



**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](https://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 April 15, 2024

TAXABLE YEAR

CALIFORNIA FORM

# 2024 Estimated Tax for Individuals

# 540-ES

218-85-6839 KOLU 507-67-5388 24 APE 0  
 GIRISH KOLURI  
 SRAVANI DHANEKULA

173 STOCKWELL DR  
 MOUNTAIN VIEW CA 94043

Amount of Payment 1314.

REV 03/05/24 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](https://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

218-85-6839 KOLU 507-67-5388 24 APE 0  
 GIRISH KOLURI  
 SRAVANI DHANEKULA

173 STOCKWELL DR  
 MOUNTAIN VIEW CA 94043

Amount of Payment 1752.

REV 03/05/24 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](https://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

218-85-6839 KOLU 507-67-5388 24 APE 0  
 GIRISH KOLURI  
 SRAVANI DHANEKULA

173 STOCKWELL DR  
 MOUNTAIN VIEW CA 94043

Amount of Payment 1314.

REV 03/05/24 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. Rows include GIRISH KOLURI and SRAVANI DHANEKULA.

Part I Tax Return Information (whole dollars only)

Table with 2 columns: Line number and Amount. Rows include California adjusted gross income (AGI), Amount you owe, and 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

- I authorize GLOBAL TAXES LLC to enter my PIN [5][6][8][3][9] 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 GLOBAL TAXES LLC to enter my PIN [7][5][3][8][8] 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.

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 04/10/2024

# 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](https://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)**

218-85-6839 KOLU 507-67-5388 23  
GIRISH KOLURI  
SRAVANI DHANEKULA

173 STOCKWELL DR  
MOUNTAIN VIEW CA 94043

Amount of Payment 5764.

# 2023 California Resident Income Tax Return

# 540

APE

ATTACH FEDERAL RETURN

218-85-6839 KOLU 507-67-5388  
GIRISH KOLURI  
SRAVANI DHANEKULA

23

173 STOCKWELL DR  
MOUNTAIN VIEW CA 94043

04-05-1986 10-21-1990

Principal Residence

Enter your county at time of filing (see instructions)

SANTA CLARA

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.

Exemptions

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

Whole dollars only

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

Your name:  Your SSN or ITIN:

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

	Dependent 1	Dependent 2	Dependent 3
<b>First Name</b>	<input type="radio"/> AIRA	<input type="radio"/> KRISH	<input type="radio"/>
<b>Last Name</b>	<input type="radio"/> KOLURI	<input type="radio"/> KOLURI	<input type="radio"/>
<b>SSN. See instructions.</b>	<input type="radio"/> 651999048	<input type="radio"/> 811125078	<input type="radio"/>
<b>Dependent's relationship to you</b>	<input type="radio"/> DAUGHTER	<input type="radio"/> SON	<input type="radio"/>

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

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

<b>12</b>	State wages from your federal Form(s) W-2, box 16 ..... ● 12	<input type="text" value="222538"/>	<input type="text" value="00"/>
<b>13</b>	Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11 ..... ● 13	<input type="text" value="233668"/>	<input type="text" value="00"/>
<b>14</b>	California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 27, column B. .... ● 14	<input type="text" value="11720"/>	<input type="text" value="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" value="221948"/>	<input type="text" value="00"/>
<b>16</b>	California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 27, column C. .... ● 16	<input type="text" value=""/>	<input type="text" value="00"/>
<b>17</b>	California adjusted gross income. Combine line 15 and line 16 ..... ● 17	<input type="text" value="221948"/>	<input type="text" value="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: • Single or Married/RDP filing separately. .... \$5,363 • Married/RDP filing jointly, Head of household, or Qualifying surviving spouse/RDP. \$10,726 If Married/RDP filing separately or the box on line 6 is checked, <b>STOP</b> . See instructions. . . ● 18	<input type="text" value="10726"/>	<input type="text" value="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" value="211222"/>	<input type="text" value="00"/>

