

FreeTaxUSA[®]

2023 Income Tax Return

California Return

Thank you for using
FreeTaxUSA.com to prepare your
2023 income tax return.

You can view the status of your tax return by
signing in to your account at www.freetaxusa.com.

2024 tax preparation on FreeTaxUSA.com will be
available starting in January of 2025.

We look forward to preparing your 2024 tax return.

2023 California Resident Income Tax Return**540**

APE

ATTACH FEDERAL RETURN

390-19-7974 BEAC
ERIN R BEACHKOFSKI

23

A
R
RP1247 LEAVENWORTH ST
SAN FRANCISCO CA 94109

06-02-1999

Principal Residence

Enter your county at time of filing (see instructions)

☒ SAN FRANCISCOIf your address above is the same as your principal/physical residence address at the time of filing, check this box . . . ☒ X

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 ☒ Single4 ☐ Head of household (with qualifying person). See instructions.2 ☐ Married/RDP filing jointly (even if only one spouse/RDP had income). See instructions.5 ☐ Qualifying surviving spouse/RDP. Enter year spouse/RDP died. See instructions. 3 ☐ Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here. 6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See instr. ☒ 6 ☐

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 1 X \$144 = ☒ \$ 1448 **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: ERIN R BEACHKOFSK Your SSN or ITIN: 390197974

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

	Dependent 1	Dependent 2	Dependent 3
First Name	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Last Name	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
SSN. See instructions.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Dependent's relationship to you	<input type="radio"/>	<input type="radio"/>	<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 \$ 144

12	State wages from your federal Form(s) W-2, box 16	12	100706	.00
13	Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11	13	110428	.00
14	California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 27, column B.	14	7650	.00
15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	15	102778	.00
16	California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 27, column C.	16	1755	.00
17	California adjusted gross income. Combine line 15 and line 16	17	104533	.00
18	Enter the larger of { Your California itemized deductions from Schedule CA (540), Part II, line 30; OR Your California standard deduction 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, STOP. See instructions. } 18		5363	.00
19	Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0-	19	99170	.00

31	Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule <input type="checkbox"/> FTB 3800 <input type="checkbox"/> FTB 3803	31	5878	.00
32	Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$237,035, see instructions.	32	144	.00
33	Subtract line 32 from line 31. If less than zero, enter -0-	33	5734	.00
34	Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A	34		.00
35	Add line 33 and line 34	35	5734	.00

40	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.	40		.00
43	Enter credit name code and amount	43		.00
44	Enter credit name code and amount	44		.00

Your name:

ERIN R BEACHKOF SK

Your SSN or ITIN:

390197974

Special Credits

- 45 To claim more than two credits, see instructions. Attach Schedule P (540) ● 45 .00
- 46 Nonrefundable Renter's Credit. See instructions ● 46 .00
- 47 Add line 40 through line 46. These are your total credits ● 47 .00
- 48 Subtract line 47 from line 35. If less than zero, enter -0- ● 48 .00

Other Taxes

- 61 Alternative Minimum Tax. Attach Schedule P (540) ● 61 .00
- 62 Mental Health Services Tax. See instructions ● 62 .00
- 63 Other taxes and credit recapture. See instructions ● 63 .00
- 64 Add line 48, line 61, line 62, and line 63. This is your total tax. ● 64 .00

Payments

- 71 California income tax withheld. See instructions ● 71 .00
- 72 2023 California estimated tax and other payments. See instructions ● 72 .00
- 73 Withholding (Form 592-B and/or Form 593). See instructions ● 73 .00
- 74 Excess SDI (or VPD) withheld. See instructions ● 74 .00
- 75 Earned Income Tax Credit (EITC). See instructions ● 75 .00
- 76 Young Child Tax Credit (YCTC). See instructions ● 76 .00
- 77 Foster Youth Tax Credit (FYTC). See instructions ● 77 .00
- 78 Add line 71 through line 77. These are your total payments.
See instructions ● 78 .00

Use Tax

- 91 **Use Tax.** Do not leave blank. See instructions ● 91 .00
- If line 91 is zero, check if: ● ☒ No use tax is owed. ● ☐ You paid your use tax obligation directly to CDTFA.

