## E1040 Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return



For the year Jan	. 1–Dec	c. 31, 2023, or other tax year beginning		, 2023, end	ling			, 20	;	See se	parate ins	structions.
Your first name	and mi	iddle initial	Last na	ame					١,	Your so	cial secur	rity number
CHATHURA	4		VISV	NANATH						685	61 4	4227
If joint return, s	oouse's	s first name and middle initial	Last na	ame					:			ecurity number
Home address	(numbe	er and street). If you have a P.O. box, see	instructi	ions.			А	pt. no.	- 1	Preside	ntial Elect	tion Campaign
415 CAS	VEI	RDE WAY					1	4			here if you	
City, town, or p	ost offi	ce. If you have a foreign address, also co	mplete s	spaces below.	Sta	te	ZIP cc	de				intly, want \$3 I. Checking a
MONTEREY	7				CA	4	939	40		0	ow will no	
Foreign country	name			Foreign province/state/o	count	ty	Foreig	n postal c	ode	your tax	k or refund	Jt
											You	Spouse
Filing Status	$\mathbf{X}$	Single				☐ Head of he	ouseho	old (HOI	<del>-</del> I)			
Check only		Married filing jointly (even if only or	ne had	income)								
one box.		Married filing separately (MFS)				☐ Qualifying	surviv	ing spoi	use (C	QSS)		
	If y	ou checked the MFS box, enter the	name	of your spouse. If you	ı che	ecked the HOH	or QS	SS box,	enter	the chi	ld's name	e if the
	qu	alifying person is a child but not you	ır depei	ndent:								
Digital	At ar	ny time during 2023, did you: (a) rece	eive (as	a reward, award, or	pavn	ment for prope	rtv or s	services	): or (l	o) sell.		
Assets		ange, or otherwise dispose of a digi					-				☐ Yes	⊠ No
Standard	Som	eone can claim:	penden	t Your spouse	e as	a dependent						
Deduction		Spouse itemizes on a separate returi	n or yoı	u were a dual-status	alien							
A ao /Plindnoo	. Va	Were been before lengen, 2. 10	050 [	Are blind <b>Sne</b>		. \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	n hofo	ro lonu	on, 0	1050		olind
		Were born before January 2, 19	909 [		ouse		(4)					
Dependents		instructions): irst name Last name		(2) Social security number	'	(3) Relationsh to you	ip (4)	Child t			· .	e instructions): other dependents
If more	(1)	rist name Last name		Hamber		to you		Office		uit .	Orcan lor o	
than four dependents,												+
see instructions	s —											$\vdash$
and check here												<del>                                     </del>
-	1a	Total amount from Form(s) W-2, bo	ov 1 (ec	e instructions)						1a		19,310.
Income	b	Household employee wages not re	`	,						1b		17,310.
Attach Form(s)	C	Tip income not reported on line 1a	•	` '						10		
W-2 here. Also attach Forms	d	Medicaid waiver payments not rep	•	,						1d		
W-2G and	e	Taxable dependent care benefits for			iotiu	iotiono,				1e		
1099-R if tax was withheld.	f	Employer-provided adoption bene		*						1f		
If you did not	g g	Wages from Form 8919, line 6.								1g		
get a Form	h	Other earned income (see instructi								1h		0.
W-2, see instructions.	i	Nontaxable combat pay election (s	,			1i	ì					
	z	Add lines to through th								1z		19,310.
Attach Sch. B			2a	· · · · · · · · · · · · · · · · · · ·	b T	axable interest	t .			2b		
if required.	3a	· —	3a			ordinary divider				3b		
	4a		4a			axable amount				4b	,	
Standard Deduction for—	5a		5a		b Ta	axable amount	t			5b	,	
Single or	6a	Social security benefits	6a			axable amount				6b	,	
Married filing separately,	С	If you elect to use the lump-sum el	lection	method, check here	(see	instructions)			. $\square$			
\$13,850	7	Capital gain or (loss). Attach Scheo	dule D i	if required. If not requ	ıired,	, check here			. $\square$	7		
Married filing jointly or	8	Additional income from Schedule 1								8		
Qualifying surviving spouse,	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7,	and 8.	This is your total inc	come	e				9		19,310.
\$27,700	10	Adjustments to income from Scheo	dule 1,	line 26						10		<u> </u>
<ul> <li>Head of household,</li> </ul>	11	Subtract line 10 from line 9. This is	your <b>a</b>	djusted gross incon	ne					11		19,310.
\$20,800 If you checked	12	Standard deduction or itemized	deduct	tions (from Schedule	A)					12		13,850.
any box under	13	Qualified business income deducti	on fron	n Form 8995 or Form	899	5-A				13		
Standard Deduction,	14	Add lines 12 and 13								14	,	13,850.
see instructions.	15	Subtract line 14 from line 11. If zero	o or les	ss, enter -0 This is y	our <b>t</b>	taxable incom	ie .			15	; <u> </u>	5,460.

