ DETACH HERE ___ IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM ___ DETACH HERE ___

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

File and Pay by June 17, 2024

TAXABLE YEAR

CALIFORNIA FORM

2024 Estimated Tax for Individuals

540-ES

738-03-2095 VIRK 24 APE 0
SAGAR VIRK

3046 SIGNATURE BLVD APT E
ANN ARBOR MI 48103

Amount of Payment 540.

REV 02/02/24 PRO



Payment 4: File and Pay by Jan 15, 2025.

If amount of payment is zero, do not mail this form.

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

Pay online: Go Green! Enjoy the ease and secure options for online payments. You can make an immediate payment or schedule a payment up to a year in advance.



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

Go to ftb.ca.gov/pay for more information. Do not mail this form if you pay online.

Where to pay: Using black or blue ink, make check or money order payable to the “Franchise Tax Board.” Write the taxpayer’s social security number (SSN) or individual taxpayer identification number (ITIN) and “2024 Form 540-ES” on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form and mail to:

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

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

___ DETACH HERE ___ IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM ___ DETACH HERE ___

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

File and Pay by Jan. 15, 2025

TAXABLE YEAR

CALIFORNIA FORM

2024 Estimated Tax for Individuals

540-ES

738-03-2095	VIRK	24	APE	0
SAGAR	VIRK			

3046 SIGNATURE BLVD	APT	E
ANN ARBOR	MI	48103

Amount of Payment 405.

REV 02/02/24 PRO

TAXABLE YEAR

FORM

2023

California e-file Signature Authorization for Individuals

8879

Table with 2 columns: Name/SSN/ITIN and Spouse's/RDP's name/SSN/ITIN. Row 1: SAGAR VIRK, 738-03-2095. Row 2: (blank), (blank).

Part I Tax Return Information (whole dollars only)

Table with 3 rows: 1 California adjusted gross income (AGI) 63354, 2 Amount you owe 1394, 3 Refund or no amount due.

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

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2023, and to the best of my knowledge and belief, it is true, correct, and complete.

Taxpayer's PIN: check one box only

[X] I authorize GLOBAL TAXES LLC to enter my PIN 3 2 0 9 5 as my signature on my 2023 e-filed California individual income tax return.

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

Your signature Date

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

[] 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.

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.

ERO's signature Date 03/08/2024

Voucher at bottom of page

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

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

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

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

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

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

Go to ftb.ca.gov/pay for more information.

Do not mail this voucher if you pay online.



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

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

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

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

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

TAXABLE YEAR

CALIFORNIA FORM

2023

Payment Voucher for Individual e-filed Returns

3582 (e-file)

738-03-2095 VIRK
SAGAR VIRK

23

3046 SIGNATURE BLVD
ANN ARBOR MI 48103

APT E

Amount of Payment

1394.

California Nonresident or Part-Year Resident Income Tax Return

2023

540NR

APE

ATTACH FEDERAL RETURN

738-03-2095 VIRK
SAGAR VIRK

23

3046 SIGNATURE BLVD APT E
ANN ARBOR MI 48103

10-20-1996

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

Filing Status

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

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

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

Whole dollars only

Exemptions

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

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

	Dependent 1	Dependent 2	Dependent 3
First Name	<input type="text"/>	<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**

CA Taxable Income

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

FTB 3800 FTB 3803 **31**

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**

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Your name: Your SSN or ITIN:

Special Credits	58	Enter credit name <input type="text"/> code <input type="text"/> and amount...	<input type="radio"/>	58	<input type="text"/>	<input type="text" value=".00"/>
	59	Enter credit name <input type="text"/> code <input type="text"/> and amount...	<input type="radio"/>	59	<input type="text"/>	<input type="text" value=".00"/>
	60	To claim more than two credits, see instructions. Attach Schedule P (540NR)	<input type="radio"/>	60	<input type="text"/>	<input type="text" value=".00"/>
	61	Nonrefundable Renter's Credit. See instructions	<input type="radio"/>	61	<input type="text"/>	<input type="text" value=".00"/>
	62	Add line 50 and line 55 through line 61. These are your total credits	<input checked="" type="radio"/>	62	<input type="text"/>	<input type="text" value=".00"/>
	63	Subtract line 62 from line 42. If less than zero, enter -0-	<input checked="" type="radio"/>	63	<input type="text" value="3973"/>	<input type="text" value=".00"/>

Other Taxes	71	Alternative Minimum Tax. Attach Schedule P (540NR)	<input type="radio"/>	71	<input type="text"/>	<input type="text" value=".00"/>
	72	Mental Health Services Tax. See instructions	<input type="radio"/>	72	<input type="text"/>	<input type="text" value=".00"/>
	73	Other taxes and credit recapture. See instructions	<input type="radio"/>	73	<input type="text"/>	<input type="text" value=".00"/>
	74	Add line 63, line 71, line 72, and line 73. This is your total tax	<input type="radio"/>	74	<input type="text" value="3973"/>	<input type="text" value=".00"/>

Payments	81	California income tax withheld. See instructions	<input type="radio"/>	81	<input type="text" value="2625"/>	<input type="text" value=".00"/>
	82	2023 California estimated tax and other payments. See instructions	<input type="radio"/>	82	<input type="text"/>	<input type="text" value=".00"/>
	83	Withholding (Form 592-B and/or Form 593). See instructions	<input type="radio"/>	83	<input type="text"/>	<input type="text" value=".00"/>
	84	Excess SDI (or VPD) withheld. See instructions	<input type="radio"/>	84	<input type="text"/>	<input type="text" value=".00"/>
	85	Earned Income Tax Credit (EITC). See instructions	<input type="radio"/>	85	<input type="text"/>	<input type="text" value=".00"/>
	86	Young Child Tax Credit (YCTC). See instructions	<input type="radio"/>	86	<input type="text"/>	<input type="text" value=".00"/>
	87	Foster Youth Tax Credit (FYTC). See instructions	<input type="radio"/>	87	<input type="text"/>	<input type="text" value=".00"/>
	88	Add line 81 through line 87. These are your total payments. See instructions	<input checked="" type="radio"/>	88	<input type="text" value="2625"/>	<input type="text" value=".00"/>