<b>31</b>	Tax. Check the box if from: <input type="checkbox"/> Tax Table <input checked="" type="checkbox"/> Tax Rate Schedule <input type="radio"/> FTB 3800 <input type="radio"/> FTB 3803 ..... ● 31	<input type="text" value="12949"/>	<input type="text" value="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" value="1180"/>	<input type="text" value="00"/>
<b>33</b>	Subtract line 32 from line 31. If less than zero, enter -0- ..... ● 33	<input type="text" value="11769"/>	<input type="text" value="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" value=""/>	<input type="text" value="00"/>
<b>35</b>	Add line 33 and line 34 ..... ● 35	<input type="text" value="11769"/>	<input type="text" value="00"/>

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

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Your name:  Your SSN or ITIN:

<b>Special Credits</b>	45	To claim more than two credits, see instructions. Attach Schedule P (540) . . . . .	<input type="radio"/>	45	<input type="text"/>	<input type="text" value=".00"/>
	46	Nonrefundable Renter's Credit. See instructions . . . . .	<input type="radio"/>	46	<input type="text"/>	<input type="text" value=".00"/>
	47	Add line 40 through line 46. These are your total credits . . . . .	<input checked="" type="radio"/>	47	<input type="text"/>	<input type="text" value=".00"/>
	48	Subtract line 47 from line 35. If less than zero, enter -0- . . . . .	<input checked="" type="radio"/>	48	<input type="text" value="11769"/>	<input type="text" value=".00"/>

<b>Other Taxes</b>	61	Alternative Minimum Tax. Attach Schedule P (540) . . . . .	<input type="radio"/>	61	<input type="text"/>	<input type="text" value=".00"/>
	62	Mental Health Services Tax. See instructions . . . . .	<input type="radio"/>	62	<input type="text"/>	<input type="text" value=".00"/>
	63	Other taxes and credit recapture. See instructions . . . . .	<input type="radio"/>	63	<input type="text"/>	<input type="text" value=".00"/>
	64	Add line 48, line 61, line 62, and line 63. This is your total tax. . . . .	<input type="radio"/>	64	<input type="text" value="11769"/>	<input type="text" value=".00"/>

<b>Payments</b>	71	California income tax withheld. See instructions . . . . .	<input type="radio"/>	71	<input type="text" value="6215"/>	<input type="text" value=".00"/>
	72	2023 California estimated tax and other payments. See instructions . . . . .	<input type="radio"/>	72	<input type="text"/>	<input type="text" value=".00"/>
	73	Withholding (Form 592-B and/or Form 593). See instructions . . . . .	<input type="radio"/>	73	<input type="text"/>	<input type="text" value=".00"/>
	74	Excess SDI (or VPDI) withheld. See instructions . . . . .	<input type="radio"/>	74	<input type="text"/>	<input type="text" value=".00"/>
	75	Earned Income Tax Credit (EITC). See instructions . . . . .	<input type="radio"/>	75	<input type="text"/>	<input type="text" value=".00"/>
	76	Young Child Tax Credit (YCTC). See instructions . . . . .	<input type="radio"/>	76	<input type="text"/>	<input type="text" value=".00"/>
	77	Foster Youth Tax Credit (FYTC). See instructions . . . . .	<input type="radio"/>	77	<input type="text"/>	<input type="text" value=".00"/>
	78	Add line 71 through line 77. These are your total payments. See instructions . . . . .	<input checked="" type="radio"/>	78	<input type="text" value="6215"/>	<input type="text" value=".00"/>

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

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

<b>Overpaid Tax/Tax Due</b>	93	Payments balance. If line 78 is more than line 91, subtract line 91 from line 78 . . . . .	<input checked="" type="radio"/>	93	<input type="text" value="6215"/>	<input type="text" value=".00"/>
	94	<b>Use Tax balance.</b> If line 91 is more than line 78, subtract line 78 from line 91 . . . . .	<input checked="" type="radio"/>	94	<input type="text"/>	<input type="text" value=".00"/>
	95	Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92, subtract line 92 from line 93. . . . .	<input checked="" type="radio"/>	95	<input type="text" value="6215"/>	<input type="text" value=".00"/>
	96	Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93, subtract line 93 from line 92. . . . .	<input checked="" type="radio"/>	96	<input type="text"/>	<input type="text" value=".00"/>
	97	Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95. . . . .	<input checked="" type="radio"/>	97	<input type="text"/>	<input type="text" value=".00"/>



