

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: GOKUL KRISHNAMOORTH, 515-95-6706. Row 2: (Empty), (Empty).

Part I Tax Return Information (whole dollars only)

Table with 2 columns: Line number and Amount. Line 1: 182272. Line 2: (Empty). Line 3: 353.

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

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2023, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider, including my name, address, and social security number (SSN) or individual tax identification number (ITIN), and the amounts shown in Part I above agree with the information and amounts shown on the corresponding lines of my electronic income tax return. If applicable, I authorize an electronic funds withdrawal of the amount on line 2 and/or the estimated tax payments as shown on my return and on form FTB 8455, California e-file Payment Record for Individuals, or a comparable form. If applicable, I declare that direct deposit refund amount on line 3 agrees with the direct deposit authorization stated on my return. If I have filed a joint return, this is an irrevocable appointment of the other spouse/registered domestic partner (RDP) as an agent to authorize an electronic funds withdrawal or direct deposit. I authorize my ERO, transmitter, or intermediate service provider to transmit my complete return to the Franchise Tax Board (FTB). If the processing of my return or refund is delayed, I authorize the FTB to disclose to my ERO, intermediate service provider, and/or transmitter the reason(s) for the delay or the date when the refund was sent. If I am filing a balance due return, I understand that if the FTB does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I acknowledge that I have read and consent to the Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- Input checked box: I authorize GLOBAL TAXES LLC to enter my PIN 56706 as my signature on my 2023 e-filed California individual income tax return.
Input unchecked box: I will enter my PIN as my signature on my 2023 e-filed California individual income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature Date

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

- Input unchecked box: I authorize (empty) to enter my PIN (empty) as my signature on my 2023 e-filed California individual income tax return.
Input unchecked box: I will enter my PIN as my signature on my 2023 e-filed California individual income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's/RDP's signature Date

Practitioner PIN Method Returns Only -- continue below

Part III Certification and Authentication -- Practitioner PIN Method Only

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

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

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

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2023 California individual income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and FTB Pub. 1345, 2023 Handbook for Authorized e-file Providers.

ERO's signature Date 04/05/2024

# 2023 California Resident Income Tax Return

# 540

APE

ATTACH FEDERAL RETURN

515-95-6706 KRIS  
GOKUL KRISHNAMOORTHY

23

8 10TH STREET APT 921  
SAN FRANCISCO CA 94103

12-24-1988

Enter your county at time of filing (see instructions)

SAN FRANCISCO

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

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

Street address (number and street) (If foreign address, see instructions.) Apt. no./ste. no.

City State ZIP code

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

**Filing Status**

1  Single

2  Married/RDP filing jointly (even if only one spouse/RDP had income). See instructions.

3  Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here.

4  Head of household (with qualifying person). See instructions.

5  Qualifying surviving spouse/RDP. Enter year spouse/RDP died.

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

► 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 in the box. If you checked the box on line 6, see instructions.  7  X \$144 =  \$  144

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions.  8  X \$144 =  \$

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions.  9  X \$144 =  \$

Your name: KRISHNAMOORTHY Your SSN or ITIN: 515-95-6706

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

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

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

**11 Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32 ..... ● 11 \$  144

<b>12</b>	State wages from your federal Form(s) W-2, box 16 ..... ● 12	<input type="text"/> 180304	<input type="text"/> .00
<b>13</b>	Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11 ..... ● 13	<input type="text"/> 181522	<input type="text"/> .00
<b>14</b>	California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 27, column B. .... ● 14	<input type="text"/> 0	<input type="text"/> .00
<b>15</b>	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions ..... 15	<input type="text"/> 181522	<input type="text"/> .00
<b>16</b>	California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 27, column C. .... ● 16	<input type="text"/> 750	<input type="text"/> .00
<b>17</b>	California adjusted gross income. Combine line 15 and line 16 ..... ● 17	<input type="text"/> 182272	<input type="text"/> .00
<b>18</b>	Enter the larger of { Your California <b>itemized deductions</b> from Schedule CA (540), Part II, line 30; <b>OR</b> Your California <b>standard deduction</b> shown below for your filing status: <ul style="list-style-type: none"> <li>• Single or Married/RDP filing separately. .... \$5,363</li> <li>• Married/RDP filing jointly, Head of household, or Qualifying surviving spouse/RDP. \$10,726</li> </ul> If Married/RDP filing separately or the box on line 6 is checked, <b>STOP</b> . See instructions. . . ● 18	<input type="text"/> 5363	<input type="text"/> .00
<b>19</b>	Subtract line 18 from line 17. This is your <b>taxable income</b> . If less than zero, enter -0- ..... ● 19	<input type="text"/> 176909	<input type="text"/> .00