ISR Penalty	91	If you and your household had full-year health care coverage, check the box. See instructions. Medicare Part A or C coverage is qualifying health care coverage.	<input checked="" type="radio"/>	<input type="text" value="X"/>		
		If you did not check the box, see instructions. Individual Shared Responsibility (ISR) Penalty. See instructions	<input type="radio"/>	91	<input type="text"/>	<input type="text" value=".00"/>

Overpaid Tax/Tax Due	92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88	<input checked="" type="radio"/>	92	<input type="text" value="2625"/>	<input type="text" value=".00"/>
	93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91	<input checked="" type="radio"/>	93	<input type="text"/>	<input type="text" value=".00"/>
	101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92	<input checked="" type="radio"/>	101	<input type="text"/>	<input type="text" value=".00"/>
	102	Amount of line 101 you want applied to your 2024 estimated tax	<input type="radio"/>	102	<input type="text"/>	<input type="text" value=".00"/>
	103	Overpaid tax available this year. Subtract line 102 from line 101	<input type="radio"/>	103	<input type="text"/>	<input type="text" value=".00"/>

Your name: Your SSN or ITIN:

104 Tax due. If line 92 is less than line 74, subtract line 92 from line 74 **104**

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

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Your name: VIRK Your SSN or ITIN: 738-03-2095

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. Pay Online - Go to ftb.ca.gov/pay for more information. 121 1348 .00

Interest and Penalties 122 Interest, late return penalties, and late payment penalties. 122 Underpayment of estimated tax. 123 Check the box: [X] FTB 5805 attached [] FTB 5805F attached 123 46 .00 124 Total amount due. See instructions. Enclose, but do not staple, any payment 124 1394 .00

Refund and Direct Deposit 125 REFUND OR NO AMOUNT DUE. Subtract line 120 from line 103. See instructions. Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001. 125 .00

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:

Type: [] Checking [] Savings. Account number: []. 126 Direct deposit amount: [] .00

The remaining amount of my refund (line 125) is authorized for direct deposit into the account shown below:

Type: [] Checking [] Savings. Account number: []. 127 Direct deposit amount: [] .00

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

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

Sign your tax return on Side 6

Your name: Your SSN or ITIN:

IMPORTANT: Attach a copy of your complete federal return.

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

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

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

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

Sign Here

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

Joint tax return? See instructions.

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

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

Firm's address Firm's FEIN

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

Print Third Party Designee's Name Telephone Number

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California Adjustments —
Nonresidents or Part-Year Residents

2023

CA (540NR)

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

Table with 2 columns: Name(s) as shown on tax return (SAGAR VIRK) and SSN or ITIN (738032095)

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

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

Part II Income Adjustment Schedule

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

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

	A	B	C	D	E
Section B — Additional Income Continued	Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
b1 Disaster loss deduction from form FTB 3805V 9b1		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
b2 NOL deduction from form FTB 3805V 9b2		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
b3 NOL deduction from form FTB 3805Z, FTB 3807, or FTB 3809 .. 9b3		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
10 Total. Combine Section A, line 1z through line 7, and Section B, line 1 through line 7, line 9a and line 9b1 through line 9b3 (as applicable) in each column. See instructions. 10	<input checked="" type="radio"/> 131050	<input type="radio"/>	<input type="radio"/> 810	<input checked="" type="radio"/> 131860	<input checked="" type="radio"/> 63354

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

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

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	A	B	C	D	E
Section C — Adjustments to Income Continued	Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations 24i	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
j Housing deduction from federal Form 2555 24j	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) 24k	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
z Other adjustments. List type and amount. <input checked="" type="radio"/> _____ 24z	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
25 Total other adjustments. Add line 24a through line 24z. 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
26 Add line 11 through line 23 and line 25 in each column, A through E 26	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
27 Total. Subtract line 26 from line 10 in each column, A through E. See instructions. 27	<input checked="" type="radio"/> 131050	<input checked="" type="radio"/>	<input checked="" type="radio"/> 810	<input checked="" type="radio"/> 131860	<input checked="" type="radio"/> 63354

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

A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
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Medical and Dental Expenses See instructions.

1 Medical and dental expenses 1	<input checked="" type="radio"/>			
2 Enter amount from federal Form 1040 or 1040-SR, line 11 2	<input checked="" type="radio"/>	131050		
3 Multiply line 2 by 7.5% (0.075) 3	<input checked="" type="radio"/>	9829		
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 4	<input checked="" type="radio"/>			<input checked="" type="radio"/>

Taxes You Paid

5a State and local income tax or general sales taxes 5a	<input checked="" type="radio"/>	6631	<input checked="" type="radio"/>	6631	
5b State and local real estate taxes 5b	<input checked="" type="radio"/>				
5c State and local personal property taxes 5c	<input checked="" type="radio"/>				
5d Add line 5a through line 5c. 5d	<input checked="" type="radio"/>	6631			
5e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B. Enter the difference from line 5d and line 5e, column A in line 5e, column C. 5e	<input checked="" type="radio"/>	6631	<input checked="" type="radio"/>	6631	<input checked="" type="radio"/> 0
6 Other taxes. List type <input checked="" type="radio"/> _____ 6	<input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>
7 Add line 5e and line 6. 7	<input checked="" type="radio"/>	6631	<input checked="" type="radio"/>	6631	<input checked="" type="radio"/> 0