Form 1040 (2023	3)									Page <b>2</b>
Tax and	16	Tax (see instructions). Check	if any from Form	n(s): <b>1</b> 881	4 <b>2</b> 🗌 4972	3 🗌	-		16	548.
Credits	17	Amount from Schedule 2, lin	ne 3				<del></del>		17	
	18	Add lines 16 and 17							18	548.
	19	Child tax credit or credit for	other dependen	ts from Sched	ule 8812				19	
	20	Amount from Schedule 3, lin	ie 8						20	
	21	Add lines 19 and 20							21	
	22	Subtract line 21 from line 18	. If zero or less,	enter -0					22	548.
	23	Other taxes, including self-e	mployment tax,	from Schedule	e 2, line 21 .				23	0.
	24	Add lines 22 and 23. This is	your <b>total tax</b>						24	548.
Payments	25	Federal income tax withheld								
	а	Form(s) W-2				25a	2,	321.		
	b	Form(s) 1099				25b				
	С	Other forms (see instruction	s)			25c				
	d	Add lines 25a through 25c							25d	2,321.
If you have a	26	2023 estimated tax paymen	ts and amount a	pplied from 20	)22 return				26	· · · · · · · · · · · · · · · · · · ·
qualifying child,	27	Earned income credit (EIC)				27				
attach Sch. EIC.	28	Additional child tax credit from			_	28				
	29	American opportunity credit	from Form 8863	3, line 8		29				
	30	Reserved for future use .				30				
	31	Amount from Schedule 3, lin				31				
	32	Add lines 27, 28, 29, and 31					dits		32	
	33	Add lines 25d, 26, and 32. T							33	2,321.
Refund	34	If line 33 is more than line 24							34	1,773.
	35a	Amount of line 34 you want	-					. 🗆 1	35a	1,773.
Direct deposit?	b	Routing number 2 7 4				Checking	□Sa	vings		·
See instructions.	d	Account number 4 0 0						J -		
	36	Amount of line 34 you want				36				
Amount	37	Subtract line 33 from line 24								
You Owe	0.	For details on how to pay, g		•					37	
	38	Estimated tax penalty (see in	_	-		38				
Third Party	Do	you want to allow another				See				
Designee		structions	•				es. Com	plete b	elow.	<b>⊠</b> No
Ü		signee's		Phone				al identifi	cation	
	naı			no.			number	` '		
Sign		der penalties of perjury, I declare to ief, they are true, correct, and com								
Here		•	picto. Decidiation			asca on an inic	mation			, ,
	Yo	ur signature		Date	Your occupation			1		nt you an Identity IN, enter it here
Joint return?					AIR QUALI	TY ENGIN	IEER	(see in		, 66.
See instructions.	Sp	ouse's signature. If a joint return, I	ooth must sign.	Date	Spouse's occupat			If the	IRS ser	nt your spouse an
Keep a copy for	·	, ,	J					Identi	ty Prote	ection PIN, enter it here
your records.								(see ir	nst.)	
		one no. (765) 714-867		Email address	CHATHURAFIN					
Paid	Pre	eparer's name	Preparer's signat	ture		Date		PTIN		Check if:
Preparer	SYAM	PRIYA RAM SAGAR GUPTA TALLAM	SYAM PRIYA	RAM SAGAR	GUPTA TALLAM	03/09/2	024 P	02082	703	Self-employed
Use Only	Fire	m's name GLOBAL TA	XES LLC					Phone	e no. (	678) 965-9522
	Fin	m's address 245 ROONE	Y CT E BRU	NSWICK N	J 08816			Firm's	EIN	84-3171965
Go to www.irs.go	ov/Forn	n1040 for instructions and the late	st information.		BAA	REV 03/04/24	PRO			Form <b>1040</b> (2023)