ISR Penalty

- 92 If you and your household had full-year health care coverage, check the box.
See instructions. Medicare Part A or C coverage is qualifying health care coverage. ● ☒ X
- If you did not check the box, see instructions.
- Individual Shared Responsibility (ISR) Penalty. See instructions ● 92 .00

Overpaid Tax/Tax Due

- 93 Payments balance. If line 78 is more than line 91, subtract line 91 from line 78 ● 93 .00
- 94 **Use Tax balance.** If line 91 is more than line 78, subtract line 78 from line 91 ● 94 .00
- 95 Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92,
subtract line 92 from line 93. ● 95 .00
- 96 Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93,
subtract line 93 from line 92. ● 96 .00
- 97 Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95. ● 97 .00

Your name:

ERIN R BEACHKOFISK

Your SSN or ITIN:

390197974

Overpaid
Tax/Tax Due

- 98** Amount of line 97 you want applied to your **2024** estimated tax ● **98** .00
- 99** Overpaid tax available this year. Subtract line 98 from line 97 ● **99** .00
- 100** Tax due. If line 95 is less than line 64, subtract line 95 from line 64 ● **100** .00

Contributions

Code Amount

- 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
- 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
- 110** Add amounts in code 400 through code 445. This is your total contribution ● **110** .00

Your name:

ERIN R BEACHKOF'SK

Your SSN or ITIN:

390197974

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

.00

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**

1948

.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

275982801

● Type

☒

Checking

● Account number

11787264

● **116** Direct deposit amount

1948

.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

Sign your tax return on Side 6

Your name:

ERIN R BEACHKOF'SK

Your SSN or ITIN:

390197974

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 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

920-515-4246

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**)

SELF-PREPARED

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

2023**Wage and Tax Statement****W-2****Important: Attach this schedule to the back of your original or amended Form 540, Form 540 2EZ, or Form 540NR.****Caution:** If this schedule is filled out, **do not** send your federal Form(s) W-2 to the Franchise Tax Board. If your federal Form(s) W-2 are from multiple states, **attach** copies showing California tax withheld to this schedule. If this schedule is blank, attach your federal Form(s) W-2 to the lower front of your tax return. **DO NOT ATTACH PAYMENT TO THIS SCHEDULE.**

*Employee's social security number, name, and address must be the same as the information on federal Form(s) W-2.

W-2 Information

a. Employee's social security number* <input type="radio"/> 390197974	c. Employer's name <input type="radio"/> LINGO US INC
b. Employer identification number (EIN) <input type="radio"/> 921414377	Employer's address <input type="radio"/> 1420 HARBOR BAY PKWY City <input type="radio"/> ALAMEDA State <input type="radio"/> CA ZIP code <input type="radio"/> 94502
e. Employee's first name* <input type="radio"/> ERIN Initial* <input type="radio"/> R	Last name* <input type="radio"/> BEACHKOFSKI Suffix* <input type="radio"/>
f. Employee's address* <input type="radio"/> 1247 LEAVENWORTH ST City* <input type="radio"/> SAN FRANCISCO State* <input type="radio"/> CA ZIP code* <input type="radio"/> 94109	

1. Wages, tips, other compensation <input type="radio"/> 100706	4. Social security tax withheld <input type="radio"/> 6515	8. Allocated tips (not included in box 1) <input type="radio"/>
2. Federal income tax withheld <input type="radio"/> 17437	6. Medicare tax withheld <input type="radio"/> 1524	10. Dependent care benefits <input type="radio"/>
3. Social security wages <input type="radio"/> 105086	7. Social security tips <input type="radio"/>	11. Nonqualified plans <input type="radio"/>