Interest You Paid

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

Gifts to Charity

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"/>

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

Casualty and Theft Losses			
15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions.	15	<input type="radio"/>	<input type="radio"/>
Other Itemized Deductions			
16 Other—from list in federal instructions.	16	<input type="radio"/>	<input type="radio"/>
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C.	17	<input type="radio"/>	<input type="radio"/>
	6631	<input type="radio"/>	<input type="radio"/>
18 Total. Combine line 17 column A less column B plus column C.	18	<input type="radio"/>	<input type="radio"/>
			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	<input type="radio"/>	<input type="radio"/>
20 Tax preparation fees.	20	<input type="radio"/>	<input type="radio"/>
21 Other expenses: investment, safe deposit box, etc. List type <input type="radio"/> _____	21	<input type="radio"/>	<input type="radio"/>
22 Add line 19 through line 21.	22	<input type="radio"/>	<input type="radio"/>
23 Enter amount from federal Form 1040 or 1040-SR, line 11 <input type="radio"/> _____ 131050			
24 Multiply line 23 by 2% (0.02). If less than zero, enter 0.	24	<input type="radio"/>	<input type="radio"/>
			2621
25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.	25	<input type="radio"/>	<input type="radio"/>
26 Total Itemized Deductions. Add line 18 and line 25.	26	<input type="radio"/>	<input type="radio"/>
27 Other adjustments. See instructions. Specify. <input type="radio"/> _____	27	<input type="radio"/>	<input type="radio"/>
28 Combine line 26 and line 27.	28	<input type="radio"/>	<input type="radio"/>
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	<input type="radio"/>	<input type="radio"/>
			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	<input type="radio"/>	<input type="radio"/>
			5363

Part IV California Taxable Income
--

1 California AGI. Enter your California AGI from Part II, line 27, column E.	1	<input type="radio"/>	63354
2 Enter your deductions from line 30.	2	<input type="radio"/>	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	<input type="radio"/>	0.4805
4 California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3.	4	<input type="radio"/>	2577
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	<input type="radio"/>	60777

REV 02/02/24 PRO

2023 Passive Activity Loss Limitations

3801

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

Name(s) as shown on tax return SAGAR VIRK	SSN, ITIN, FEIN, or CA corporation no. 738032095
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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	(-14192)	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			-14192	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			-14192	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

REV 02/02/24 PRO

Name as Shown on Return SAGAR VIRK

Social Security No. 738-03-2095

Line 1a - Wages, Salaries, Tips, Etc.

Table with 3 columns: Description, (B) Subtractions, (C) Additions. Rows include: 1 Excess reimbursements from Form 2106 included in wage income, 2 Active duty military pay, 3 HSA employer contributions, 4 Paid Family Leave Insurance (PFL) benefits, 5 Excess moving reimbursements, Total adjustments to wages, salaries, tips, etc. Enter here and on Schedule CA (540/540NR), line 1a.

Line 1h - Wages, Salaries, Tips, Etc.

Table with 3 columns: Description, (B) Subtractions, (C) Additions. Rows include: 1 Sick pay received under the Federal Insurance Contributions Act and Railroad Retirement Act, 2 Income exempted by U.S. tax treaties, 3 Exclusion for compensation from exercising a California Qualified Stock Option (CQSO), 4 Ridesharing fringe benefit differences, 5 Employer-provided adoption benefits income exclusions, 6 Native American income (Form 3504), 7 Clergy housing exclusion, 8 Other (itemize): a, b, c, d, Total adjustments to wages, salaries, tips, etc. Enter here and on Schedule CA (540/540NR), line 1h.

Line 4 - IRA, Pensions, and Annuities

Table with 3 columns: Description, (B) Subtractions, (C) Additions. Rows include: IRA's (1 Other (itemize): a, b, c, d), Total adjustments to IRA distributions, Pensions and Annuities (1 Form 1099-R, Railroad Retirement Benefits, 2 Other (itemize): a, b, c, d), Total adjustments to pensions and annuities.

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)
116 TYPE III	SCH E	N/A	-14192	0	-14192

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

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

(a) Activities Enter a description of the activity. Group activities by the federal schedules on which they were reported	(b) Passive or Nonpassive Enter the character of the activity as passive or nonpassive for California purposes	(c) California Amount Enter the California net income (loss) from the activity after application of the PAL rules	(d) Federal Amount Enter the federal net income (loss) from the activity after application of the PAL rules	(e) California Adjustment Subtract the Total amount of column (d) from the Total amount of column (c) and enter the difference in column (e) below. Individuals should transfer this amount to Schedule CA (540 or 540NR) as follows:
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(a) Schedule C Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
				If the amount below is positive , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 3, column C.
				If the amount below is negative , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, (as a positive amount) line 3, column B.
Total		1(c)	1(d)*	1(e)

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

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

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

Underpayment of Estimated Tax by Individuals and Fiduciaries

2023

5805

Attach this form to the back of your Form 540, Form 540NR, or Form 541. Also, check the box for underpayment of estimated tax located on Form 540, line 113; Form 540NR, line 123; or Form 541, line 44, whichever applies.

Name(s) as shown on return

SSN, ITIN, or FEIN

SAGAR VIRK

738032095

IMPORTANT: In most cases, the Franchise Tax Board (FTB) can figure the penalty for you and you do not have to complete this form. See General Information B.