Your name:  Your SSN or ITIN:

<b>Overpaid Tax/Tax Due</b>	<b>98</b> Amount of line 97 you want applied to your <b>2024</b> estimated tax . . . . . ● <b>98</b>	<input type="text"/>	<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"/>	<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" value="5554"/>	<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"/>	<input type="text" value=".00"/>
	Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund . . . . . ●	<b>401</b>	<input type="text"/>	<input type="text" value=".00"/>
	Rare and Endangered Species Preservation Voluntary Tax Contribution Program . . . . . ●	<b>403</b>	<input type="text"/>	<input type="text" value=".00"/>
	California Breast Cancer Research Voluntary Tax Contribution Fund . . . . . ●	<b>405</b>	<input type="text"/>	<input type="text" value=".00"/>
	California Firefighters' Memorial Voluntary Tax Contribution Fund . . . . . ●	<b>406</b>	<input type="text"/>	<input type="text" value=".00"/>
	Emergency Food for Families Voluntary Tax Contribution Fund . . . . . ●	<b>407</b>	<input type="text"/>	<input type="text" value=".00"/>
	California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund . . . . . ●	<b>408</b>	<input type="text"/>	<input type="text" value=".00"/>
	California Sea Otter Voluntary Tax Contribution Fund . . . . . ●	<b>410</b>	<input type="text"/>	<input type="text" value=".00"/>
	California Cancer Research Voluntary Tax Contribution Fund . . . . . ●	<b>413</b>	<input type="text"/>	<input type="text" value=".00"/>
	School Supplies for Homeless Children Voluntary Tax Contribution Fund . . . . . ●	<b>422</b>	<input type="text"/>	<input type="text" value=".00"/>
	State Parks Protection Fund/Parks Pass Purchase . . . . . ●	<b>423</b>	<input type="text"/>	<input type="text" value=".00"/>
	Protect Our Coast and Oceans Voluntary Tax Contribution Fund . . . . . ●	<b>424</b>	<input type="text"/>	<input type="text" value=".00"/>
	Keep Arts in Schools Voluntary Tax Contribution Fund . . . . . ●	<b>425</b>	<input type="text"/>	<input type="text" value=".00"/>
	California Senior Citizen Advocacy Voluntary Tax Contribution Fund . . . . . ●	<b>438</b>	<input type="text"/>	<input type="text" value=".00"/>
	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund . . . . . ●	<b>439</b>	<input type="text"/>	<input type="text" value=".00"/>
	Rape Kit Backlog Voluntary Tax Contribution Fund . . . . . ●	<b>440</b>	<input type="text"/>	<input type="text" value=".00"/>
	Suicide Prevention Voluntary Tax Contribution Fund . . . . . ●	<b>444</b>	<input type="text"/>	<input type="text" value=".00"/>
Mental Health Crisis Prevention Voluntary Tax Contribution Fund . . . . . ●	<b>445</b>	<input type="text"/>	<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"/>	<input type="text" value=".00"/>	

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Your name:  Your SSN or ITIN:

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

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

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

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

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

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

Your name:

Your SSN or ITIN:



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

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

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

Your signature

Date

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

Your email address. Enter only one email address.

Preferred phone number

## Sign Here

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

Joint tax return? See instructions.

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

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

PTIN

Firm's address

Firm's FEIN

Do you want to allow another person to discuss this tax return with us? See instructions. . . . .  Yes

