

**JAY'S TAX AND BOOKKEEPING
2250 MENZEL PLACE
SANTA CLARA, CA 95050-3624
(408) 244-8476**

October 11, 2019

KETAN UPADHYAY and PRITY VYAS
46876 BRADLEY ST
FREMONT, CA 94539

Dear Ketan and Prity,

**YOUR TAX RETURN WAS PREPARED BASED ON THE
INFORMATION PROVIDED BY YOU. PLEASE REVIEW THE TAX
RETURN TO ENSURE THAT THERE ARE NO OMISSIONS OR
MISSTATEMENTS BEFORE SIGNING THE FORMS.**

**IF DETAILS WERE PROVIDED THRU VARIOUS EMAILS
PLEASE VERIFY ALL DATA AS JAY'S TAX WILL NOT
BE RESPONSIBLE FOR ANY OMISSIONS.**

**IF YOU HAVE ANY FOREIGN INCOME TO REPORT YOU
ARE REQUIRED TO FILE THE 114 (FBAR)FORMS
BESIDES THIS TAX RETURN. PLEASE NOTE JAY'S TAX
& BOOKKEEPING IS NOT RESPONSIBLE FOR FILING
THE FORM UNLESS REQUESTED BY YOU.**

Your 2018 Federal Individual Income Tax return will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879 - IRS e-file Signature Authorization. There is a balance due of \$848.

Make your check payable to the "United States Treasury" and mail your Form 1040-V payment voucher on or before October 15, 2019 to:

INTERNAL REVENUE SERVICE
P.O. BOX 7704
SAN FRANCISCO, CA 94120-7704

Under the Affordable Care Act, you and each member of your household had either health coverage or an exemption for each month during 2018. No individual shared responsibility payment is due with the filing of this return.

Your 2018 California Individual Income Tax Return will be electronically filed with the FTB upon receipt of a signed Form 8879 - California e-file Signature Authorization. There is a balance due of \$1,481.

Mail your California payment voucher on or before October 15, 2019 and make your check payable to:

FRANCHISE TAX BOARD
P.O. BOX 942867
SACRAMENTO, CA 94267-0008

Your 2019 estimated tax payment schedule is listed below. Mail your payments to the address shown on your estimated tax payment vouchers.

Due Date	Federal	California
4/15/19	\$ 5,040	\$ 445
6/17/19	5,040	593
9/16/19	5,040	0
1/15/20	5,040	445
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	\$ 20,160	\$ 1,483

Please be sure to call if you have any questions.

Sincerely,

Jayant Trivedi

The Tax Reform Impact Summary displays a comparison of the actual 2017 and 2018 tax return amounts. Additional information will be noted on continuing pages when the amounts specific to this tax return may differ due to the Tax Cuts and Jobs Act.

	2017	2018
INCOME		
Total income.....	326,960	321,544
ADJUSTMENTS TO INCOME		
Other adjustments.....	0	20,606
Total adjustments.....	0	20,606
Adjusted gross income.....	326,960	300,938
ITEMIZED DEDUCTIONS		
Taxes.....	25,712	10,000
Interest.....	24,100	26,772
Overall itemized deductions limitation.....	-395	0
Total itemized deductions.....	49,417	36,772
TAX COMPUTATION		
Standard deduction.....	12,700	24,000
Larger of itemized or standard deduction.....	49,417	36,772
Income prior to exemption deduction.....	277,543	264,166
Exemption deduction.....	21,384	0
Taxable income.....	256,159	264,166
Tax before AMT and APTC.....	59,749	51,979
Alternative minimum tax.....	7,573	0
Tax before credits.....	67,322	51,979
NONREFUNDABLE CREDITS		
Child tax credit/credit for other dependents.....	0	5,000
Total nonrefundable credits.....	0	5,000
Tax after credits.....	67,322	46,979
OTHER TAXES		
Total tax.....	67,322	46,979
PAYMENTS AND REFUNDABLE CREDITS		
Income tax withheld.....	47,920	31,519
Amount paid with extension.....	18,000	15,000
Total payments and refundable credits.....	65,920	46,519
REFUND OR AMOUNT DUE		
Penalty and interest.....	0	388
Amount you owe.....	1,402	848
TAX RATES		
Marginal tax rate.....	33.0%	24.0%
Effective tax rate.....	26.3%	17.8%

ITEMIZED DEDUCTIONS

In 2017, this return had itemized deductions of state and local taxes greater than the new limit. For 2018, the Tax Cuts and Jobs Act limits the amount of state and local taxes that may be deducted to \$10,000 (\$5,000 if married filing separately).