<b>31</b>	Tax. Check the box if from: <input type="checkbox"/> Tax Table <input checked="" type="checkbox"/> Tax Rate Schedule ● <input type="checkbox"/> FTB 3800 ● <input type="checkbox"/> FTB 3803 ..... ● 31	<input type="text"/> 13105	<input type="text"/> .00
<b>32</b>	Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$237,035, see instructions. .... ● 32	<input type="text"/> 144	<input type="text"/> .00
<b>33</b>	Subtract line 32 from line 31. If less than zero, enter -0- ..... ● 33	<input type="text"/> 12961	<input type="text"/> .00
<b>34</b>	Tax. See instructions. Check the box if from: ● <input type="checkbox"/> Schedule G-1 ● <input type="checkbox"/> FTB 5870A . . ● 34	<input type="text"/>	<input type="text"/> .00
<b>35</b>	Add line 33 and line 34. .... ● 35	<input type="text"/> 12961	<input type="text"/> .00

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

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Your name: KRISHNAMOORTHI Your SSN or ITIN: 515-95-6706

**Special Credits**

45 To claim more than two credits, see instructions. Attach Schedule P (540) . . . . . ● 45  .00

46 Nonrefundable Renter's Credit. See instructions . . . . . ● 46  .00

47 Add line 40 through line 46. These are your total credits . . . . . ● 47  .00

48 Subtract line 47 from line 35. If less than zero, enter -0- . . . . . ● 48  .00

**Other Taxes**

61 Alternative Minimum Tax. Attach Schedule P (540) . . . . . ● 61  .00

62 Mental Health Services Tax. See instructions . . . . . ● 62  .00

63 Other taxes and credit recapture. See instructions . . . . . ● 63  .00

64 Add line 48, line 61, line 62, and line 63. This is your total tax. . . . . ● 64  .00

**Payments**

71 California income tax withheld. See instructions . . . . . ● 71  .00

72 2023 California estimated tax and other payments. See instructions . . . . . ● 72  .00

73 Withholding (Form 592-B and/or Form 593). See instructions . . . . . ● 73  .00

74 Excess SDI (or VPD) withheld. See instructions . . . . . ● 74  .00

75 Earned Income Tax Credit (EITC). See instructions . . . . . ● 75  .00

76 Young Child Tax Credit (YCTC). See instructions . . . . . ● 76  .00

77 Foster Youth Tax Credit (FYTC). See instructions . . . . . ● 77  .00

78 Add line 71 through line 77. These are your total payments.  
See instructions . . . . . ● 78  .00

**Use Tax**

91 **Use Tax.** Do not leave blank. See instructions. . . . . ● 91  .00

If line 91 is zero, check if:  No use tax is owed.  You paid your use tax obligation directly to CDTFA.

**ISR Penalty**

92 If you and your household had full-year health care coverage, check the box.  
See instructions. Medicare Part A or C coverage is qualifying health care coverage. . . . . ●

If you did not check the box, see instructions.

Individual Shared Responsibility (ISR) Penalty. See instructions . . . . . ● 92  .00

**Overpaid Tax/Tax Due**

93 Payments balance. If line 78 is more than line 91, subtract line 91 from line 78 . . . . . ● 93  .00

94 **Use Tax balance.** If line 91 is more than line 78, subtract line 78 from line 91 . . . . . ● 94  .00

95 Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92,  
subtract line 92 from line 93. . . . . ● 95  .00

96 Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93,  
subtract line 93 from line 92. . . . . ● 96  .00

97 Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95. . . . . ● 97  .00

Your name:  Your SSN or ITIN:

<b>Overpaid Tax/Tax Due</b>	<b>98</b> Amount of line 97 you want applied to your <b>2024</b> estimated tax . . . . . ● <b>98</b>	<input type="text" value="0"/>	<input type="text" value=".00"/>
	<b>99</b> Overpaid tax available this year. Subtract line 98 from line 97 . . . . . ● <b>99</b>	<input type="text" value="353"/>	<input type="text" value=".00"/>
	<b>100</b> Tax due. If line 95 is less than line 64, subtract line 95 from line 64 . . . . . ● <b>100</b>	<input type="text"/>	<input type="text" value=".00"/>

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

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Your name: KRISHNAMOORTHI Your SSN or ITIN: 515-95-6706

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

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

115 REFUND OR NO AMOUNT DUE. Subtract the sum of line 110, line 112, and line 113 from line 99. See instructions. Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001. Direct deposit amount: 353.

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

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.