No

Print Third Party Designee's Name

Telephone Number

REV 03/05/24 PRO

# 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 GIRISH KOLURI & SRAVANI DHANEKULA	SSN or ITIN 218856839
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<b>Part I Income Adjustment Schedule</b> <b>Section A – Income</b> from federal Form 1040 or 1040-SR	<b>A Federal Amounts</b> <small>(taxable amounts from your federal tax return)</small>	<b>B Subtractions</b> <small>See instructions</small>	<b>C Additions</b> <small>See instructions</small>
<b>1 a</b> Total amount from federal Form(s) W-2, box 1. See instructions . . . . . <b>1a</b>	222538		
<b>b</b> Household employee wages not reported on federal Form(s) W-2 . . . . . <b>1b</b>			
<b>c</b> Tip income not reported on line 1a . . . . . <b>1c</b>			
<b>d</b> Medicaid waiver payments not reported on federal Form(s) W-2. See instructions . . . . <b>1d</b>			
<b>e</b> Taxable dependent care benefits from federal Form 2441, line 26 . . . . . <b>1e</b>			
<b>f</b> Employer-provided adoption benefits from federal Form 8839, line 29 . . . . . <b>1f</b>			
<b>g</b> Wages from federal Form 8919, line 6. . . . . <b>1g</b>			
<b>h</b> Other earned income. See instructions . . . . . <b>1h</b>	0		
<b>i</b> Nontaxable combat pay election. See instructions . . . . . <b>1i</b>			
<b>z</b> Add line 1a through line 1i. . . . . <b>1z</b>	222538		
<b>2</b> Taxable interest. <b>a</b>			
<b>3</b> Ordinary dividends. See instructions. <b>a</b>			
<b>4</b> IRA distributions. See instructions. <b>a</b>			
<b>5</b> Pensions and annuities. See instructions. <b>a</b>			
<b>6</b> Social security benefits. <b>a</b>			
<b>7</b> Capital gain or (loss). See instructions . . . . . <b>7</b>	-590		

<b>Section B – Additional Income</b> from federal Schedule 1 (Form 1040)			
<b>1</b> Taxable refunds, credits, or offsets of state and local income taxes . . . . . <b>1</b>			
<b>2 a</b> Alimony received. See instructions. . . . . <b>2a</b>			
<b>3</b> Business income or (loss). See instructions. . . . <b>3</b>			
<b>4</b> Other gains or (losses) . . . . . <b>4</b>			
<b>5</b> Rental real estate, royalties, partnerships, S corporations, trusts, etc. . . . . <b>5</b>	0		
<b>6</b> Farm income or (loss) . . . . . <b>6</b>			
<b>7</b> Unemployment compensation . . . . . <b>7</b>	11720	11720	



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

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Section B – Additional Income Continued	<b>A</b> Federal Amounts (taxable amounts from your federal tax return)	<b>B</b> Subtractions See instructions	<b>C</b> Additions See instructions
<b>9 a</b> Total other income. Add lines 8a through 8z. . <b>9a</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>b1</b> Disaster loss deduction from form FTB 3805V. . <b>9b1</b>		<input type="radio"/>	
<b>b2</b> NOL deduction from form FTB 3805V . . . . . <b>9b2</b>		<input type="radio"/>	
<b>b3</b> NOL deduction from form FTB 3805Z, 3807, or 3809 . . . . . <b>9b3</b>		<input type="radio"/>	
<b>10 Total.</b> Combine Section A, line 1z through line 7, and Section B, line 1 through line 7, and line 9a in column A and column C. Add Section A, line 1z through line 7, and Section B, line 1 through line 7, line 9a, and line 9b1 through line 9b3 in column B (as applicable). See instructions. . . . . <b>10</b>	<input type="radio"/> 233668	<input type="radio"/> 11720	<input type="radio"/>

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

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

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Section C – Adjustments to 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>24</b> Other adjustments:			
<b>a</b> Jury duty pay . . . . . <b>24a</b>	<input checked="" type="radio"/>		
<b>b</b> Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit. . . . . <b>24b</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>c</b> Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m . . . . . <b>24c</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>d</b> Reforestation amortization and expenses. . . . . <b>24d</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>e</b> Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 . . . . <b>24e</b>	<input checked="" type="radio"/>		
<b>f</b> Contributions to IRC Section 501(c)(18)(D) pension plans . . . . . <b>24f</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>g</b> Contributions by certain chaplains to IRC Section 403(b) plans . . . . . <b>24g</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>h</b> Attorney fees and court costs for actions involving certain unlawful discrimination claims . . . . . <b>24h</b>	<input checked="" type="radio"/>		
<b>i</b> Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations. . . . . <b>24i</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>j</b> Housing deduction from federal Form 2555 . . . . <b>24j</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>k</b> Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041). . . . . <b>24k</b>	<input checked="" type="radio"/>		
<b>z</b> Other adjustments. List type and amount.  <input checked="" type="radio"/> _____ <b>24z</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>25</b> Total other adjustments. Add line 24a through line 24z . . . . . <b>25</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>26</b> Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions . . . . . <b>26</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>27 Total.</b> Subtract line 26 from line 10 in columns A, B, and C. See instructions . . . . . <b>27</b>	<input checked="" type="radio"/> 233668	<input checked="" type="radio"/> 11720	<input checked="" type="radio"/>