TAXABLE YEAR

2023 California e-file Signature Authorization for Individuals 8879

2023	California e-file Signature Au	thorization for Indi	ividuals	8879
Your name	-		Your SSN o	or ITIN
CHATHURA	VISWANATH		685-61	-4227
Spouse's/RDP's na	ame		Spouse's/R	DP's SSN or ITIN
Part I Tax Re	eturn Information (whole dollars only)			
,	usted gross income (AGI). See instructions			
	owe. See instructions			
3 Refund or no	amount due. See instructions			890
Part II Taxpa	nyer Declaration and Signature Authorization (Be sure you obtain	n and keep a copy of your return.)		
identification nun income tax returr and on form FTB agrees with the d domestic partner provider to transi to my ERO, inter return, I understa penalties. I ackno	originator (ERO), transmitter, or intermediate service provider, in mber (ITIN), and the amounts shown in Part I above agree with the n. If applicable, I authorize an electronic funds withdrawal of the a 8455, California e-file Payment Record for Individuals, or a complirect deposit authorization stated on my return. If I have filed a jor (RDP) as an agent to authorize an electronic funds withdrawal or mit my complete return to the Franchise Tax Board (FTB). If the prediate service provider, and/or transmitter the reason(s) for the final time of the first does not receive full and timely payment of my bywledge that I have read and consent to the Electronic Funds With all identification number (PIN) as my signature for my electronic	e information and amounts shown on amount on line 2 and/or the estimated parable form. If applicable, I declare the int return, this is an irrevocable appoir direct deposit. I authorize my ERO, to rocessing of my return or refund is dethe delay or the date when the refund that is at liability, I remain liable for the tax and and consent included on the copy	the correspond tax payments as nat direct deposi ntment of the of ransmitter, or in lelayed, I autho d was sent. If I a liability and all a of my electronic	ing lines of my electronics shown on my return t refund amount on line 3 ther spouse/registered termediate service rize the FTB to disclose am filing a balance due applicable interest and c income tax return. I have
•	check one box only	moonic tax return and, ii applicable, i	ny Electronic i di	nus Withurawar Gonsont.
X Lauthorize	GLOBAL TAXES LLC	to	enter my PIN	8 4 2 2 7
rauthonzo _	ERO firm name	10	Officer fifty I five	Do not enter all zeros
as my signa	ature on my 2023 e-filed California individual income tax return.			
	my PIN as my signature on my 2023 e-filed California individual ir ed using the Practitioner PIN method. The ERO must complete Pa	-	if you are enteri	ing your own PIN and you
Your signature	<b>)</b>	Date		
Spouse's/RDP's	PIN: check one box only			
☐ Lauthorize		to	enter my PIN	
L Tauthonze	ERO firm name	to	Officer fifty I five	Do not enter all zeros
as my signa	ature on my 2023 e-filed California individual income tax return.			
	my PIN as my signature on my 2023 e-filed California individ turn is filed using the Practitioner PIN method. The ERO must co		ox <b>only</b> if you a	re entering your own PI
Spouse's/RDP's	signature •	Date ▶		
	Practitioner PIN Method Retu	ırns Only continue below		
Part III Certi	ification and Authentication — Practitioner PIN Method Only			
	Filer Identification Number (EFIN)/PIN. git EFIN followed by your five-digit self-selected PIN.	2 2 2 4 9  Do not enter		2 7 1
	above numeric entry is my PIN, which is my signature for the 20 in submitting this return in accordance with the requirements of t	23 California individual income tax re	eturn for the tax	
FRO's signature	<b>&gt;</b>	Date	9/2024	

TAXABLE YEAR

2023

CALIFORNIA FORM

## California Nonresident or Part-Year Resident Income Tax Return

**540NR** 

APE

ATTACH FEDERAL RETURN

685-61-4227 VISW

CHATHURA

VISWANATH

23

415 CASA VERDE WAY

MONTEREY

CA 93940

APT 14

10-09-1995

Filing Status	1 2 3	Single Marri only See i	ornia filing status is different fro le ried/RDP filing jointly (even if one spouse/RDP had income). instructions. ried/RDP filing separately. Enter s	5	Head of household (with qualifying surviving spous See instructions.	ualifying pers e/RDP. Enter	on). See instructions		
	6	If someone	can claim you (or your spouse/F	RDP) as a d	lependent, check the box he	re. See instr	• 6		
•	For	line 7, line 8,	, line 9, and line 10: Multiply the ı	number you	u enter in the box by the pre-	printed dollar	amount for that line.	Whole dollar	rs only
	7		you checked box 1, 3, or 4 above 2 or 5, enter 2. If you checked		-	7 1 v e	144 = 💿 \$		144
	8		ı (or your spouse/RDP) are visua		ed, enter 1;				
	9		isually impaired, enter 2. See ins ou (or your spouse/RDP) are 65		_	8 X \$	144 = • \$		
40	9	if both are 6	5 or older, enter 2. See instruction	ons		9 X \$	144 = • \$		
ions	10	Dependents	:: Do not include yourself or you Dependent 1	ır spouse/F	RDP. Dependent 2		Dependent 3		
Exemptions		First Name	•		•				
Ä		Last Name	•		•				
		SSN. See instructions.	•		•				
		Dependent's relationship to you	•		•				
	Total	dependent ex	xemptions		• 10	X \$446	6 = • \$		
		DEV 02/02/24	PPO						

