

2022

California Nonresident or Part-Year Resident Income Tax Return

540NR

APE

ATTACH FEDERAL RETURN

368-31-8339 TINW 279-33-8557 22
HUZEFA A TINWALA
ZEENAT H TINWALA

13915 SE 79TH DRIVE
NEWCASTLE WA 98059

11-01-1982 11-23-1985

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. See instr.
3 Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here
4 Head of household (with qualifying person). See instructions.
5 Qualifying surviving spouse/RDP. Enter year spouse/RDP died. See instructions.

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

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

- 7 Personal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions. 7 2 X \$140 = \$ 280
8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. 8 X \$140 = \$
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 \$140 = \$

Exemptions

Table with 3 columns: Dependent 1, Dependent 2, Dependent 3. Rows include First Name, Last Name, SSN, and relationship to you. Total dependent exemptions: 10 2 X \$433 = \$ 866

Total dependent exemptions

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Name: Your SSN or ITIN:

11 Exemption amount: Add line 7 through line 10 11 \$

Total Taxable Income

- 12 Total California wages from your federal Form(s) W-2, box 16 12 .00
- 13 Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 13 .00
- 14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B 14 .00
- 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15 .00
- 16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C 16 .00
- 17 Adjusted gross income from all sources. Combine line 15 and line 16 17 .00
- 18 Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR), Part III, line 30; **OR** Your California **standard deduction**. See instructions 18 .00
- 19 Subtract line 18 from line 17. This is your **total taxable income**. If less than zero, enter -0- 19 .00

CA Taxable Income

- 31 Tax. Check the box if from: Tax Table Tax Rate Schedule
- 32 CA adjusted gross income from Schedule CA (540NR), Part IV, line 1 32 .00
- 35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5 35 .00
- 36 CA Tax Rate. Divide line 31 by line 19 36
- 37 CA Tax Before Exemption Credits. Multiply line 35 by line 36 37 .00
- 38 CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000 38
- 39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$229,908, see instructions 39 .00
- 40 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0- ... 40 .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 .00

Special Credits

- 50 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506 50 .00
- 51 Credit for joint custody head of household. See instructions 51 .00
- 52 Credit for dependent parent. See instructions 52 .00
- 53 Credit for senior head of household. See instructions 53 .00
- 54 Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions 54 .00
- 55 Credit amount. See instructions 55 .00

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Name: Your SSN or ITIN:

Special Credits continued

- 58 Enter credit name code and amount... .00
- 59 Enter credit name code and amount... .00
- 60 To claim more than two credits. See instructions... .00
- 61 Nonrefundable Renter's Credit. See instructions... .00
- 62 Add line 50 and line 55 through 61. These are your total credits... 62 .00
- 63 Subtract line 62 from line 42. If less than zero, enter -0-... 63 .00

Other Taxes

- 71 Alternative Minimum Tax. Attach Schedule P (540NR)... .00
- 72 Mental Health Services Tax. See instructions... .00
- 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... 74 .00

Payments

- 81 California income tax withheld. See instructions... .00
- 82 2022 CA estimated tax and other payments. See instructions... .00
- 83 Withholding (Form 592-B and/or Form 593). See instructions... .00
- 84 Excess SDI (or VPD) withheld. See instructions... .00
- 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... 88 .00

ISR Penalty

- 91 If you and your household had full-year health care coverage, check the box.
See instructions. Medicare Part A or C coverage is qualifying health care coverage.
If you did not check the box, see instructions.
Individual Shared Responsibility (ISR) Penalty. See instructions... 91 .00

Overpaid Tax/Tax Due

- 92 Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88... 92 .00
- 93 Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91... 93 .00
- 101 Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92... 101 .00
- 102 Amount of line 101 you want applied to your 2023 estimated tax... .00
- 103 Overpaid tax available this year. Subtract line 102 from line 101... .00

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Name: TINWALA

Your SSN or ITIN: 368-31-8339

104 Tax due. If line 92 is less than line 74, subtract line 92 from line 74 104 .00

		Code	Amount
Contributions	California Seniors Special Fund. See instructions	400	.00
	Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund	401	.00
	Rare and Endangered Species Preservation Voluntary Tax Contribution Program	403	.00
	California Breast Cancer Research Voluntary Tax Contribution Fund	405	.00
	California Firefighters' Memorial Voluntary Tax Contribution Fund	406	.00
	Emergency Food for Families Voluntary Tax Contribution Fund	407	.00
	California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund	408	.00
	California Sea Otter Voluntary Tax Contribution Fund	410	.00
	California Cancer Research Voluntary Tax Contribution Fund	413	.00
	School Supplies for Homeless Children Voluntary Tax Contribution Fund	422	.00
	State Parks Protection Fund/Parks Pass Purchase	423	.00
	Protect Our Coast and Oceans Voluntary Tax Contribution Fund	424	.00
	Keep Arts in Schools Voluntary Tax Contribution Fund	425	.00
	Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund	431	.00
	California Senior Citizen Advocacy Voluntary Tax Contribution Fund	438	.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	444	.00
Mental Health Crisis Prevention Voluntary Tax Contribution Fund	445	.00	
California Community and Neighborhood Tree Voluntary Tax Contribution Fund	446	.00	
120 Add amounts in code 400 through code 446. This is your total contribution	120	.00	

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 .00
 Pay Online – Go to **ftb.ca.gov/pay** for more information.