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**Part II Adjustments to Federal Itemized Deductions**

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

	<b>A Federal Amounts</b> (from federal Schedule A (Form 1040))	<b>B Subtractions</b> See instructions	<b>C Additions</b> See instructions
<b>Medical and Dental Expenses</b> See instructions.			
<b>1</b> Medical and dental expenses . . . . <input checked="" type="radio"/> _____ <b>1</b>			
<b>2</b> Enter amount from federal Form 1040 or 1040-SR, line 11.. <input checked="" type="radio"/> 233668 <b>2</b>			
<b>3</b> Multiply line 2 by 7.5% (0.075) . . . . <input checked="" type="radio"/> 17525 <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"/> 8218 <input checked="" type="radio"/> 8218	8218	8218	
<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"/> 8218	8218		
<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"/> 8218 <input checked="" type="radio"/> 8218 <input checked="" type="radio"/> 0	8218	8218	0
<b>6</b> Other taxes. List type <input checked="" type="radio"/> _____ <b>6</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>7</b> Add line 5e and line 6. . . . . <b>7</b> <input checked="" type="radio"/> 8218 <input checked="" type="radio"/> 8218 <input checked="" type="radio"/> 0	8218	8218	0
<b>Interest You Paid</b>			
<b>8 a</b> Home mortgage interest and points reported to you on federal Form 1098 . . . . . <b>8a</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>b</b> Home mortgage interest not reported to you on federal Form 1098. . . . . <b>8b</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>c</b> Points not reported to you on federal Form 1098. <b>8c</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>d</b> Reserved for future use . . . . . <b>8d</b>			
<b>e</b> Add line 8a through line 8c. . . . . <b>8e</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>9</b> Investment interest. . . . . <b>9</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>10</b> Add line 8e and line 9. . . . . <b>10</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>

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<b>Part II Adjustments to Federal Itemized Deductions</b> Continued	<b>A Federal Amounts</b> (from federal Schedule A (Form 1040))	<b>B Subtractions</b> See instructions	<b>C Additions</b> See instructions
<b>Gifts to Charity</b>			
<b>11</b> Gifts by cash or check . . . . . <b>11</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>12</b> Other than by cash or check . . . . . <b>12</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>13</b> Carryover from prior year . . . . . <b>13</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>14</b> Add line 11 through line 13 . . . . . <b>14</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>Casualty and Theft Losses</b>			
<b>15</b> Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions . . <b>15</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>Other Itemized Deductions</b>			
<b>16</b> Other—from list in federal instructions . . . . . <b>16</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>17</b> Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C. . . . . <b>17</b>	<input type="radio"/> 8218	<input type="radio"/> 8218	<input type="radio"/> 0
<b>18 Total.</b> Combine line 17 column A less column B plus column C . . . . . <b>18</b>			0