You	r nar	ne: VISWANATH Your SSN or ITIN: 685-61-4227		
	11	Exemption amount: Add line 7 through line 10	• 11 \$	144
	12	Total California wages from your federal Form(s) W-2, box 16	. 00	
come	13 14	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	<ul><li>13</li><li>14</li></ul>	19310 .00
Total Taxable Income	15 16	Subtract line 14 from line 13. If less than zero, enter the result in parentheses.  See instructions	15	19310 .00
Tota	17 18 19	Adjusted gross income from all sources. Combine line 15 and line 16	<ul><li>17</li><li>18</li></ul>	19310 .00 5363 .00
		enter -0	<ul><li>19</li></ul>	13947 .00
	31	Tax. Check the box if from:		174
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	• 31 L	174 .00
ø	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	• 35	13947 .00
Incom	36	CA Tax Rate. Divide line 31 by line 19		174
able	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	<ul><li>37</li></ul>	174 .00
CA Taxable Income	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000		
	39	CA Prorated Exemption Credits. Multiply line 11 by line 38.  If the amount on line 13 is more than \$237,035, see instructions	<ul><li>39</li></ul>	144 .00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	• 40	30 .00
	41	Tax. See instructions. Check the box if from:  Schedule G-1 FTB 5870A	• 41	.00
	42	Add line 40 and line 41	• 42	30 .00
lits	50 51	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.  Attach form FTB 3506	• 50 .00	. 00
Special Credits	52 53	Credit for dependent parent. See instructions • 52 Credit for senior head of household. See instructions • 53	<b>.</b> 00	
Ŗ	54	Credit percentage. Enter the amount from line 38 here.  If more than 1, enter 1.0000. See instructions		
	55	Credit amount. See instructions	• 55	_ 00

**Side 2** Form 540NR 2023

You	r nan	me: VISWANATH Your SSN or ITIN: 685-61-4227	
	58	Enter credit name code ● and amount ● 58	_00
	59	Enter credit name code and amount 59	.00
Special Credits	60	To claim more than two credits, see instructions. Attach Schedule P (540NR)	.00
ial C	61	Nonrefundable Renter's Credit. See instructions	. 00
Spec	62	Add line 50 and line 55 through line 61. These are your total credits	.00
	63	Subtract line 62 from line 42. If less than zero, enter -0	30 .00
S	71	Alternative Minimum Tax. Attach Schedule P (540NR)	.00
Other Taxes	72	Mental Health Services Tax. See instructions	.00
Othe	73	Other taxes and credit recapture. See instructions	.00
	74	Add line 63, line 71, line 72, and line 73. This is your total tax	30 .00
	0.4	Outlife main in a constitution of the land of the constitution of	920 .00
	81	California income tax withheld. See instructions	
	82	2023 California estimated tax and other payments. See instructions	-00
s	83	Withholding (Form 592-B and/or Form 593). See instructions	.00
Payments	84	Excess SDI (or VPDI) withheld. See instructions	
Pa	85	Earned Income Tax Credit (EITC). See instructions	.00
	86	Young Child Tax Credit (YCTC). See instructions	.00
	87	Foster Youth Tax Credit (FYTC). See instructions	.00
	88	Add line 81 through line 87. These are your total payments. See instructions	920 .00
SR 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	
ISB		Individual Shared Responsibility (ISR) Penalty. See instructions • 91	00
Overpaid Tax/Tax Due	92 93	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88	920 .00
aid Ta	101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92 • 101	890 .00
verp	102	Amount of line 101 you want applied to your <b>2024</b> estimated tax	_00
O	103	Overpaid tax available this year. Subtract line 102 from line 101 • 103	890 .00
		REV 02/02/24 PRO	

Your name:	VISWANATH	Your SSN or ITIN:	685-61-4227
Tour name.		i ioui ooiv oi iiiiv.	