- California state tax law allows itemized deductions of state and local real estate and personal property taxes in full for 2018.

On the 2017 tax return, itemized deductions were subject to the overall limitation due to high adjusted gross income (AGI). This limitation was removed for 2018 under the Tax Cuts and Jobs Act.

- California state tax law limits itemized deductions for high AGI taxpayers.

TAX COMPUTATION

The Tax Cuts and Jobs Act increased the standard deduction from \$12,700 in 2017, to \$24,000 in 2018.

The Tax Cuts and Jobs Act eliminated the deduction for personal exemptions in 2018.

Due to the Tax Cuts and Jobs Act, the Alternative Minimum Tax exemption amount increased from \$84,500 in 2017, to \$109,400 in 2018.

NONREFUNDABLE CREDITS

The Tax Cuts and Jobs Act increased the child tax credit from \$1,000 per eligible child in 2017, to \$2,000 per eligible child in 2018.

The Tax Cuts and Jobs Act increased the adjusted gross income level by which the child tax credit would begin to phase out from \$110,000 in 2017, to \$400,000 in 2018.

The Tax Cuts and Jobs Act added a new credit for other dependents of \$500 per eligible dependent.

	2018	2017	Diff
INCOME			
Wages, salaries, tips, etc.....	208,500	220,000	-11,500
Rent, royalty, partnership, SCorp, trust	113,044	106,960	6,084
Total income.....	321,544	326,960	-5,416
ADJUSTMENTS TO INCOME			
Self-employed health insurance.....	20,606	0	20,606
Total adjustments.....	20,606	0	20,606
Adjusted gross income.....	300,938	326,960	-26,022
ITEMIZED DEDUCTIONS			
Taxes.....	10,000	25,712	-15,712
Interest.....	26,772	24,100	2,672
Overall itemized deductions limitation..	0	-395	395
Total itemized deductions.....	36,772	49,417	-12,645
TAX COMPUTATION			
Standard deduction.....	24,000	12,700	11,300
Larger of itemized or standard deduction	36,772	49,417	-12,645
Income prior to exemption deduction.....	264,166	277,543	-13,377
Exemption deduction.....	0	21,384	-21,384
Taxable income.....	264,166	256,159	8,007
Tax before AMT and APTC.....	51,979	59,749	-7,770
Alternative minimum tax.....	0	7,573	-7,573
Tax before credits.....	51,979	67,322	-15,343
CREDITS			
Child tax credit & other dependent cr....	5,000	0	5,000
Total credits.....	5,000	0	5,000
Tax after credits.....	46,979	67,322	-20,343
OTHER TAXES			
Total tax.....	46,979	67,322	-20,343
PAYMENTS			
Federal income tax withheld.....	31,519	47,920	-16,401
Amount paid with extension.....	15,000	18,000	-3,000
Total payments.....	46,519	65,920	-19,401
REFUND OR AMOUNT DUE			
Underpayment penalty.....	388	0	388
Amount you owe.....	848	1,402	-554
TAX RATES			
Marginal tax rate.....	24.0%	33.0%	-9.0%
Effective tax rate.....	17.8%	26.3%	-8.5%