If you meet **any** of the following conditions, you do not owe a penalty for underpayment of estimated tax. **Do not complete or file this form if:**

- The amount of your tax liability (not including tax on lump-sum distributions and accumulation distribution of trusts) less credits (including the withholding credit) but not including estimated tax payments for either 2022 or 2023 was less than \$500 (or less than \$250 if married/RDP filing a separate return).
- Your 2022 return was for a full 12 months (or would have been if you were required to file) and you did not have any tax liability on that return.
- The amount of your withholding plus your estimated tax payments, **if paid in the required installments**, is at least 90% of the tax shown on your 2023 return or 100% of the tax shown on your 2022 return (110% if California adjusted gross income (AGI) was more than \$150,000 or \$75,000 if married/RDP filing a separate return) **and** you are not using the annualized income installment method. Taxpayers with California AGI equal to or greater than \$1,000,000 (or \$500,000 if married/RDP filing a separate return) must use the tax shown on their 2023 tax return if they do not meet one of the two conditions above.

Part I Questions. All filers must complete this part. Estates and Trusts, see General information E.

1 Are you requesting a waiver of the penalty? If "Yes," provide an explanation below and be sure to check the box on Form 540, line 113; Form 540NR, line 123; or Form 541, line 44. If you need additional space, attach a statement. See General Information C1 Yes No

2 Did you use the annualized income installment method? If "Yes," see instructions for Part III and be sure to check the box on Form 540, line 113; Form 540NR, line 123; or Form 541, line 442 Yes No

3 Was your California withholding not withheld in equal installments and are you able to show the actual amounts withheld per period and the actual dates withheld?3 Yes No
 N/A

If "Yes," enter the **actual uneven amounts withheld** on the spaces provided below. The total of the four amounts must equal the total withholding reported on Form 540, line 71 and line 73; Form 540NR, line 81 and line 83; or Form 541, line 29 and line 31.

4/15/23 \$; 6/15/23 \$;
9/15/23 \$; 1/15/24 \$.

4 For estates and trusts: Was the date of death less than two years from the end of the taxable year? See General Information E4 Yes No

Part II Required Annual Payment. All filers must complete this part.

1	Current year tax. Enter your 2023 tax after credits. See instructions	1	3973	.00
2	Multiply line 1 by 90% (.90).	2	3576	.00
3	Withholding taxes. Do not include any estimated tax payments on this line. See instructions.	3	2625	.00
4	Subtract line 3 from line 1. If less than \$500 (or less than \$250 if married/RDP filing a separate return), stop here. You do not owe the penalty. Do not file form FTB 5805	4	1348	.00
5	Enter the tax shown on your 2022 tax return. See instructions. (110% (1.10) of that amount if the adjusted gross income shown on that return is more than \$150,000, or if married/RDP filing a separate return for 2023, more than \$75,000).	5		.00
6	Required annual payment. Enter the smaller of line 2 or line 5. (If your California AGI is equal to or greater than \$1,000,000/\$500,000 for married/RDP filing a separate return, use line 2).	6	3576	.00

Short Method

Caution: See the instructions to find out if you can use the short method. If you answered "Yes" to Question 2 in Part I, skip this part and go to Part III. If you answered "No" to Question 2 in Part I **and** you cannot use the short method, go to Worksheet II, Regular Method to Figure Your Underpayment and Penalty, on page 4 of the instructions.

7	Enter the amount, if any, from Part II, line 3 above	7	2625	.00										
8	Enter the total amount, if any, of estimated tax payments you made.	8		.00										
9	Add line 7 and line 8	9	2625	.00										
10	Total underpayment for the year. Subtract line 9 from line 6. If zero or less, stop here. You do not owe the penalty. Do not file form FTB 5805.	10	951	.00										
11	Multiply line 10 by .04799165	11	46	.00										
12	<ul style="list-style-type: none"> • If the amount on line 10 was paid on or after 4/15/24, enter -0-. • If the amount on line 10 was paid before 4/15/24, enter the result of the following computation: 													
	<table border="0"> <tr> <td style="padding-right: 10px;">Amount on</td> <td></td> <td style="padding-right: 10px;">Number of days paid</td> <td></td> <td></td> </tr> <tr> <td style="padding-right: 10px;">line 10</td> <td style="padding-right: 10px;">X</td> <td style="padding-right: 10px;">before 4/15/24</td> <td style="padding-right: 10px;">X</td> <td>.00019</td> </tr> </table>	Amount on		Number of days paid			line 10	X	before 4/15/24	X	.00019	12	0	.00
Amount on		Number of days paid												
line 10	X	before 4/15/24	X	.00019										
13	PENALTY. Subtract line 12 from line 11. Enter the result here and on Form 540, line 113; Form 540NR, line 123; or Form 541, line 44. Also, check the box for "FTB 5805." ►	<input checked="" type="radio"/> 13	46	.00										



Part III Annualized Income Installment Method Schedule.

Use this schedule ONLY if you earned taxable income at an UNEVEN RATE during 2023 (see Example A). If you earned your income at approximately the same rate each month (see Example B), then you should not complete this schedule. If you choose to figure the penalty, see Worksheet II, on page 4 of the instructions.

Example A: If you were a commissioned salesperson who earned no income during the first three months of the year, earned most of your income during the following six months, and earned very little during the last three months, you should complete this schedule. You may be able to benefit by using the annualized income installment method. The required installment of estimated tax figured using the annualized method may be less than your required installment figured using the required installment method.

Example B: If you worked all year and earned a monthly salary that did not change much during the year, you should not complete this schedule.