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Name: TINWALA Your SSN or ITIN: 368-31-8339

Interest and Penalties

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

Refund and Direct Deposit

125 REFUND OR NO AMOUNT DUE. Subtract line 120 from line 103. See instructions. 125 [0] .00
Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001. [] 125

Fill in the information to authorize direct deposit of your refund into one or two accounts. Do not attach a voided check or a deposit slip. See instructions. Have you verified the routing and account numbers? Use whole dollars only. All or the following amount of my refund (line 125) is authorized for direct deposit into the account shown below:

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

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

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

Voter Info.

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

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

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

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

[] Your email address. Enter only one email address. [] Preferred phone number 7148656702

Sign Here

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

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

Firm's name (or yours, if self-employed) HUA TAX & ACCOUNTING SERVICES [] PTIN P00709389

Joint tax return? See instructions.

Firm's address 339 BURNETT AVE S, STE B RENTON WA 98057 [] Firm's FEIN 273593332

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

Print Third Party Designee's Name LINH HUA Telephone Number (425) 988-3081

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2022

California Adjustments — Nonresidents or Part-Year Residents

CA (540NR)

Important: Attach this schedule behind Form 540NR, Side 5 as a supporting California schedule.

Name(s) as shown on tax return

SSN or ITIN

HUZEFA A & ZEENAT H TINWALA

368318339

Part I Residency Information. Complete all lines that apply to you and your spouse/RDP for taxable year 2022.

During 2022:

1 My California (CA) Residency (Check one)

a Myself: [X] Nonresident [] Part-Year Resident [] Resident

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

Table with 2 columns: Yourself, Spouse/RDP. Rows 2-8 detailing residency information with radio button options and date fields.

Part II Income Adjustment Schedule

Section A — Income

from federal Form 1040 or 1040-SR

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

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

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		A	B	C	D	E
Section B — Additional Income Continued		Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
b1	Disaster loss deduction from form FTB 3805V 9b1		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
b2	NOL deduction from form FTB 3805V 9b2		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
b3	NOL from form FTB 3805Z, FTB 3807, or FTB 3809 9b3		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
10	Total. Combine Section A, line 1z through line 7, and Section B, line 1 through line 7, line 9a and line 9b1 through line 9b3 (as applicable) in each column. See instructions. Go to Section C 10	<input checked="" type="radio"/> 334160	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/> 334160	<input type="radio"/>

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

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

Section C — Adjustments to Income Continued		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions (difference between CA & federal law)	C Additions See instructions (difference between CA & federal law)	D Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations 24i	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
j	Housing deduction from federal Form 2555 24j	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
k	Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) 24k	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
z	Other adjustments. List type and amount. <input checked="" type="radio"/> 24z	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
25	Total other adjustments. Add line 24a through line 24z 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
26	Add line 11 through line 23 and line 25 in each column, A through E 26	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
27	Total. Subtract line 26 from line 10 in each column, A through E. See instructions. 27	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
		334160			334160	

Part III Adjustments to Federal Itemized Deductions

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

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

1	Medical and dental expenses <input checked="" type="radio"/>	1			
2	Enter amount from federal Form 1040 or 1040-SR, line 11 <input checked="" type="radio"/>	2	334160		
3	Multiply line 2 by 7.5% (0.075) <input checked="" type="radio"/>	3	25062		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 <input checked="" type="radio"/>	4			<input checked="" type="radio"/>

Taxes You Paid

5a	State and local income tax or general sales taxes <input checked="" type="radio"/>	5a	<input checked="" type="radio"/>	8229	<input checked="" type="radio"/>	8229	
5b	State and local real estate taxes <input checked="" type="radio"/>	5b	<input checked="" type="radio"/>	10057			
5c	State and local personal property taxes <input checked="" type="radio"/>	5c	<input checked="" type="radio"/>	854			
5d	Add line 5a through line 5c. <input checked="" type="radio"/>	5d	<input checked="" type="radio"/>	19140			
5e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A <input checked="" type="radio"/>	5e	<input checked="" type="radio"/>	10000	<input checked="" type="radio"/>	8229	<input checked="" type="radio"/>
	Enter the amount from line 5a, column B in line 5e, column B <input checked="" type="radio"/>		<input checked="" type="radio"/>				
	Enter the difference from line 5d and line 5e, column A in line 5e, column C <input checked="" type="radio"/>		<input checked="" type="radio"/>				
6	Other taxes. List type <input checked="" type="radio"/> <input checked="" type="radio"/>	6	<input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>
7	Add line 5e and line 6 <input checked="" type="radio"/>	7	<input checked="" type="radio"/>	10000	<input checked="" type="radio"/>	8229	<input checked="" type="radio"/>