Your name: KRISHNAMOORTHY Your SSN or ITIN: 515-95-6706

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

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

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

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

Your email address. Enter only one email address. [ ]  Preferred phone number: 2038929529

# Sign Here

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

Joint tax return? See instructions.

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)  
SYAM PRIYA RAM SAGAR GUPTA

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

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

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

Print Third Party Designee's Name: [ ] Telephone Number: [ ]

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2023 California Adjustments — Residents

CA (540)

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

Name(s) as shown on tax return: GOKUL KRISHNAMOORTHY
SSN or ITIN: 515956706

Part I Income Adjustment Schedule
Section A - Income from federal Form 1040 or 1040-SR

Table with 4 columns: Description, Federal Amounts, Subtractions, Additions. Rows include 1a Total amount from federal Form(s) W-2, 2 Taxable interest, 3 Ordinary dividends, 4 IRA distributions, 5 Pensions and annuities, 6 Social security benefits, 7 Capital gain or (loss).

Section B - Additional Income from federal Schedule 1 (Form 1040)

Table with 4 columns: Description, Federal Amounts, Subtractions, Additions. Rows include 1 Taxable refunds, credits, or offsets of state and local income taxes, 2a Alimony received, 3 Business income or (loss), 4 Other gains or (losses), 5 Rental real estate, royalties, partnerships, S corporations, trusts, etc., 6 Farm income or (loss), 7 Unemployment compensation.



Section B – Additional Income Continued	<b>A</b> Federal Amounts (taxable amounts from your federal tax return)	<b>B</b> Subtractions See instructions	<b>C</b> Additions See instructions
<b>8</b> Other income:			
<b>a</b> Federal net operating loss . . . . . <b>8a</b>	<input type="radio"/> ( )		<input type="radio"/>
<b>b</b> Gambling . . . . . <b>8b</b>	<input type="radio"/>	<input type="radio"/>	
<b>c</b> Cancellation of debt . . . . . <b>8c</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>d</b> Foreign earned income exclusion from federal Form 2555 . . . . . <b>8d</b>	<input type="radio"/> ( )		<input type="radio"/>
<b>e</b> Income from federal Form 8853 . . . . . <b>8e</b>	<input type="radio"/>		<input type="radio"/>
<b>f</b> Income from federal Form 8889 . . . . . <b>8f</b>	<input type="radio"/>	<input type="radio"/>	
<b>g</b> Alaska Permanent Fund dividends . . . . . <b>8g</b>	<input type="radio"/>		
<b>h</b> Jury duty pay . . . . . <b>8h</b>	<input type="radio"/>		
<b>i</b> Prizes and awards . . . . . <b>8i</b>	<input type="radio"/>		
<b>j</b> Activity not engaged in for profit income . . . . . <b>8j</b>	<input type="radio"/>		
<b>k</b> Stock options . . . . . <b>8k</b>	<input type="radio"/>		<input type="radio"/>
<b>l</b> Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . <b>8l</b>	<input type="radio"/>		
<b>m</b> Olympic and Paralympic medals and USOC prize money . . . . . <b>8m</b>	<input type="radio"/>		
<b>n</b> IRC Section 951(a) inclusion . . . . . <b>8n</b>	<input type="radio"/>	<input type="radio"/>	
<b>o</b> IRC Section 951A(a) inclusion . . . . . <b>8o</b>	<input type="radio"/>	<input type="radio"/>	
<b>p</b> IRC Section 461(l) excess business loss adjustment <b>8p</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>q</b> Taxable distributions from an ABLE account . . <b>8q</b>	<input type="radio"/>		
<b>r</b> Scholarship and fellowship grants not reported on federal Form(s) W-2 . . . . . <b>8r</b>	<input type="radio"/>		
<b>s</b> Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d . <b>8s</b>	<input type="radio"/> ( )		
<b>t</b> Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan . . . . . <b>8t</b>	<input type="radio"/>		
<b>u</b> Wages earned while incarcerated . . . . . <b>8u</b>	<input type="radio"/>		
<b>z</b> Other income. List type and amount.  <input type="radio"/> _____ <b>8z</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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Section B – Additional Income Continued	<b>A</b> Federal Amounts (taxable amounts from your federal tax return)	<b>B</b> Subtractions See instructions	<b>C</b> Additions See instructions
<b>9 a</b> Total other income. Add lines 8a through 8z. <b>9a</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>b1</b> Disaster loss deduction from form FTB 3805V. <b>9b1</b>		<input type="radio"/>	
<b>b2</b> NOL deduction from form FTB 3805V . . . . . <b>9b2</b>		<input type="radio"/>	
<b>b3</b> NOL deduction from form FTB 3805Z, 3807, or 3809 . . . . . <b>9b3</b>		<input type="radio"/>	
<b>10 Total.</b> Combine Section A, line 1z through line 7, and Section B, line 1 through line 7, and line 9a in column A and column C. Add Section A, line 1z through line 7, and Section B, line 1 through line 7, line 9a, and line 9b1 through line 9b3 in column B (as applicable). See instructions. . . . . <b>10</b>	<input type="radio"/> 181522	<input type="radio"/> 0	<input type="radio"/> 750