To complete this schedule correctly, you must first complete Side 2, Part II, line 1 through line 6.				
Estates and trusts, do not use the period ending dates shown to the right. Instead, use the following: 2/28/23, 4/30/23, 7/31/23, and 11/30/23.				
Fiscal year filers must adjust dates accordingly.	(a) 1/1/23 to 3/31/23	(b) 1/1/23 to 5/31/23	(c) 1/1/23 to 8/31/23	(d) 1/1/23 to 12/31/23

1 Enter your California adjusted gross income (AGI) for each period. Form 540NR filers, see instructions. Estates or Trusts, enter the amount from Form 541, line 20 attributable to each period. See instructions	1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2 Annualization amounts. Estates or Trusts, see instructions	2	4	2.4	1.5	1
3 Annualized income. Multiply line 1 by line 2	3	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4 Enter your itemized deductions for the period shown in each column. If you do not itemize deductions, enter -0- here and on line 6. Estates or Trusts, enter -0- here, skip to line 9, and enter the amount from line 3 on line 9	4	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5 Annualization amounts.	5	4	2.4	1.5	1
6 Annualized itemized deductions. Multiply line 4 by line 5. See instructions	6	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7 Enter your standard deduction from your 2023 Form 540 or Form 540NR, line 18. Enter the total standard deduction amount in each column. See instructions	7	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
8 Enter line 6 or line 7, whichever is larger	8	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
9 Subtract line 8 from line 3	9	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
10 Figure the tax on the amount in each column of line 9 using the tax table or the tax rate schedule in the instructions for Form 540, Form 540NR, or Form 541. Also, include any tax from form FTB 3803. Estates or Trusts, see instructions. .	10	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
11 Enter the total amount of exemption credits from your 2023 Form 540, line 32 or Form 541, line 22. If you filed Form 540NR, see instructions	11	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
12 Subtract line 11 from line 10. Form 540NR filers, complete Worksheet I on page 3 of the instructions	12	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
13 Enter the total credit amount from your 2023 Form 540, line 47; or Form 541, line 23. Form 540NR filers, see instructions	13	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Part III Annualized Income Installment Method Schedule. continued

	(a) 1/1/23 to 3/31/23	(b) 1/1/23 to 5/31/23	(c) 1/1/23 to 8/31/23	(d) 1/1/23 to 12/31/23
14 a Subtract line 13 from line 12. If zero or less, enter -0- 14a	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
b Enter the alternative minimum tax and mental health tax. See instructions. 14b	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
c Add line 14a and line 14b 14c	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
d Enter the excess SDI from Form 540, line 74 or Form 540NR, line 84 14d	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
e Subtract line 14d from line 14c. If zero or less, enter -0- 14e	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
15 Applicable percentage 15	27%	63%	63%	90%
16 Multiply line 14e by line 15 16	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Complete line 17 through line 23 of each column before you go to the next column.

17 Enter the combined amounts shown on line 23 from all preceding columns 17	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
18 Subtract line 17 from line 16. If zero or less, enter -0- 18	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
19 Enter 30% of the amount shown on form FTB 5805, Part II, line 6 in columns (a & d), enter 40% of the amount on line 6 in column b, enter -0- in column c. 19	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
20 Enter the amount from line 22 from the preceding column 20	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
21 Add line 19 and line 20 21	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
22 Subtract line 18 from line 21. If zero or less, enter -0- 22	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

23 Enter line 18 or line 21, whichever is less, for each column. Transfer these amounts to Worksheet II, line 1, on page 4 of the instructions.

(a) 1/1/23 to 3/31/23	(b) 1/1/23 to 5/31/23	(c) 1/1/23 to 8/31/23	(d) 1/1/23 to 12/31/23
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**If you use the annualized income installment method for one payment due date, you must use it for all payment due dates.
This schedule automatically selects the smaller of your annualized income installment or your regular installment.**

2023 MICHIGAN Individual Income Tax Return MI-1040

Amended Return
(Include Schedule AMD)

Return is due April 15, 2024. Type or print in blue or black ink.

1. Filer's First Name SAGAR		M.I.	Last Name VIRK		2. Filer's Full Social Security No. (Example: 123-45-6789) 738 — 03 — 2095	
If a Joint Return, Spouse's First Name		M.I.	Last Name		3. Spouse's Full Social Security No. (Example: 123-45-6789) — —	
Home Address (Number, Street, or P.O. Box) 3046 SIGNATURE BLVD, APT. E					4. School District Code (5 digits) 81010	
City or Town ANN ARBOR			State MI	ZIP Code 48103		
5. STATE CAMPAIGN FUND Check if you (and/or your spouse, if filing a joint return) want \$3 of your taxes to go to this fund. This will not increase your tax or reduce your refund.				6. FARMERS, FISHERMEN, OR SEAFARERS <input type="checkbox"/> Check this box if 2/3 of your income is from farming, fishing, or seafaring.		
7. 2023 FILING STATUS. Check one. a. <input checked="" type="checkbox"/> Single b. <input type="checkbox"/> Married filing jointly c. <input type="checkbox"/> Married filing separately* * If you check box "c," complete line 3 and enter spouse's full name below: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>				8. 2023 RESIDENCY STATUS. Check all that apply. a. <input type="checkbox"/> Resident b. <input type="checkbox"/> Nonresident * c. <input checked="" type="checkbox"/> Part-Year Resident * * If you check box "b" or "c," you must complete and include Schedule NR.		