	2018	2017	Diff
FEDERAL ADJUSTED GROSS INCOME			
Federal adjusted gross income.....	300,938	326,960	-26,022
ADJUSTED GROSS INCOME			
Adjusted gross income.....	300,938	326,960	-26,022
ITEMIZED DEDUCTIONS			
Federal itemized deductions.....	0	49,812	-49,812
Less state, local and foreign taxes.....	0	16,512	-16,512
Itemized deduction before limitation.....	35,699	0	35,699
California itemized deductions.....	35,699	33,300	2,399
California standard deduction.....	8,802	8,472	330
TAX COMPUTATION			
Total taxable income.....	265,239	293,660	-28,421
Tax.....	19,174	22,023	-2,849
Exemption credits.....	1,704	1,640	64
Net tax.....	17,470	20,383	-2,913
PAYMENTS			
California income tax withheld.....	15,989	15,064	925
Estimated tax payments.....	0	5,000	-5,000
Total payments.....	15,989	20,064	-4,075
REFUND OR AMOUNT DUE			
Amount overpaid.....	0	0	0
Amount you owe.....	1,481	319	1,162
TAX RATES			
Marginal tax rate.....	9.3%	9.3%	0.0%
Effective tax rate.....	6.6%	6.9%	-0.3%

Form **8879**Department of the Treasury
Internal Revenue Service**IRS e-file Signature Authorization**

► Return completed Form 8879 to your ERO. (Don't send to the IRS.)

► Go to www.irs.gov/Form8879 for the latest information.

OMB No. 1545-0074

2018

Submission Identification Number (SID) ►

Taxpayer's name KETAN UPADHYAY	Social security number 623-11-8920
Spouse's name PRITY VYAS	Spouse's social security number 124-80-2184

Part I Tax Return Information – Tax Year Ending December 31, 2018 (Whole dollars only)

1	Adjusted gross income (Form 1040, line 7; Form 1040NR, line 35)	1	300,938.
2	Total tax (Form 1040, line 15; Form 1040NR, line 61)	2	46,979.
3	Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 16; Form 1040NR, line 62a)	3	31,519.
4	Refund (Form 1040, line 20a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	4	
5	Amount you owe (Form 1040, line 22; Form 1040NR, line 75)	5	848.

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

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2018, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- ☒ I authorize JAY'S TAX AND BOOKKEEPING to enter or generate my PIN 16148
ERO firm name Enter five digits, but don't enter all zeros
- as my signature on my tax year 2018 electronically filed income tax return.
- ☐ I will enter my PIN as my signature on my tax year 2018 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► _____ Date ► 9/27/2019**Spouse's PIN: check one box only**

- ☒ I authorize JAY'S TAX AND BOOKKEEPING to enter or generate my PIN 28483
ERO firm name Enter five digits, but don't enter all zeros
- as my signature on my tax year 2018 electronically filed income tax return.
- ☐ I will enter my PIN as my signature on my tax year 2018 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ► _____ Date ► 9/27/2019**Practitioner PIN Method Returns Only – continue below****Part III Certification and Authentication – Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 77058522501
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2018 electronically filed 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 **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ► Jayant Trivedi Date ► 9/27/2019

ERO Must Retain This Form – See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Form **8879** (2018)

File only if you are making a payment with Form 1040. Return this voucher with check or money order payable to the "United States Treasury." Please write your social security number, daytime phone number, and " 2018 Form 1040" on your check or money order. Please do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Make your check payable to the "United States Treasury" and mail Form 1040-V payments to:

Internal Revenue Service
P.O. Box 7704
San Francisco, CA 94120-7704

Form 1040-V (2018)

▼ Detach Here and Mail With Your Payment and Return ▼

Department of the Treasury
Internal Revenue Service (99)

2018

Form 1040-V Payment Voucher

- ▶ Use this voucher when making a payment with Form 1040.
- ▶ Do not staple this voucher or your payment to Form 1040.
- ▶ Make your check or money order payable to the 'United States Treasury.'
- ▶ Write your social security number (SSN) on your check or money order.