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

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

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<b>Section C – Adjustments to Income</b> Continued		<b>A Federal Amounts</b> (taxable amounts from your federal tax return)	<b>B Subtractions</b> See instructions	<b>C Additions</b> See instructions
<b>24</b>	Other adjustments:			
<b>a</b>	Jury duty pay . . . . . <b>24a</b>	<input type="radio"/>		
<b>b</b>	Deductible expenses related to income reported on line 8I from the rental of personal property engaged in for profit. . . . . <b>24b</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m . . . . . <b>24c</b>	<input type="radio"/>	<input type="radio"/>	
<b>d</b>	Reforestation amortization and expenses. . . . . <b>24d</b>	<input type="radio"/>	<input type="radio"/>	
<b>e</b>	Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 . . . . <b>24e</b>	<input type="radio"/>		
<b>f</b>	Contributions to IRC Section 501(c)(18)(D) pension plans . . . . . <b>24f</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>g</b>	Contributions by certain chaplains to IRC Section 403(b) plans . . . . . <b>24g</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims . . . . . <b>24h</b>	<input type="radio"/>		
<b>i</b>	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations. . . . . <b>24i</b>	<input type="radio"/>	<input type="radio"/>	
<b>j</b>	Housing deduction from federal Form 2555 . . . . . <b>24j</b>	<input type="radio"/>	<input type="radio"/>	
<b>k</b>	Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) . . . . . <b>24k</b>	<input type="radio"/>		
<b>z</b>	Other adjustments. List type and amount.  <input type="radio"/> _____ <b>24z</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>25</b>	Total other adjustments. Add line 24a through line 24z . . . . . <b>25</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>26</b>	Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions . . . . . <b>26</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>27</b>	<b>Total.</b> Subtract line 26 from line 10 in columns A, B, and C. See instructions . . . . . <b>27</b>	<input type="radio"/> 181522	<input type="radio"/> 0	<input type="radio"/> 750

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**Part II Adjustments to Federal Itemized Deductions**

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

	<b>A Federal Amounts</b> (from federal Schedule A (Form 1040))	<b>B Subtractions</b> See instructions	<b>C Additions</b> See instructions
<b>Medical and Dental Expenses</b> See instructions.			
<b>1</b> Medical and dental expenses . . . . <input checked="" type="radio"/> _____ <b>1</b>			
<b>2</b> Enter amount from federal Form 1040 or 1040-SR, line 11.. <input checked="" type="radio"/> 181522 <b>2</b>			
<b>3</b> Multiply line 2 by 7.5% (0.075) . . . . <input checked="" type="radio"/> 13614 <b>3</b>			
<b>4</b> Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 . . . . . <b>4</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>Taxes You Paid</b>			
<b>5 a</b> State and local income tax or general sales taxes. <b>.5a</b> <input checked="" type="radio"/> 13329 <input checked="" type="radio"/> 13329	13329	13329	
<b>b</b> State and local real estate taxes . . . . . <b>.5b</b> <input checked="" type="radio"/>			
<b>c</b> State and local personal property taxes . . . . . <b>.5c</b> <input checked="" type="radio"/>			
<b>d</b> Add line 5a through line 5c. . . . . <b>.5d</b> <input checked="" type="radio"/> 13329	13329		
<b>e</b> Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B. Enter the difference from line 5d and line 5e, column A in line 5e, column C . . . . . <b>.5e</b> <input checked="" type="radio"/> 10000 <input checked="" type="radio"/> 13329 <input checked="" type="radio"/> 3329	10000	13329	3329
<b>6</b> Other taxes. List type <input checked="" type="radio"/> _____ <b>6</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>7</b> Add line 5e and line 6. . . . . <b>7</b> <input checked="" type="radio"/> 10000 <input checked="" type="radio"/> 13329 <input checked="" type="radio"/> 3329	10000	13329	3329
<b>Interest You Paid</b>			
<b>8 a</b> Home mortgage interest and points reported to you on federal Form 1098 . . . . . <b>.8a</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>b</b> Home mortgage interest not reported to you on federal Form 1098 . . . . . <b>.8b</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>c</b> Points not reported to you on federal Form 1098. <b>.8c</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>d</b> Reserved for future use . . . . . <b>.8d</b>			
<b>e</b> Add line 8a through line 8c. . . . . <b>.8e</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>9</b> Investment interest. . . . . <b>9</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>10</b> Add line 8e and line 9. . . . . <b>10</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>