Code	Amount
California Seniors Special Fund. See instructions • 400	_00
Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund	.00
Rare and Endangered Species Preservation Voluntary Tax Contribution Program	.00
California Breast Cancer Research Voluntary Tax Contribution Fund • 405	
California Firefighters' Memorial Voluntary Tax Contribution Fund	.00
Emergency Food for Families Voluntary Tax Contribution Fund	
California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund • 408	
California Sea Otter Voluntary Tax Contribution Fund	
California Cancer Research Voluntary Tax Contribution Fund	
School Supplies for Homeless Children Voluntary Tax Contribution Fund	
State Parks Protection Fund/Parks Pass Purchase	
Protect Our Coast and Oceans Voluntary Tax Contribution Fund	
Keep Arts in Schools Voluntary Tax Contribution Fund	. 00
California Senior Citizen Advocacy Voluntary Tax Contribution Fund	.00
Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund • 439	.00
Rape Kit Backlog Voluntary Tax Contribution Fund • 440	.00
Suicide Prevention Voluntary Tax Contribution Fund	
Mental Health Crisis Prevention Voluntary Tax Contribution Fund • 445	
<b>120</b> Add amounts in code 400 through code 445. This is your total contribution	_ 00

REV 02/02/24 PRO

You	r nan	ne: VISWANATH Your SSN or ITIN: 685-61-4227
Amount You Owe	121	AMOUNT YOU OWE. Add line 93, line 104, and line 120. See instructions. Do not send cash.  Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001 • 121  Pay Online – Go to ftb.ca.gov/pay for more information.
Interest and Penalties	123	Interest, late return penalties, and late payment penalties.  Underpayment of estimated tax.  Check the box:   FTB 5805 attached   FTB 5805F attached   122  -00
		Total amount due. See instructions. Enclose, but <b>do not</b> staple, any payment
	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
eposit		Fill in the information to authorize direct deposit of your refund into one or two accounts. <b>Do not</b> attach a voided check or a deposit slip. See instructions. <b>Have you verified the routing and account numbers?</b> Use whole dollars only.  All or the following amount of my refund (line 125) is authorized for direct deposit into the account shown below:
Refund and Direct Deposit		<ul> <li>Routing number</li> <li>274976067</li> <li>Savings</li> <li>Type</li> <li>Account number</li> <li>40007466809909</li> <li>Savings</li> <li>126 Direct deposit amount</li> <li>890</li> <li>00</li> </ul>
efune		The remaining amount of my refund (line 125) is authorized for direct deposit into the account shown below:
Œ		Routing number Checking Account number  Savings  Account number  Savings
Voter Info.		For voter registration information, check the box and go to sos.ca.gov/elections. See instructions
Health Care Coverage Info.		Do you want information on no-cost or low-cost health care coverage? By checking the "Yes" box, you authorize the FTB to share limited information from your tax return with Covered California. See instructions

REV 02/02/24 PRO

Sign your tax return on Side 6

Your name:	VISWANATH	Your SSN or ITIN:	685-61-4227

## **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 jo	oint tax retur	n, both must sign)
	Your email address. Enter only one email address.	Preferre	ed phone number
Sign Here	Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowle	edge)	
	SYAM PRIYA RAM SAGAR GUPTA TALLAM		
It is unlawful to forge a spouse's/	Firm's name (or yours, if self-employed)		● PTIN
RDP's	GLOBAL TAXES LLC		P02082703
signature.	Firm's address		Firm's FEIN
Joint tax return?	245 ROONEY CT E BRUNSWICK NJ 08816		843171965
See instructions.	Do you want to allow another person to discuss this tax return with us? See instructions	Yes	× No
	Print Third Party Designee's Name	Telephone	Number

REV 02/02/24 PRO

TAXABLE YEAR

SCHEDULE

## California Adjustments — Nonresidents or Part-Year Residents

**CA (540NR** 

Important: Attach this schedule behind Form 540NR, Side 6 as a supporting California schedule. Name(s) as shown on tax return SSN or ITIN 685614227 CHATHURA VISWANATH Part I Residency Information. Complete all lines that apply to you and your spouse/RDP for taxable year 2023. **During 2023:** 1 My California (CA) Residency (Check one) a Myself: 

Nonresident 

Part-Year Resident 

Resident **b** Spouse: 