Enter the amount of your payment ▶	848.
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FDIA8601L 08/06/18 1030



KETAN UPADHYAY & PRITY VYAS
46876 BRADLEY ST
FREMONT CA 94539

INTERNAL REVENUE SERVICE
P.O. BOX 7704
SAN FRANCISCO CA 94120-7704

623118920 VX UPAD 30 0 201812 610

Make your check payable to the "United States Treasury"
include your SSN, daytime phone # and "2018 Form 4868"
Mail your payment to:

Internal Revenue Service
P.O. Box 7122
San Francisco, CA 94120-7122

▼ DETACH HERE ▼

Form 4868 Department of the Treasury Internal Revenue Service (99)		Application for Automatic Extension of Time To File U.S. Individual Income Tax Return		FDIA4601L 07/11/18. 2018	
Part I Identification		Part II Individual Income Tax			
1 KETAN UPADHYAY PRITY VYAS 46876 BRADLEY ST FREMONT, CA 94539		4 Estimate of total tax liability for 2018 .. \$ 46,979. 5 Total 2018 payments 31,519. 6 Balance due. Subtract line 5 from line 4 (see instructions)..... 15,460. 7 Amount you are paying (see instructions)..... 15,000.			
2 623-11-8920		3 124-80-2184			
		8 Check here if you are 'out of the country' and a U.S. citizen or resident (see instructions) <input type="checkbox"/> 9 Check here if you file Form 1040NR or 1040NR-EZ and did not receive wages as an employee subject to U.S. income tax withholding <input type="checkbox"/>			

623118920 VX UPAD 30 0 201812 670

Filing status: ☐ Single ☒ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

Your first name and initial **KETAN UPADHYAY** Last name **UPADHYAY** Your social security number **623-11-8920**

Your standard deduction: ☐ Someone can claim you as a dependent ☐ You were born before January 2, 1954 ☐ You are blind

If joint return, spouse's first name and initial **PRITY VYAS** Last name **VYAS** Spouse's social security number **124-80-2184**

Spouse standard deduction: ☐ Someone can claim your spouse as a dependent ☐ Spouse was born before January 2, 1954 ☒ Full-year health care coverage or exempt (see inst.)

☐ Spouse is blind ☐ Spouse itemizes on a separate return or you were dual-status alien

Home address (number and street). If you have a P.O. box, see instructions. **46876 BRADLEY ST** Apt. no. Presidential Election Campaign (see inst.) ☐ You ☐ Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6. **FREMONT, CA 94539** If more than four dependents, see inst. and ☒ here ☐

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
ISHAAN UPADHYAY		614-75-2673	Son	<input checked="" type="checkbox"/>	<input type="checkbox"/>
SHOBHANABEN P UPADHYAY		603-85-1517	Other	<input type="checkbox"/>	<input checked="" type="checkbox"/>
PRAMODRAI K UPADHYAY		616-85-9599	Parent	<input type="checkbox"/>	<input checked="" type="checkbox"/>
VIHAAN UPADHYAY		391-81-3906	Son	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature **Jayant Trivedi** Date Your occupation **MANAGER** If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Joint return? See instructions. Keep a copy for your records. ☒ Spouse's signature. If a joint return, **both** must sign. Date Spouse's occupation **ACCOUNTANT** If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Preparer's name **Jayant Trivedi** **Preparer's signature** **Jayant Trivedi** **PTIN** **P00607168** **Firm's EIN** **77-0325476** **Check if:** ☐ 3rd Party Designee

Firm's name **JAY'S TAX AND BOOKKEEPING** **Phone no.** **(408) 244-8476** ☒ Self-employed

Firm's address **2250 Menzel Place**
Santa Clara, CA 95050-3624

Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.

1 Wages, salaries, tips, etc. Attach Form(s) W-2	1	208,500.
2a Tax-exempt interest	2a	
3a Qualified dividends	3a	
4a IRAs, pensions, and annuities	4a	
5a Social security benefits	5a	
6 Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22	6	113,044.
7 Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6	7	321,544.
8 Standard deduction or itemized deductions (from Schedule A)	8	300,938.
9 Qualified business income deduction (see instructions)	9	36,772.
10 Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-	10	264,166.
11 a Tax (see inst.) 51,979. (check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form 4972 3 <input type="checkbox"/>)	11	51,979.
b Add any amount from Schedule 2 and check here	<input type="checkbox"/>	
12 a Child tax credit/credit for other dependents 5,000.	12	5,000.
b Add any amount from Schedule 3 and check here	<input type="checkbox"/>	
13 Subtract line 12 from line 11. If zero or less, enter -0-	13	46,979.
14 Other taxes. Attach Schedule 4.	14	
15 Total tax. Add lines 13 and 14.	15	46,979.
16 Federal income tax withheld from Forms W-2 and 1099	16	31,519.
17 Refundable credits: a EIC (see inst.) b Sch. 8812 c Form 8863	17	15,000.
Add any amount from Schedule 5	17	15,000.
18 Add lines 16 and 17. These are your total payments	18	46,519.
19 If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid	19	
20a Amount of line 19 you want refunded to you. If Form 8888 is attached, check here	20a	
b Routing number c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d Account number		
21 Amount of line 19 you want applied to your 2019 estimated tax	21	
Amount You Owe 22 Amount you owe. Subtract line 18 from line 15. For details on how to pay, see instructions.	22	848.
23 Estimated tax penalty (see instructions)	23	388.