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Part II Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
<b>Gifts to Charity</b>			
11 Gifts by cash or check. . . . . 11	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
12 Other than by cash or check. . . . . 12	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
13 Carryover from prior year. . . . . 13	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
14 Add line 11 through line 13 . . . . . 14	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>Casualty and Theft Losses</b>			
15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions . . 15	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>Other Itemized Deductions</b>			
16 Other—from list in federal instructions. . . . . 16	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C. . . . . 17	<input checked="" type="radio"/> 10000	<input checked="" type="radio"/> 13329	<input checked="" type="radio"/> 3329

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

**Job Expenses and Certain Miscellaneous Deductions**

19 Unreimbursed employee expenses: job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions . . . . . <input checked="" type="radio"/> 19	_____
20 Tax preparation fees . . . . . <input checked="" type="radio"/> 20	_____
21 Other expenses: investment, safe deposit box, etc. List type. . . . . <input checked="" type="radio"/> 21	0
22 Add line 19 through line 21 . . . . . <input checked="" type="radio"/> 22	0
23 Enter amount from federal Form 1040 or 1040-SR, line 11 . . . . . <input checked="" type="radio"/> 181522	_____
24 Multiply line 23 by 2% (0.02). If less than zero, enter 0. . . . . <input checked="" type="radio"/> 24	3630
25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0. . . . . <input checked="" type="radio"/> 25	0
26 Total Itemized Deductions. Add line 18 and line 25 . . . . . <input checked="" type="radio"/> 26	0
27 Other adjustments. See instructions. Specify. <input checked="" type="radio"/> 27	_____
28 Combine line 26 and line 27. . . . . <input checked="" type="radio"/> 28	0

29 Is your federal AGI (Form 540, 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 (540), line 29 . . . . .  29 0

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

Single or married/RDP filing separately. See instructions . . . . .	\$5,363
Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP . . . . .	\$10,726

Transfer the amount on line 30 to Form 540, line 18. . . . .  30 5363

# 2023 Passive Activity Loss Limitations

# 3801

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

Name(s) as shown on tax return GOKUL KRISHNAMOORTHY	SSN, ITIN, FEIN, or CA corporation no. 515956706
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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	( -15288 )	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			-15288	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			-15288	00

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

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

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

## Part III Total Losses Allowed

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

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Name as Shown on Return GOKUL KRISHNAMOORTHY	Social Security No. 515-95-6706
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**Line 1a – Wages, Salaries, Tips, Etc.**

	(B) Subtractions	(C) Additions
1 Excess reimbursements from Form 2106 included in wage income . . . . .		
2 Active duty military pay . . . . .		
3 HSA employer contributions . . . . .		750
4 Paid Family Leave Insurance (PFL) benefits . . . . . I confirm that the PFL amount above is accurate <input type="checkbox"/>		
5 Excess moving reimbursements . . . . .		
 Total adjustments to wages, salaries, tips, etc. Enter here and on Schedule CA (540/540NR), line 1a . . . . .		750

**Line 1h – Wages, Salaries, Tips, Etc.**

	(B) Subtractions	(C) Additions
1 Sick pay received under the Federal Insurance Contributions Act and Railroad Retirement Act . . . . .		
2 Income exempted by U.S. tax treaties (unless specifically exempt for state purposes also) . . . . .		
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. This is the amount entered on W-2s a as smallest of amount spent or fair rental value. . . . . b Enter the amount spent on qual. housing expenses _____		
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**

	(B) Subtractions	(C) Additions
<b>IRA's</b>		
1 Other (itemize): a _____ b _____ c _____ d _____		
 Total adjustments to IRA distributions. Enter here and on Schedule CA (540/540NR), line 4 . . . . .		
<b>Pensions and Annuities</b>		
1 Form 1099-R, Railroad Retirement Benefits . . . . . Check here to confirm the Tier 2 RRB above is correct <input type="checkbox"/>		
2 Other (itemize): a _____ b _____ c _____ d _____		
 Total adjustments to pensions and annuities. Enter here and on Schedule CA (540/540NR), line 5. . . . .		

**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)
NO 76, SECRETARIAT COLONY	SCH E	N/A	-15288	0	-15288

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

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

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

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