Nonresident 
Part-Year Resident Yourself ΤХ 2 a I was domiciled in (enter two letter code, see instructions) . . . . . . . . . . . . . . . . . **b** I was in the military and stationed in (enter two letter code)...... 0 9/0 1/2 0 2 3 3 I became a CA resident (enter state of prior residence and date (mm/dd/yyyy) of move) ... • TX 4 I became a CA nonresident (enter new state of residence and date (mm/dd/yyyy) of move). I was a CA nonresident the entire year (enter state of residence)...... 1 2 2 Ν **Before 2023:** I was a CA resident for the period of ....... C Part II Income Adjustment Schedule n Section A - Income **Federal Amounts** Subtractions Additions **Total Amounts CA Amounts** See instructions (taxable amounts from See instructions **Using CA Law** (income earned or from federal Form 1040 or 1040-SR As If You Were a vour federal tax return) (difference between (difference between received as a CA CA & federal law) CA & federal law) **CA Resident** resident and income (subtract col. B from earned or received col. A; add col. C from CA sources to the result) as a nonresident) 1 a Total amount from federal Form(s) W-2, 19310 19310 19310 **b** Household employee wages not reported  $\odot$  $\odot$ on federal Form(s) W-2.....**1b** c Tip income not reported on line 1a.....1c  $\odot$ lacksquare $\odot$  $\odot$ **d** Medicaid waiver payments not reported  $\odot$ on federal Form(s) W-2. See instructions . 1d **e** Taxable dependent care benefits from  $\odot$ (ullet)lacksquarefederal Form 2441, line 26 . . . . . . . . . f Employer-provided adoption benefits  $\odot$ from federal Form 8839, line 29 . . . . . . . . . 1f **q** Wages from federal Form 8919, line 6 . . . 1q  $\odot$  $\odot$  $\odot$ **h** Other earned income. See instructions . . . **1h** 0  $\odot$ 0 i Nontaxable combat pay election. z Add line 1a through line 1i . . . . . . . . . . . . 1z lacksquare19310 19310 19310 2 Taxable interest. a  $\odot$  $\odot$ lacksquare3 Ordinary dividends. See instructions. a 💿  $\odot$ lacktriangle $\odot$ 4 IRA distributions. See instructions. a 🖲 . . . . . . . . . . . . . . 4b lacktriangle5 Pensions and annuities. See instructions. a 🔘 \_\_\_\_\_ . . . . 5b 6 Social security benefits. \_\_ . . . . . . . . . . . 6b 🍽 lacksquare7 Capital gain or (loss). See instructions . . . . 7  $\odot$ 

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		Α	В	C	D	E
	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)
	axable refunds, credits, or offsets of state and local income taxes					
	Alimony received. See instructions 2a	<u> </u>		•	•	•
	Business income or (loss). See instructions 3	•	•	•	•	•
	Other gains or (losses)	•	•	•	•	•
<b>5</b> P	Rental real estate, royalties, partnerships,					
	S corporations, trusts, etc	•	<u>•</u>	<b>O</b>	•	•
	farm income or (loss)	<u>•</u>	<b>O</b>	•	•	•
7 L	Inemployment compensation7	•	•			
	Other income:					
	Federal net operating loss8a					
b	,	_	<u>•</u>		<b>•</b>	•
C		•	•	•	•	•
d	Foreign earned income exclusion from federal Form 2555	( )		•		
е	Income from federal Form 88538e	•		•	•	•
f	Income from federal Form 88898f	•	•			
а	Alaska Permanent Fund dividends 8g	•			•	•
h					•	•
i	Prizes and awards				•	•
	Activity not engaged in for profit income 8j				•	•
J		_		•	•	•
I	Stock options				•	•
n	n Olympic and Paralympic medals				•	•
_	and USOC prize money	_				
n	IRC Section 951(a) inclusion 8n		<u> </u>			
o p	1500 11 101111	•	<ul><li>•</li><li>•</li></ul>	•	•	•
q	Taxable distributions from an ABLE					
r	account				•	•
	Form(s) W-2 8r	•				•
S	Nontaxable amount of Medicaid waiver payments included on federal	<b>(</b> )			<b>(</b> )	<b>©</b> (
t					•	•
и					•	•
Z						-
(						
`		•	•	•	•	•
9 a	through line 8z		•	•		

		Α	В	С	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		•		•	•
	<b>b2</b> NOL deduction from form FTB 3805V		•		•	•
	h3 NOL deduction from form FTB 3805Z, FTB 3807, or FTB 3809 9h3					•
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	<ul><li>19310</li></ul>	•	•	<ul><li>19310</li></ul>	<ul><li>19310</li></ul>
Se	ction C — Adjustments to Income from federal Schedule 1 (Form 1040)					
11	Educator expenses	<ul><li>•</li></ul>	•			
	Certain business expenses of reservists, performing artists, and fee-basis	_				
40	<b>9</b> · · · · · · · · · · · · · · · · · · ·	<u>•</u>	<ul><li></li></ul>	<b>O</b>	•	•
	Health savings account deduction	<u>•</u>		•	•	•
15	Deductible part of self-employment tax.					
16	Self-employed SEP, SIMPLE, and	<u>•</u>	•		<b>O</b>	•
17	Self-employed health insurance deduction.	<u> </u>			<b>●</b>	•
•	See instructions	<u> </u>	•		•	•
	Penalty on early withdrawal of savings 18  a Alimony paid. b Enter recipient's:  SSN •	•			•	•
	Last name • 19a	•		•	•	•
20	IRA deduction	•	•	•	•	•
		<u> </u>		•	•	•
	Reserved for future use22					
	Archer MSA deduction	•			•	•
24	Other adjustments:  a Jury duty pay24a	•			•	•
	b Deductible expenses related to income reported on line 8I from the rental of personal property engaged in for profit	•	•	•	•	•
	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m 24c		•			
	d Reforestation amortization and expenses	•	•		•	•
	e Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 24e	•			•	•
	f Contributions to IRC Section 501(c)(18)(D) pension plans 24f	•	•	•	•	•
	g Contributions by certain chaplains to IRC Section 403(b) plans 24g	•	•	•	•	•
	h Attorney fees and court costs for actions involving certain unlawful discrimination claims	_			•	•