Interest You Paid

8a	Home mortgage interest and points reported to you on federal Form 1098 <input checked="" type="radio"/>	8a	<input checked="" type="radio"/>	29308			<input checked="" type="radio"/>
8b	Home mortgage interest not reported to you on federal Form 1098 <input checked="" type="radio"/>	8b	<input checked="" type="radio"/>				<input checked="" type="radio"/>
8c	Points not reported to you on federal Form 1098 <input checked="" type="radio"/>	8c	<input checked="" type="radio"/>				<input checked="" type="radio"/>
8d	Reserved for future use <input checked="" type="radio"/>	8d	<input checked="" type="radio"/>				<input checked="" type="radio"/>
8e	Add line 8a through line 8c. <input checked="" type="radio"/>	8e	<input checked="" type="radio"/>	29308	<input checked="" type="radio"/>		<input checked="" type="radio"/>
9	Investment interest. <input checked="" type="radio"/>	9	<input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>
10	Add line 8e and line 9 <input checked="" type="radio"/>	10	<input checked="" type="radio"/>	29308	<input checked="" type="radio"/>		<input checked="" type="radio"/>

Gifts to Charity

11	Gifts by cash or check <input checked="" type="radio"/>	11	<input checked="" type="radio"/>	10334	<input checked="" type="radio"/>		<input checked="" type="radio"/>
12	Other than by cash or check <input checked="" type="radio"/>	12	<input checked="" type="radio"/>	1025	<input checked="" type="radio"/>		<input checked="" type="radio"/>
13	Carryover from prior year <input checked="" type="radio"/>	13	<input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>
14	Add line 11 through line 13 <input checked="" type="radio"/>	14	<input checked="" type="radio"/>	11359	<input checked="" type="radio"/>		<input checked="" type="radio"/>

Part III Adjustments to Federal Itemized Deductions
Continued

A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
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Casualty and Theft Losses

15 Casualty or theft loss(es) (other than net qualified disaster losses).
Attach federal Form 4684. See instructions 15

Other Itemized Deductions

16 Other—from list in federal instructions 16 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C 17 <input type="radio"/>	50667 <input type="radio"/>	8229 <input type="radio"/> 9140
18 Total. Combine line 17 column A less column B plus column C <input type="radio"/> 18	51578	

Job Expenses and Certain Miscellaneous Deductions

19 Unreimbursed employee expenses: job travel, union dues, job education, etc.
Attach federal Form 2106 if required. See instructions. 19

20 Tax preparation fees. 20

21 Other expenses: investment, safe deposit box, etc. List type 21 0

22 Add line 19 through line 21 22 0

23 Enter amount from federal Form 1040 or 1040-SR, line 11 334160

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0. 24 6683

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0. 25 0

26 Total Itemized Deductions. Add line 18 and line 25. 26 51578

27 Other adjustments. See instructions. Specify. 27

28 Combine line 26 and line 27. 28 51578

29 Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your filing status?

Single or married/RDP filing separately \$229,908

Head of household \$344,867

Married/RDP filing jointly or qualifying surviving spouse/RDP \$459,821

No. Transfer the amount on line 28 to line 29.

Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 29 29 51578

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

Single or married/RDP filing separately. See instructions. \$5,202

Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP \$10,404

30 51578

Part IV California Taxable Income

1 California AGI. Enter your California AGI from Part II, line 27, column E 1

2 Enter your deductions from line 30 2 51578

3 Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0- 3 0.0000

4 California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3 4 0

5 California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0- 5 0

REV 03/18/23 PRO

2022 Passive Activity Loss Limitations

3801

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

Name(s) as shown on tax return HUZEFA A & ZEENAT H TINWALA	SSN, ITIN, FEIN, or CA corporation no. 368318339
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Part I 2022 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

1a	Activities with net income from Part IV, column (a)	0	00	
1b	Activities with net loss from Part IV, column (b)	(9651)	00	
1c	Prior year unallowed losses from Part IV, column (c)	()	00	
1d	Combine line 1a, line 1b, and line 1c			-9651 00

All Other Passive Activities

2a	Activities with net income from Part V, column (a)		00	
2b	Activities with net loss from Part V, column (b)	()	00	
2c	Prior year unallowed losses from Part V, column (c)	()	00	
2d	Combine line 2a, line 2b, and line 2c			00
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			-9651 00

Part II Special Allowance for Rental Real Estate Activities with Active Participation
Enter all numbers in Part II as positive amounts. See instructions.