SCHEDULE 1
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Income and Adjustments to Income**▶ **Attach to Form 1040.**▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2018Attachment
Sequence No. **01**

Name(s) shown on Form 1040

KETAN UPADHYAY AND PRITY VYAS

Your social security number

623-11-8920

Additional Income	1-9b	Reserved	1-9b	
	10	Taxable refunds, credits, or offsets of state and local income taxes	10	
	11	Alimony received	11	
	12	Business income or (loss). Attach Schedule C or C-EZ	12	
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	13	
	14	Other gains or (losses). Attach Form 4797	14	
	15a	Reserved	15b	
	16a	Reserved	16b	
	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	113,044.
	18	Farm income or (loss). Attach Schedule F	18	
	19	Unemployment compensation	19	
	20a	Reserved	20b	
	21	Other income. List type and amount	21	
	22	Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23	22	113,044.
Adjustments to Income	23	Educator expenses	23	
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	24	
	25	Health savings account deduction. Attach Form 8889	25	
	26	Moving expenses for members of the Armed Forces. Attach Form 3903	26	
	27	Deductible part of self-employment tax. Attach Schedule SE	27	
	28	Self-employed SEP, SIMPLE, and qualified plans	28	
	29	Self-employed health insurance deduction	29	20,606.
	30	Penalty on early withdrawal of savings	30	
	31a	Alimony paid b Recipient's SSN ▶	31a	
	32	IRA deduction	32	
	33	Student loan interest deduction	33	
	34	Reserved	34	
	35	Reserved	35	
	36	Add lines 23 through 35	36	20,606.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.**Schedule 1 (Form 1040) 2018**

SCHEDULE 5
(Form 1040)

Department of the Treasury
Internal Revenue Service

Other Payments and Refundable Credits

▶ **Attach to Form 1040.**

▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2018

Attachment
Sequence No. **05**

Name(s) shown on Form 1040

KETAN UPADHYAY AND PRITY VYAS

Your social security number

623-11-8920

**Other
Payments
and
Refundable
Credits**

65	Reserved	65	
66	2018 estimated tax payments and amount applied from 2017 return	66	
67a	Reserved	67a	
b	Reserved	67b	
68-69	Reserved	68-69	
70	Net premium tax credit. Attach Form 8962	70	
71	Amount paid with request for extension to file (see instructions)	71	15,000.
72	Excess social security and tier 1 RRTA tax withheld	72	
73	Credit for federal tax on fuels. Attach Form 4136	73	
74	Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	74	
75	Add the amounts in the far right column. These are your total other payments and refundable credits. Enter here and include on Form 1040, line 17.	75	15,000.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 5 (Form 1040) 2018

SCHEDULE A
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Itemized Deductions**

► Go to www.irs.gov/ScheduleA for instructions and the latest information.
► Attach to Form 1040.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2018Attachment
Sequence No. **07**

Name(s) shown on Form 1040

KETAN UPADHYAY AND PRITY VYAS

Your social security number

623-11-8920

**Medical
and
Dental
Expenses****Caution:** Do not include expenses reimbursed or paid by others.

- 1 Medical and dental expenses (see instructions) **1**
- 2 Enter amount from Form 1040, line 7 **2**
- 3 Multiply line 2 by 7.5% (0.075) **3**
- 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- **4** 0.