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Schedule CA (540NR) 2023 Side 3

		Α	В	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)
	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	•	•			
,	j Housing deduction from federal Form 2555	•	•			
	k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041)	•			•	•
	<b>z</b> Other adjustments. List type and amount.					
	● 24z		•	•	•	
25	Total other adjustments. Add line 24a through line 24z	•	•	•	•	•
26	Add line 11 through line 23 and line 25 in each column, A through E	•	•	•	•	•
27	<b>Total.</b> Subtract line 26 from line 10 in each column, A through E. See instructions <b>27</b>	19310	•	•	19310	19310
Pai	t III Adjustments to Federal Itemized Dedu	ctions		A Federal Amounts	Subtractions See instructions	C Additions See instructions
	k the box if you did NOT itemize for federal but wil			(from federal Schedule A (Form 1040))		See instructions
Med	ical and Dental Expenses See instructions.					
1	Medical and dental expenses		1			
2	Enter amount from federal Form 1040 or 1040					
3	Multiply line 2 by 7.5% (0.075)					
4	Subtract line 3 from line 1. If line 3 is more tha	n line 1, enter 0	4			•
Taxe	es You Paid					
5a	State and local income tax or general sales taxe				• 920	
5b	State and local real estate taxes		5b	•		
5c	State and local personal property taxes		50			
	Add line 5a through line 5c			920		
5e	Enter the smaller of line 5d or \$10,000 (\$5,000	if we arried filing a concre	talu) in aduman A			
			tely) III Columni A.			
	Enter the amount from line 5a, column B in line	5e, column B.		920	920	
c	Enter the difference from line 5d and line 5e, col	5e, column B. lumn A in line 5e, colu	mn C 5e	_		
6 7	Enter the difference from line 5d and line 5e, coll Other taxes. List type	5e, column B. lumn A in line 5e, colu	mn C <b>5e</b>	•	•	•
7	Enter the difference from line 5d and line 5e, col Other taxes. List type  Add line 5e and line 6	5e, column B. lumn A in line 5e, colu	mn C <b>5e</b>	•	•	•
7 Inte	Enter the difference from line 5d and line 5e, col Other taxes. List type   Add line 5e and line 6	5e, column B. lumn A in line 5e, colu	mn C	<ul><li>920</li></ul>	•	•
7 Inte 8a	Enter the difference from line 5d and line 5e, col Other taxes. List type  Add line 5e and line 6  rest You Paid  Home mortgage interest and points reported to	5e, column B. lumn A in line 5e, colu 	mn C	<ul><li>920</li></ul>	•	<ul><li> 0</li><li> 0</li><li> 0</li></ul>
7 Inte	Enter the difference from line 5d and line 5e, col Other taxes. List type  Add line 5e and line 6  rest You Paid  Home mortgage interest and points reported to Home mortgage interest not reported to you or	5e, column B. lumn A in line 5e, column  o you on federal Form n federal Form 1098.	mn C	<ul><li>920</li></ul>	•	
7 Inte 8a 8b	Enter the difference from line 5d and line 5e, col Other taxes. List type  Add line 5e and line 6	5e, column B. lumn A in line 5e, column A in line 5e, column B. b you on federal Form 1098	mn C 5e	<ul><li>920</li></ul>	•	<ul><li> 0</li><li> 0</li><li> 0</li></ul>
7 Inter 8a 8b 8c	Enter the difference from line 5d and line 5e, col Other taxes. List type  Add line 5e and line 6	5e, column B. lumn A in line 5e, column  o you on federal Form n federal Form 1098.	mn C	<ul><li>920</li></ul>	920	
7 Inter 8a 8b 8c 8d	Enter the difference from line 5d and line 5e, col Other taxes. List type  Add line 5e and line 6  rest You Paid  Home mortgage interest and points reported to Home mortgage interest not reported to you or Points not reported to you on federal Form 109 Reserved for future use Add line 8a through line 8c	5e, column B. lumn A in line 5e, column  you on federal Form n federal Form 1098.	mn C	<ul><li>920</li></ul>	<ul><li>920</li></ul>	
7 Inter 8a 8b 8c 8d 8d	Enter the difference from line 5d and line 5e, col Other taxes. List type  Add line 5e and line 6  rest You Paid  Home mortgage interest and points reported to Home mortgage interest not reported to you or Points not reported to you on federal Form 10s Reserved for future use	5e, column B. lumn A in line 5e, column A in line 5e, column B. D you on federal Form 1098	mn C	<ul><li>920</li></ul>	920	
7 Inter 8a 8b 8c 8d 8e 9	Enter the difference from line 5d and line 5e, col Other taxes. List type  Add line 5e and line 6  rest You Paid  Home mortgage interest and points reported to Home mortgage interest not reported to you or Points not reported to you on federal Form 109 Reserved for future use Add line 8a through line 8c	5e, column B. lumn A in line 5e, column A in line 5e, column B. D you on federal Form 1098	mn C	<ul><li>920</li></ul>	<ul><li>920</li></ul>	
7 Inter 8a 8b 8c 8d 8e 9	Enter the difference from line 5d and line 5e, col Other taxes. List type  Add line 5e and line 6  rest You Paid  Home mortgage interest and points reported to Home mortgage interest not reported to you or Points not reported to you on federal Form 109 Reserved for future use	5e, column B. lumn A in line 5e, column  o you on federal Form n federal Form 1098.	mn C	<ul> <li>920</li> <li>920</li> </ul>	<ul><li>920</li></ul>	
7 Inter 8a 8b 8c 8d 8e 9 10 Gifts	Enter the difference from line 5d and line 5e, col Other taxes. List type  Add line 5e and line 6  rest You Paid  Home mortgage interest and points reported to Home mortgage interest not reported to you or Points not reported to you on federal Form 109 Reserved for future use Add line 8a through line 8c Investment interest Add line 8e and line 9  s to Charity	5e, column B. lumn A in line 5e, column  b you on federal Form n federal Form 1098.	mn C	<ul> <li>920</li> <li>920</li> </ul>	<ul><li>920</li></ul>	
7 Inte 8a 8b 8c 8d 8e 9 10 Gifts	Enter the difference from line 5d and line 5e, col Other taxes. List type  Add line 5e and line 6  rest You Paid  Home mortgage interest and points reported to Home mortgage interest not reported to you or Points not reported to you on federal Form 109 Reserved for future use Add line 8a through line 8c Investment interest Add line 8e and line 9  s to Charity  Gifts by cash or check	5e, column B. lumn A in line 5e, column  you on federal Form n federal Form 1098.	mn C	<ul> <li>920</li> <li>920</li> </ul>	<ul><li>920</li></ul>	