9. **EXEMPTIONS. NOTE:** If someone else can claim you as a dependent, check box 9e, enter 0 on line 9a and enter \$1,500 on line 9e (see instr.).

a. Number of exemptions (see instructions).....	9a.	1	x	\$5,400	9a.	5400	00
b. Number of individuals who qualify for one of the following special exemptions: deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled	9b.		x	\$3,100	9b.		00
c. Number of qualified disabled veterans	9c.		x	\$400	9c.		00
d. Number of Certificates of Stillbirth from MDHHS (see instructions).....	9d.		x	\$5,400	9d.		00
e. Claimed as dependent, see line 9 NOTE above	9e.	<input type="checkbox"/>			9e.		00
f. Add lines 9a, 9b, 9c, 9d and 9e. Enter here and on line 15	9f.				9f.	5400	00
10. Adjusted Gross Income from your U.S. Form 1040 (see instructions).....	10.					131050	00
11. Additions from Schedule 1, line 9. Include Schedule 1	11.						00
12. Total. Add lines 10 and 11.....	12.					131050	00
13. Subtractions from Schedule 1, line 31. Include Schedule 1	13.					46574	00
14. Income subject to tax. Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0"	14.					84476	00
15. Exemption allowance. Enter amount from line 9f or Schedule NR, line 19.....	15.					3481	00
16. Taxable income. Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0"	16.					80995	00
17. Tax. Multiply line 16 by 4.05% (0.0405)	17.					3280	00

Continue on page 2. This form cannot be processed if pages 2 and 3 are not completed and included.

Filer's Full Social Security Number

738 — 03 — 2095

NON-REFUNDABLE CREDITS

	AMOUNT	CREDIT
18. Income Tax Imposed by government units outside Michigan. Include a copy of the return (see instructions).....	18a. 00	18b. 00
19. Michigan Historic Preservation Tax Credit (see instructions).....	19a. 00	19b. 00
20. Income Tax. Subtract the sum of lines 18b and 19b from line 17. If the sum of lines 18b and 19b is greater than line 17, enter "0".....		20. 3280 00
21. Voluntary Contributions from Form 4642, line 6. Include Form 4642		21. 00
22. Penalty for nonqualified withdrawal from Form 5792, <i>Michigan First-Time Home Buyer Savings Program</i> , line 5.....		22. 00
23. USE TAX. Use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1 (see instructions).....		23. 0 00
24. Total Tax Liability. Add lines 20 through 23.....		24. 3280 00

REFUNDABLE CREDITS AND PAYMENTS

	FEDERAL	MICHIGAN
25. Property Tax Credit. Include MI-1040CR or MI-1040CR-2.....		25. 00
26. Farmland Preservation Tax Credit. Include MI-1040CR-5.....		26. 00
27. Earned Income Tax Credit. Multiply line 27a by 30% (0.30) and enter result on line 27b.....	27a. 00	27b. 00
28. Michigan Historic Preservation Tax Credit (refundable). Include Form 3581		28. 00
29. Credit for allocated share of tax paid by an electing flow-through entity (see instructions).....		29. 00
30. Michigan tax withheld from Schedule W, line 6. Include Schedule W (do not submit W-2s)		30. 3568 00
31. Estimated tax, extension payments and 2022 credit forward.....		31. 00
32. 2023 AMENDED RETURNS ONLY. Taxpayers completing an original 2023 return should skip to line 33. Amended returns must include Schedule AMD (see instructions) . 32a. <input type="checkbox"/> If you had a refund and/or credit forward on the original return, check box 32a and enter this amount as a negative number on line 32c. 32b. <input type="checkbox"/> If you paid with the original return, check box 32b and enter the amount paid with the original return, plus any additional tax paid after filing, as a positive number on line 32c. Do not include interest or penalty.		32c. 00
33. Total refundable credits and payments. Add lines 25, 26, 27b, 28, 29, 30, 31 and 32c.....		33. 3568 00

Continue on page 3. This form cannot be processed if pages 2 and 3 are not completed and included.

Filer's Full Social Security Number

738 — 03 — 2095

REFUND OR TAX DUE

34. If line 33 is less than line 24, subtract line 33 from line 24. If applicable, see instructions.

Include interest 00 and penalty 00 **YOU OWE** 34. 00

35. **Overpayment.** If line 33 is greater than line 24, subtract line 24 from line 33 35. 288 00

36. **Credit Forward.** Amount of line 35 to be credited to your 2024 estimated tax for your 2024 tax return ... 36. 00

37. Subtract line 36 from line 35 **REFUND** 37. 288 00

DIRECT DEPOSIT

Deposit your refund directly to your financial institution! See instructions and complete a, b and c.

a. Routing Transit Number	b. Account Number	c. Type of Account
031101334	411021820943	1. <input checked="" type="checkbox"/> Checking 2. <input type="checkbox"/> Savings

Deceased Taxpayer. If Filer and/or Spouse died after December 31, 2022, enter dates below.
ENTER DATE OF DEATH ONLY. Example: 04-15-2023 (MM-DD-YYYY)

Filer — — Spouse — —

Preparer Certification. I declare under penalty of perjury that this return is based on all information of which I have any knowledge.

Preparer's PTIN, FEIN or SSN
P02082703

Taxpayer Certification. I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.

Filer's Signature _____ Date _____

Preparer's Name (print or type)
SYAM PRIYA RAM SAGAR GUPTA TA

Spouse's Signature _____ Date _____

Preparer's Signature
SYAM PRIYA RAM SAGAR GUPTA TA

By checking this box, I authorize Treasury to discuss my return with my preparer.