**Taxes You
Paid**

- 5 State and local taxes.
- a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box. ☐ **5a** 22,643.
- b State and local real estate taxes (see instructions) **5b** 8,927.
- c State and local personal property taxes **5c**
- d Add lines 5a through 5c **5d** 31,570.
- e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) **5e** 10,000.
- 6 Other taxes. List type and amount ►
- 7 Add lines 5e and 6 **7** 10,000.

**Interest
You Paid****Caution:**
Your mortgage
interest
deduction may
be limited (see
instructions).

- 8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box. ☐
- a Home mortgage interest and points reported to you on Form 1098 **8a** 26,772.
- b Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►
- c Points not reported to you on Form 1098. See instructions for special rules. **8c**
- d Reserved **8d**
- e Add lines 8a through 8c **8e** 26,772.
- 9 Investment interest. Attach Form 4952 if required. See instructions **9**
- 10 Add lines 8e and 9 **10** 26,772.

**Gifts to
Charity**If you made a gift
and got a benefit for
it, see instructions.

- 11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions **11**
- 12 Other than by cash or check. If any gift of \$250 or more, see instructions. You **must** attach Form 8283 if over \$500. **12**
- 13 Carryover from prior year **13**
- 14 Add lines 11 through 13 **14** 0.

**Casualty and
Theft Losses**

- 15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions. **15** 0.

**Other
Itemized
Deductions**

- 16 Other—from list in instructions. List type and amount ►
- 16 0.

**Total
Itemized
Deductions**

- 17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040, line 8 **17** 36,772.
- 18 If you elect to itemize deductions even though they are less than your standard deduction, check here. ☐

Name(s) shown on return. Do not enter name and social security number if shown on Page 1.

Your social security number

KETAN UPADHYAY AND PRITY VYAS

623-11-8920

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations**

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach **Form 6198** (see instructions).

- 27** Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	AASHNA U LLC	P		82-4330357		
B	AASHNA U LLC	P		82-4330357		
C	ISHAAN ENTERPRISE	S		26-4773547		
D	VIHAAN ENTERPRISE	S		81-1996559		

Passive Income and Loss			Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss from Schedule K-1	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1	
A		4,068.			
B		4,069.			
C				90,968.	
D				30,213.	
29 a Totals				121,181.	
b Totals		8,137.			
30 Add columns (h) and (k) of line 29a			30	121,181.	
31 Add columns (g), (i), and (j) of line 29b			31	-8,137.	
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31			32	113,044.	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer ID no.
A		
B		
Passive Income and Loss		Nonpassive Income and Loss
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1
A		
B		
34 a Totals		
b Totals		
35 Add columns (d) and (f) of line 34a		35
36 Add columns (c) and (e) of line 34b		36
37 Total estate and trust income or (loss). Combine lines 35 and 36		37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q , line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q , line 1b	(e) Income from Schedules Q , line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below.				39

Part V Summary

40 Net farm rental income or (loss) from Form 4835 . Also, complete line 42 below	40	
41 Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 17, or Form 1040NR, line 18	41	113,044.
42 Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code AC; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	42	
43 Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

Form **8867**Department of the Treasury
Internal Revenue Service**Paid Preparer's Due Diligence Checklist**

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status

► To be completed by preparer and filed with Form 1040, 1040NR, 1040SS, or 1040PR.

► Go to www.irs.gov/Form8867 for instructions and the latest information.

OMB No. 1545-0074

2018Attachment
Sequence No. **70**

Taxpayer name(s) shown on return

KETAN UPADHYAY AND PRITY VYAS

Taxpayer identification number

623-11-8920

Enter preparer's name and PTIN

Jayant Trivedi P00607168**Part I Due Diligence Requirements**

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on this return and complete the related Parts I-V for the benefit(s), and/or HOH filing status claimed (check all that apply).

EIC	CTC/ ACTC/ODC	AOTC	HOH
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

1 Did you complete the return based on information for tax year 2018 provided by the taxpayer or reasonably obtained by you?☒ **Yes** ☐ **No****2** If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040SS, 1040PR, or 1040NR instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?☒ **Yes** ☐ **No** ☐ **N/A****3** Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.