	rt III Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions			
Cas	ualty and Theft Losses		I				
15	Casualty or theft loss(es) (other than net qualified disaster losses).  Attach federal Form 4684. See instructions	•	•	•			
Oth	er Itemized Deductions						
16	Other—from list in federal instructions		•	•			
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	920	920	•			
18	<b>Total.</b> Combine line 17 column A less column B plus column C		18	(			
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						
20	Tax preparation fees						
21	Other expenses: investment, safe deposit box, etc. List type   21	0					
22	Add line 19 through line 21	0					
23	Enter amount from federal Form 1040 or 1040-SR, line 11 (a)19310						
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0	386					
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.		25	(			
26	Total Itemized Deductions. Add line 18 and line 25.						
27	Other adjustments. See instructions. Specify.		<u> </u>				
28	Combine line 26 and line 27.		28	(			
29	Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your fili  Single or married/RDP filing separately	37,035					
	Head of household						
	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 (540N	IR), line 29					
30	Enter the larger of the amount on line 29 or your standard deduction shown below:						
	Single or married/RDP filing separately. See instructions						
	Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP	10,726	30	5363			
D-	rt IV California Taxable Income						
	California AGI. Enter your California AGI from Part II, line 27, column E		<u> </u>	1931			
1	Enter your deductions from line 30	(e) 2	5363	1001			
	<b>Deduction Percentage.</b> Divide Part II, line 27, column E by Part II, line 27, column D. Carry th	·					
-	to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0						
4	California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3			5363			
	California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540NR,	line 35. If less than					
	zero, enter -0		5	1394			