Preparer's Business Name, Address and Telephone Number
GLOBAL TAXES LLC
245 ROONEY CT
E BRUNSWICK NJ 08816
678-965-9522

Refund, credit, or zero returns. Mail your return to:

Michigan Department of Treasury, Lansing, MI 48956

Pay amount on line 34 (see instructions). Mail your check and return to:

Michigan Department of Treasury, Lansing, MI 48929

2023 MICHIGAN Schedule 1 Additions and Subtractions

Include with Form MI-1040. Type or print in blue or black ink.

Attachment 01

Filer's First Name SAGAR	M.I.	Last Name VIRK	Filer's Full Social Security No. (Example: 123-45-6789) 738 — 03 — 2095
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Additions to Income (all entries must be positive numbers)

1. Gross interest and dividends from obligations issued by states (other than Michigan) or their political subdivisions.....	1.		00
2. Deduction for taxes on or measured by income, including self-employment tax, taken on your federal return, and allocated share of tax paid by an electing flow-through entity (see instructions)	2.		00
3. Gains from Michigan column of MI-1040D and MI-4797	3.		00
4. Losses attributable to other states (see instructions)	4.		00
5. Net loss from federal column of your Michigan MI-1040D or MI-4797	5.		00
6. Oil, gas, and nonferrous metallic mineral expense. Enter amount from line 20 of Form 5889, <i>Michigan Report of Oil, Gas, and Nonferrous Metallic Minerals Extraction - Income and Expenses</i>	6.		00
7. Federal Net Operating Loss deduction included in AGI.....	7.		00
8. Other (see instructions). Describe: _____	8.		00
9. Total additions. Add lines 1 through 8. Enter here and on MI-1040, line 11	9.	0	00

Subtractions from Income (all entries must be positive numbers)

10. Income from U.S. government bonds and other U.S. obligations included in MI-1040, line 10. Include U.S. <i>Schedule B</i> if over \$5,000.....	10.		00
11. Amount included in MI-1040, line 10, from military retirement benefits due to service in the U.S. Armed Forces or Michigan National Guard, or taxable railroad retirement benefits	11.		00
12. Gains from federal column of Michigan MI-1040D and MI-4797	12.		00
13. Income attributable to another state. Explain type and source: <u>SCHEDULE NR</u>	13.	46574	00
14. Taxable Social Security benefits or military pay (not retirement) included on MI-1040, line 10 ..	14.		00
15. Income earned while a resident of a Renaissance Zone (see instructions).	15.		00
16. Michigan state and local income tax refunds received in 2023 and included on MI-1040, line 10 including your allocated share of refund received from an electing flow-through entity	16.		00
17. Michigan Education Savings Program, MI 529 Advisor Plan, and Michigan Achieving a Better Life Experience Program.....	17.		00
18. Michigan Education Trust	18.		00
19. Oil, gas, and nonferrous metallic minerals income. Enter amount from line 7 of Form 5889, <i>Michigan Report of Oil, Gas, and Nonferrous Metallic Minerals Extraction - Income and Expenses</i>	19.		00
20. Resident Tribal Member income exempted under a State/Tribal tax agreement or pursuant to <i>Revenue Administrative Bulletin 1988-47</i>	20.		00
21. First-Time Home Buyer Savings Program. Enter amount from line 3 of Form 5792, <i>Michigan First-Time Home Buyer Savings Program. Include Form 5792</i>	21.		00
22. MRTMA/marihuana expense subtraction.	22.		00
23. Miscellaneous subtractions (see instructions). Describe: _____	23.		00

2023 MICHIGAN Schedule 1 Additions and Subtractions

Filer's First Name SAGAR	M.I.	Last Name VIRK	Filer's Full Social Security No. (Example: 123-45-6789) 738 — 03 — 2095
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Deduction Based on Year of Birth

Complete 24A through 24H if claiming the Michigan Standard Deduction, the retirement benefits deduction or the senior investment income deduction on lines 25, 26, 27, or 28. Check box(es) 24C and/or 24G **only** if you or your spouse received retirement benefits from employment with a governmental agency not covered by the federal Social Security Act (SSA exempt employment). **See instructions before continuing.**

24.	FILER				SPOUSE			
	A. Year of Birth (19xx)	B. Age as of 12-31-2023	C. Check if filer received benefits from SSA exempt employment	D. Check if filer retired as of 01-01-2013 and born after 1952	E. Year of Birth (19xx)	F. Age as of 12-31-2023	G. Check if spouse received benefits from SSA exempt employment	H. Check if spouse retired as of 01-01-2013 and born after 1952
	1996	27	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>

25. Tier 2 Michigan Standard Deduction. Complete this line if the older of you or your spouse (if married) was born during the period January 1, 1946 through December 31, 1952, and reached age 67. Do not complete lines 26, 27 or 28.	25.		00
26. Tier 3 Michigan Standard Deduction. Complete this line if the older of you or your spouse (if married) was born during the period January 1, 1953 through January 1, 1957, and reached age 67 on or before December 31, 2023. Do not complete lines 25, 27 or 28.	26.		00
27. Retirement benefits. Enter amount from line 16, 17, 18 or 19 of Form 4884, <i>Michigan Pension Schedule</i> . Include Form 4884	27.		00
28. Dividend/interest/capital gains deduction for taxpayers 78 years and older . This deduction is limited to \$13,712 on a single return or \$27,424 on a joint return, and must be reduced by any deduction for retirement benefits (see instructions).....	28.		00

Check this box if you are the unremarried surviving spouse claiming a dividend, interest or capital gains deduction for someone born before 1946 who was at least age 65 at the time of death.