12a. Codes and amounts Code <input type="radio"/> C Amount <input type="radio"/> 38	12c. Code <input type="radio"/> W Amount <input type="radio"/> 1750
12b. Code <input type="radio"/> D Amount <input type="radio"/> 4380	12d. Code <input type="radio"/> AA Amount <input type="radio"/> 3313

13. Check the appropriate box for: Statutory employee, Retirement plan, or Third-party sick pay

☐ Statutory employee
 ☒ Retirement plan
 ☐ Third-party sick pay

14. SDI, VPD, or CA SDI (from federal Form W-2, box 14 or 19)

Type	Amount
<input type="radio"/>	<input type="radio"/>

16. State wages, tips, etc.
☐ 100706
15. State and employer's state ID number

State	Employer's state ID number
<input type="radio"/> CA	<input type="radio"/> 182-2976-5

17. State income tax
☐ 7682
Franchise Tax Board Privacy Notice on Collection

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 - Aviso de Privacidad del Franchise Tax Board sobre la Recaudación. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

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

ERIN R BEACHKOFSKI

SSN or ITIN

390-19-7974

Part I Income Adjustment Schedule**Section A — Income** from federal Form 1040 or 1040-SR**A Federal Amounts**
(taxable amounts from your federal tax return)**B Subtractions**
See instructions**C Additions**
See instructions

1 a Total amount from federal Form(s) W-2, box 1. See instructions 1a	<input checked="" type="radio"/> 100706	<input checked="" type="radio"/>	<input checked="" type="radio"/>
b Household employee wages not reported on federal Form(s) W-2 1b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
c Tip income not reported on line 1a 1c	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
d Medicaid waiver payments not reported on federal Form(s) W-2. See instructions 1d	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
e Taxable dependent care benefits from federal Form 2441, line 26 1e	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
f Employer-provided adoption benefits from federal Form 8839, line 29 1f	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
g Wages from federal Form 8919, line 6. 1g	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
h Other earned income. See instructions 1h	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 1750
i Nontaxable combat pay election. See instructions. 1i			<input checked="" type="radio"/>
z Add line 1a through line 1i. 1z	<input checked="" type="radio"/> 100706	<input checked="" type="radio"/>	<input checked="" type="radio"/> 1750
2 Taxable interest. a <input checked="" type="radio"/> 3 2b	<input checked="" type="radio"/> 1480	<input checked="" type="radio"/>	<input checked="" type="radio"/> 1
3 Ordinary dividends. See instructions. a <input checked="" type="radio"/> 539 3b	<input checked="" type="radio"/> 580	<input checked="" type="radio"/>	<input checked="" type="radio"/> 4
4 IRA distributions. See instructions. a <input checked="" type="radio"/> 4b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
5 Pensions and annuities. See instructions. a <input checked="" type="radio"/> 5b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
6 Social security benefits. a <input checked="" type="radio"/> 6b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
7 Capital gain or (loss). See instructions 7	<input checked="" type="radio"/> 12	<input checked="" type="radio"/>	<input checked="" type="radio"/>

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

1 Taxable refunds, credits, or offsets of state and local income taxes 1	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
2 a Alimony received. See instructions. 2a	<input checked="" type="radio"/>		<input checked="" type="radio"/>
3 Business income or (loss). See instructions. . . . 3	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
4 Other gains or (losses) 4	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. 5	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
6 Farm income or (loss) 6	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
7 Unemployment compensation 7	<input checked="" type="radio"/> 7650	<input checked="" type="radio"/> 7650	

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

Section B – Additional Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
9 a Total other income. Add lines 8a through 8z. 9a	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
b1 Disaster loss deduction from form FTB 3805V. 9b1		<input type="radio"/>	
b2 NOL deduction from form FTB 3805V 9b2		<input type="radio"/>	
b3 NOL deduction from form FTB 3805Z, 3807, or 3809 9b3		<input type="radio"/>	
10 Total. 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. 10	<input type="radio"/> 110428	<input type="radio"/> 7650	<input type="radio"/> 1755