**Job Expenses and Certain Miscellaneous Deductions**

<b>19</b> Unreimbursed employee expenses: job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions . . . . . <b>19</b>	<input type="radio"/>		
<b>20</b> Tax preparation fees . . . . . <b>20</b>	<input type="radio"/>		
<b>21</b> Other expenses: investment, safe deposit box, etc. List type. . . . . <input type="radio"/> <b>21</b>	<input type="radio"/>	0	
<b>22</b> Add line 19 through line 21 . . . . . <b>22</b>	<input type="radio"/>	0	
<b>23</b> Enter amount from federal Form 1040 or 1040-SR, line 11 . . . . . <input type="radio"/> 233668	<input type="radio"/>		
<b>24</b> Multiply line 23 by 2% (0.02). If less than zero, enter 0. . . . . <b>24</b>	<input type="radio"/>	4673	
<b>25</b> Subtract line 24 from line 22. If line 24 is more than line 22, enter 0. . . . . <b>25</b>	<input type="radio"/>		0
<b>26 Total Itemized Deductions.</b> Add line 18 and line 25 . . . . . <b>26</b>	<input type="radio"/>		0
<b>27</b> Other adjustments. See instructions. Specify. <input type="radio"/> <b>27</b>	<input type="radio"/>		
<b>28</b> Combine line 26 and line 27 . . . . . <b>28</b>	<input type="radio"/>		0
<b>29 Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?</b>			
Single or married/RDP filing separately . . . . .		\$237,035	
Head of household . . . . .		\$355,558	
Married/RDP filing jointly or qualifying surviving spouse/RDP . . . . .		\$474,075	
<b>No.</b> Transfer the amount on line 28 to line 29.			
<b>Yes.</b> Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29. . . . . <b>29</b>	<input type="radio"/>		0
<b>30 Enter the larger of the amount on line 29 or your standard deduction shown below:</b>			
Single or married/RDP filing separately. See instructions . . . . .		\$5,363	
Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP . .		\$10,726	
<b>Transfer the amount on line 30 to Form 540, line 18.</b> . . . . . <b>30</b>	<input type="radio"/>		10726

# 2023 Passive Activity Loss Limitations

# 3801

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

Name(s) as shown on tax return GIRISH KOLURI & SRAVANI DHANEKULA	SSN, ITIN, FEIN, or CA corporation no. 218856839
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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) . . . . .	<b>1a</b>		00	
<input checked="" type="radio"/> 1b Activities with net loss from Part IV, column (b) . . . . .	<b>1b</b>	( )	00	
<input checked="" type="radio"/> 1c Prior year unallowed losses from Part IV, column (c) . . . . .	<b>1c</b>	( )	00	
<input checked="" type="radio"/> 1d Combine line 1a, line 1b, and line 1c . . . . .	<b>1d</b>		00	

#### All Other Passive Activities

<input checked="" type="radio"/> 2a Activities with net income from Part V, column (a) . . . . .	<b>2a</b>		0 00	
<input checked="" type="radio"/> 2b Activities with net loss from Part V, column (b) . . . . .	<b>2b</b>	( -22048 )	00	
<input checked="" type="radio"/> 2c Prior year unallowed losses from Part V, column (c) . . . . .	<b>2c</b>	( )	00	
<input checked="" type="radio"/> 2d Combine line 2a, line 2b, and line 2c . . . . .	<b>2d</b>		-22048 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. . . . .	<b>3</b>		-22048 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 <b>smaller</b> of losses from line 1d or line 3 . . . . .	<b>4</b>		00	
<input checked="" type="radio"/> 5 Enter \$150,000. If married/RDP filing a separate tax return, see instructions.	<b>5</b>		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 . . . . .	<b>6</b>		00	
<input checked="" type="radio"/> 7 Subtract line 6 from line 5 . . . . .	<b>7</b>		00	
<input checked="" type="radio"/> 8 Multiply line 7 by 50% (.50). <b>Do not</b> enter more than \$25,000 . . . . .	<b>8</b>		00	
<input checked="" type="radio"/> 9 Enter the <b>smaller</b> of line 4 or line 8 . . . . .	<b>9</b>		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 . . . . .	<b>10</b>		0 00
<input checked="" type="radio"/> 11 <b>Total losses allowed from all passive activities for 2023.</b> Add line 9 and line 10 . . . . . See the instructions on Page 2 to find out how to report the losses on your tax return.	<b>11</b>		0 00

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**California Passive Activity Worksheet (See General Instructions for Step 1.)**

Use this worksheet to figure California income (loss) from passive activities **before** application of passive activity loss (PAL) rules.