29. Subtotal. Add lines 10 through 28	29.	46574	00
30. 2023 Michigan NOL Deduction. Enter amount from line 11 or 12 of Form 5674, <i>Michigan Net Operating Loss Deduction</i> . Include Form 5674	30.		00
31. Total Subtractions. Add lines 29 and 30. Enter here and on MI-1040, line 13.....	31.	46574	00

2023 MICHIGAN Nonresident and Part-Year Resident Schedule

Issued under authority of Public Act 281 of 1967, as amended.

Include with Form MI-1040. Read all instructions before completing this form. Type or print in blue or black ink.

Attachment 02

1. Filer's First Name SAGAR	M.I.	Last Name VIRK	2. Filer's Full Social Security No. (Example: 123-45-6789) 738 — 03 — 2095
If a Joint Return, Spouse's First Name	M.I.	Last Name	3. Spouse's Full Social Security No. (Example: 123-45-6789) — —

4. 2023 RESIDENCY STATUS:

Check all that apply.

a. Nonresident

b. Part-Year Resident of Michigan.

Enter dates of Michigan residency in 2023*

*Dates of Michigan residency in 2023 (Enter dates as MM-DD-YYYY, Example: 04-15-2023)

	FILER	SPOUSE
FROM:	04 — 01 — 2023	— — 2023
TO:	12 — 31 — 2023	— — 2023

Income Allocation

	A. Total Income		B. Michigan Income		C. Other State(s) Income	
5. Wages, salaries, other payments (tips, etc.)	132077	00	84476	00	47601	00
6. Interest and dividends	81	00	0	00	81	00
7. Business and farm income (include U.S. Schedules C and F).....		00		00		00
8. Gains/losses from MI-1040D or U.S. Schedule D, and/or MI-4797 or U.S. Form 4797.....	-1108	00	0	00	-1108	00
9. Income reported on U.S. Schedule E (include U.S. Schedule E and supporting statements)....	0	00	0	00	0	00
10. Pensions, IRA distributions, annuities and Social Security (see Form 4884).....		00		00		00
11. Other (see instructions)		00		00		00
12. Total income. Add lines 5 through 11.....	131050	00	84476	00	46574	00
13. Enter the total adjustments from U.S. 1040 Describe:	0	00		00	0	00
14. Subtract line 13 from line 12. The amount in column A should equal MI-1040, line 10. Enter amount in column C on Schedule 1, line 13 or, if a negative amount, enter as a positive amount on Schedule 1, line 4.	131050	00	84476	00	46574	00

Exemption Allowance (If one spouse is a full-year resident, and the other is not, see instructions.)

15. Enter amount from MI-1040, line 9f.....	15.	5400	00
16. Enter Michigan source income from line 14, column B	16.	84476	00
17. Enter total income from line 14, column A.....	17.	131050	00
18. Divide line 16 by line 17 (if line 16 is greater than line 17, enter 100%).....	18.	64.46	%
19. If both spouses are part-year or nonresidents, multiply line 15 by the percentage on line 18 and enter here and on MI-1040, line 15. If one spouse is a full-year resident, complete Worksheet 6 and enter here and on MI-1040, line 15.....	19.	3481	00

2023 MICHIGAN Withholding Tax Schedule

Issued under authority of Public Act 281 of 1967, as amended.

Type or print in blue or black ink.

Attachment 13

INSTRUCTIONS: If you had Michigan income tax withheld in 2023, you must complete a *Withholding Tax Schedule* (Schedule W) to claim the withholding on your *Individual Income Tax Return* (MI-1040, line 30). Report military pay in Table 1 and military retirement benefits and taxable railroad retirement benefits (both Tier 1 and Tier 2) in Table 2 even if no Michigan tax was withheld. Include your completed Schedule W with Form MI-1040. See complete instructions on page 2 of this form. If you need additional space, include another Schedule W.

1. Filer's First Name SAGAR	M.I.	Last Name VIRK	2. Filer's Full Social Security No. (Example: 123-45-6789) 738 — 03 — 2095
If a Joint Return, Spouse's First Name	M.I.	Last Name	3. Spouse's Full Social Security No. (Example: 123-45-6789) — —

TABLE 1: MICHIGAN TAX WITHHELD OR MILITARY PAY REPORTED ON W-2, W-2G or CORRECTED W-2 FORMS

A		B	C	D		E	
Enter "X" for: Filer or Spouse		Employer's identification number (Example: 38-1234567)	Box c — Employer's name	Box 1 — Wages, tips, other compensation		Box 17 — Michigan income tax withheld	
X		85-2501777	ACTALENT, INC.	15493	00	658	00
X		38-0549190	FORD MOTOR COMPA	68983	00	2910	00
					00		00
					00		00
					00		00
Enter Table 1 Subtotal from additional Schedule W forms (if applicable).....							00
4. SUBTOTAL. Enter total of Table 1, column E.						4.	3568 00

TABLE 2: MICHIGAN TAX WITHHELD OR MILITARY RETIREMENT BENEFITS AND RAILROAD RETIREMENT BENEFITS (BOTH TIER 1 AND TIER 2) REPORTED ON 1099 FORMS

A		B	C	D	E		
Enter "X" for: Filer or Spouse		Payer's federal identification number (Example: 38-1234567)	Payer's name	Taxable pension distribution, misc. income, etc. (see inst.)	Michigan income tax withheld		
					00	00	
					00	00	
					00	00	
					00	00	
					00	00	
Enter Table 2 Subtotal from additional Schedule W forms (if applicable).....							00
5. SUBTOTAL. Enter total of Table 2, column E.						5.	00
6. TOTAL. Add lines 4 and 5. Enter here and carry to MI-1040, line 30.....						6.	3568 00