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

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

Section C – Adjustments to Income Continued		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
24 Other adjustments:				
a Jury duty pay 24a	<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 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 type="radio"/>	<input type="radio"/>		
d Reforestation amortization and expenses. 24d	<input type="radio"/>	<input type="radio"/>		
e Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 . . . 24e	<input type="radio"/>			
f Contributions to IRC Section 501(c)(18)(D) pension plans 24f	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
g Contributions by certain chaplains to IRC Section 403(b) plans 24g	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
h Attorney fees and court costs for actions involving certain unlawful discrimination claims 24h	<input type="radio"/>			
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 type="radio"/>	<input type="radio"/>		
j Housing deduction from federal Form 2555 24j	<input type="radio"/>	<input type="radio"/>		
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) 24k	<input type="radio"/>			
z Other adjustments. List type and amount.				
<input type="radio"/> 24z	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
25 Total other adjustments. Add line 24a through line 24z 25	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
26 Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions 26	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
27 Total. Subtract line 26 from line 10 in columns A, B, and C. See instructions 27	<input type="radio"/>	110428 <input type="radio"/>	7650 <input type="radio"/>	1755 <input type="radio"/>

Part II Adjustments to Federal Itemized DeductionsCheck 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
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"/> 110428 2			
3 Multiply line 2 by 7.5% (0.075) <input checked="" type="radio"/> 8282 3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 4 <input checked="" type="radio"/>			<input checked="" type="radio"/>
Taxes You Paid			
5 a State and local income tax or general sales taxes. 5a <input checked="" type="radio"/>	7682	<input checked="" type="radio"/> 7682	
b State and local real estate taxes 5b <input checked="" type="radio"/>			
c State and local personal property taxes 5c <input checked="" type="radio"/>			
d Add line 5a through line 5c. 5d <input checked="" type="radio"/>	7682		
e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B. Enter the difference from line 5d and line 5e, column A in line 5e, column C 5e <input checked="" type="radio"/>	7682	<input checked="" type="radio"/> 7682	<input checked="" type="radio"/>
6 Other taxes. List type <input checked="" type="radio"/> _____ 6 <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
7 Add line 5e and line 6. 7 <input checked="" type="radio"/>	7682	<input checked="" type="radio"/> 7682	<input checked="" type="radio"/>
Interest You Paid			
8 a Home mortgage interest and points reported to you on federal Form 1098 8a <input checked="" type="radio"/>			<input checked="" type="radio"/>
b Home mortgage interest not reported to you on federal Form 1098. 8b <input checked="" type="radio"/>			<input checked="" type="radio"/>
c Points not reported to you on federal Form 1098. 8c <input checked="" type="radio"/>			<input checked="" type="radio"/>
d Reserved for future use 8d			
e Add line 8a through line 8c. 8e <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
9 Investment interest. 9 <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
10 Add line 8e and line 9. 10 <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>

Part II Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Gifts to Charity			
11 Gifts by cash or check. 11	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
12 Other than by cash or check. 12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13 Carryover from prior year. 13	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
14 Add line 11 through line 13 14	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Casualty and Theft Losses			
15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions . . 15	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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"/> 7682	<input type="radio"/> 7682	<input type="radio"/>

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

Job Expenses and Certain Miscellaneous Deductions

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

20 Tax preparation fees ☐ 20 15

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

22 Add line 19 through line 21 ☐ 22 15

23 Enter amount from federal Form 1040 or 1040-SR, line 11 ☐ 110428

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0. ☐ 24 2209

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

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

27 Other adjustments. See instructions. Specify. ☐ 27

28 Combine line 26 and line 27. ☐ 28

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

Single or married/RDP filing separately	\$237,035
Head of household	\$355,558
Married/RDP filing jointly or qualifying surviving spouse/RDP.	\$474,075

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

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

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

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

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