(a) Passive Activity Enter a description of the activity	(b) Federal Schedule Enter the name of the federal form or schedule on which you reported the activity	(c) California Schedule Enter the name of the California form or schedule, if any, used to calculate the California adjustment	(d) Federal Amount Enter your current year federal net income (loss) before application of the PAL rules	(e) California Adjustment Enter any adjustment resulting from differences in federal and California law	(f) California Amount Combine column (d) and column (e)
48-9-9-1/C VISHNU NAGAR,	SCH E	N/A	-22048	0	-22048

**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.

# 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

GIRISH KOLURI & SRAVANI DHANEKULA

218856839

**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 C ..... **1**   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 44 ..... **2**   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 E ..... **4**   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	11769	.00
2	Multiply line 1 by 90% (.90). . . . .	2	10592	.00
3	Withholding taxes. <b>Do not</b> include any estimated tax payments on this line. See instructions. . . . .	3	6215	.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. <b>Do not</b> file form FTB 5805 . . . . .	4	5554	.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 <b>smaller</b> 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	10592	.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	6215	.00
8	Enter the total amount, if any, of estimated tax payments you made. . . . .	8		.00
9	Add line 7 and line 8 . . . . .	9	6215	.00
10	<b>Total underpayment for the year.</b> Subtract line 9 from line 6. If zero or less, stop here. You do not owe the penalty. <b>Do not</b> file form FTB 5805 . . . . .	10	4377	.00
11	Multiply line 10 by .04799165 . . . . .	11	210	.00
12	<ul style="list-style-type: none"> <li>• If the amount on line 10 was paid <b>on or after</b> 4/15/24, enter -0-.</li> <li>• If the amount on line 10 was paid <b>before</b> 4/15/24, enter the result of the following computation:</li> </ul>			
	Amount on line 10 X Number of days paid before 4/15/24 X .00019 . . . . .	12	0	.00
13	<b>PENALTY.</b> 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	210	.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, <b>do not</b> 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.	<b>(a)</b> 1/1/23 to 3/31/23	<b>(b)</b> 1/1/23 to 5/31/23	<b>(c)</b> 1/1/23 to 8/31/23	<b>(d)</b> 1/1/23 to 12/31/23

<b>1</b> 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 . . . .	<b>1</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>2</b> Annualization amounts. Estates or Trusts, see instructions . . . . .	<b>2</b>	4	2.4	1.5	1
<b>3</b> Annualized income. Multiply line 1 by line 2 . . . . .	<b>3</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>4</b> 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 . . . . .	<b>4</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>5</b> Annualization amounts. . . . .	<b>5</b>	4	2.4	1.5	1
<b>6</b> Annualized itemized deductions. Multiply line 4 by line 5. See instructions . . . . .	<b>6</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>7</b> 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 . . . .	<b>7</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>8</b> Enter line 6 or line 7, whichever is <b>larger</b> . . . . .	<b>8</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>9</b> Subtract line 8 from line 3 . . . . .	<b>9</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>10</b> 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. .	<b>10</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>11</b> 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 . . . . .	<b>11</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>12</b> Subtract line 11 from line 10. Form 540NR filers, complete Worksheet I on page 3 of the instructions . . . .	<b>12</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>13</b> Enter the total credit amount from your 2023 Form 540, line 47; or Form 541, line 23. Form 540NR filers, see instructions . . . . .	<b>13</b>	<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
<b>14 a</b> Subtract line 13 from line 12. If zero or less, enter -0- ..... <b>14a</b>				
<b>b</b> Enter the alternative minimum tax and mental health tax. See instructions. .... <b>14b</b>				
<b>c</b> Add line 14a and line 14b ..... <b>14c</b>				
<b>d</b> Enter the excess SDI from Form 540, line 74 or Form 540NR, line 84 ..... <b>14d</b>				
<b>e</b> Subtract line 14d from line 14c. If zero or less, enter -0- ..... <b>14e</b>				
<b>15</b> Applicable percentage ..... <b>15</b>	27%	63%	63%	90%
<b>16</b> Multiply line 14e by line 15 ..... <b>16</b>				

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

<b>17</b> Enter the combined amounts shown on line 23 from all preceding columns ..... <b>17</b>				
<b>18</b> Subtract line 17 from line 16. If zero or less, enter -0- ..... <b>18</b>				
<b>19</b> 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. ... <b>19</b>				
<b>20</b> Enter the amount from line 22 from the preceding column ..... <b>20</b>				
<b>21</b> Add line 19 and line 20 ..... <b>21</b>				
<b>22</b> Subtract line 18 from line 21. If zero or less, enter -0- ..... <b>22</b>				
<b>23</b> 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="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	<input type="radio"/> <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.**