4	Enter the smaller of losses from line 1d or line 3			9651 00
5	Enter \$150,000. If married/RDP filing a separate tax return, see instructions.	150000	00	
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	334160	00	
7	Subtract line 6 from line 5		00	
8	Multiply line 7 by 50% (.50). Do not enter more than \$25,000			00
9	Enter the smaller of line 4 or line 8			0 00

Part III Total Losses Allowed

10	Add the income, if any, from line 1a and line 2a and enter the total			0 00
11	Total losses allowed from all passive activities for 2022. Add line 9 and line 10. See the instructions on Page 2 to find out how to report the losses on your tax return.			0 00

REV 03/18/23 PRO

Health Coverage Exemptions and Individual Shared Responsibility Penalty

2022

3853

Attach to your California Form 540, Form 540NR, or Form 540 2EZ.

Name(s) as shown on your California tax return

HUZEFA A & ZEENAT H TINWALA

SSN or ITIN

368-31-8339

Part I Applicable Household Members. List all members of your applicable household whether or not they have an exemption or an Exemption Certificate Number (ECN) granted by the Marketplace. See instructions.

	First Name	Initial	SSN	Date of Birth (mm/dd/yyyy)	Modified AGI
1	<input checked="" type="radio"/> HUZEFA	<input checked="" type="radio"/> A	<input checked="" type="radio"/> 368-31-8339	<input checked="" type="radio"/> 11/01/1982	<input checked="" type="radio"/> 334,160.
	Last Name <input checked="" type="radio"/> TINWALA		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
2	<input checked="" type="radio"/> ZEENAT	<input checked="" type="radio"/> H	<input checked="" type="radio"/> 279-33-8557	<input checked="" type="radio"/> 11/23/1985	<input checked="" type="radio"/> 0.
	Last Name <input checked="" type="radio"/> TINWALA		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
3	<input checked="" type="radio"/> MUFADDAL	<input checked="" type="radio"/> H	<input checked="" type="radio"/> 691-65-1675	<input checked="" type="radio"/> 10/21/2013	<input checked="" type="radio"/> 0.
	Last Name <input checked="" type="radio"/> TINWALA		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
4	<input checked="" type="radio"/> HASAN	<input checked="" type="radio"/> H	<input checked="" type="radio"/> 054-83-1685	<input checked="" type="radio"/> 11/17/2017	<input checked="" type="radio"/> 0.
	Last Name <input checked="" type="radio"/> TINWALA		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
5	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
6	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
7	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
8	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
9	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
10	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
11	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>

Part II Coverage Exemption Claimed on Your Tax Return for Your Household

REV 03/18/23 PRO

1 If you are claiming a coverage exemption because your applicable household income or gross income is below the filing threshold, check the box here. See instructions.

Part III Coverage and Exemptions Claimed on Your Tax Return for Individuals. If you and/or a member of your applicable household are reporting any coverage or are claiming exemptions for the tax year, complete Part III. See instructions.

Coverage and Exemption Codes

		(a) Full-year	(b) Jan	(c) Feb	(d) Mar	(e) Apr	(f) May	(g) June	(h) July	(i) Aug	(j) Sept	(k) Oct	(l) Nov	(m) Dec
1	First Name <input checked="" type="radio"/> HUZEFA	<input checked="" type="radio"/> E	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
	Initial <input checked="" type="radio"/> A		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
	Last Name <input checked="" type="radio"/> TINWALA		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
2	First Name <input checked="" type="radio"/> ZEENAT	<input checked="" type="radio"/> E	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
	Initial <input checked="" type="radio"/> H		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
	Last Name <input checked="" type="radio"/> TINWALA		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
3	First Name <input checked="" type="radio"/> MUFADDAL	<input checked="" type="radio"/> E	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
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	Last Name <input checked="" type="radio"/> TINWALA		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
4	First Name <input checked="" type="radio"/> HASAN	<input checked="" type="radio"/> E	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
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6	First Name <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
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7	First Name <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
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8	First Name <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
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	Last Name <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
9	First Name <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
	Initial <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
	Last Name <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
10	First Name <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
	Initial <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
	Last Name <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
11	First Name <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
	Initial <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
	Last Name <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
12	First Name <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
	Initial <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
	Last Name <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Part IV Individual Shared Responsibility Penalty

1 Your Individual Shared Responsibility Penalty. Enter on Form 540, line 92; Form 540NR, line 91; or Form 540 2EZ, line 27. See instructions 0.

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)
14309 LA MESA DR	SCH E	N/A	-9651	0	-9651

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

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

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

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

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

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