- Interview the taxpayer, ask questions, and document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.
- Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and the amount of any credit(s) claimed.

☒ **Yes** ☐ **No****4** Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)☐ **Yes** ☒ **No****a** Did you make reasonable inquiries to determine the correct, complete, and consistent information?☐ **Yes** ☐ **No****b** Did you document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)☐ **Yes** ☐ **No****5** Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to compute the amount of the credit(s)☒ **Yes** ☐ **No**

List those documents, if any, that you relied on.

6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount of any credit(s) claimed on the return if his/her return is selected for audit?☒ **Yes** ☐ **No****7** Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?

(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)

☒ **Yes** ☐ **No** ☐ **N/A****a** Did you complete the required recertification Form 8862?☐ **Yes** ☐ **No** ☐ **N/A****8** If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Form 1040, Schedule C?☐ **Yes** ☐ **No** ☒ **N/A****BAA For Paperwork Reduction Act Notice, see separate instructions.**Form **8867** (2018)

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

	EIC	CTC/ ACTC/ODC	AOTC	HOH
9a Have you determined that this taxpayer is, in fact, eligible to claim the EIC for the number of children for whom the EIC is claimed, or to claim the EIC if the taxpayer has no qualifying child? (Skip 9b and 9c if the taxpayer is claiming the EIC and does not have a qualifying child.)	<input type="checkbox"/> Yes <input type="checkbox"/> No			
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	<input type="checkbox"/> Yes <input type="checkbox"/> No			
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A			

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	EIC	CTC/ ACTC/ODC	AOTC	HOH
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A		
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A		

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

	EIC	CTC/ ACTC/ODC	AOTC	HOH
13 Did the taxpayer provide the required substantiation for the credit, including a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?			<input type="checkbox"/> Yes <input type="checkbox"/> No	

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

	EIC	CTC/ ACTC/ODC	AOTC	HOH
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?				<input type="checkbox"/> Yes <input type="checkbox"/> No

Part VI Eligibility Certification

► **You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:**

- Interview the taxpayer, ask adequate questions, document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to determine the amount of the credit(s) claimed;
- Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- Submit Form 8867 in the manner required; **and**
- Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 - A copy of Form 8867;
 - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed;
 - Copies of any documents provided by the taxpayer on which you relied to determine eligibility for the credit(s) and/or HOH filing status;
 - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained; and
 - A record of any additional questions you may have asked to determine eligibility to claim the credit(s), and/or HOH filing status and the amount(s) of any credit(s) claimed and the taxpayer's answers.

► **If you have not complied with all due diligence requirements, you may have to pay a \$520 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.**

15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
---	---

**Net Investment Income Tax –
Individuals, Estates, and Trusts**

▶ Attach to your tax return.
▶ Go to www.irs.gov/Form8960 for instructions and the latest information.

OMB No. 1545-2227

2018

Attachment
Sequence No. **72**

Name(s) shown on your tax return

KETAN UPADHYAY AND PRITY VYAS

Your social security number or EIN

623-11-8920

Part I Investment Income

- ☐ Section 6013(g) election (see instructions)
☐ Section 6013(h) election (see instructions)
☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)	1	
2	Ordinary dividends (see instructions)	2	
3	Annuities (see instructions)	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	113,044.
4b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	-113,044.
4c	Combine lines 4a and 4b	4c	
5a	Net gain or loss from disposition of property (see instructions)	5a	
5b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	
5c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	
5d	Combine lines 5a through 5c	5d	
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)	6	
7	Other modifications to investment income (see instructions)	7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a	
9b	State, local, and foreign income tax (see instructions)	9b	
9c	Miscellaneous investment expenses (see instructions)	9c	
9d	Add lines 9a, 9b, and 9c	9d	
10	Additional modifications (see instructions)	10	
11	Total deductions and modifications. Add lines 9d and 10	11	

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0-	12	0.
Individuals:			
13	Modified adjusted gross income (see instructions)	13	300,938.
14	Threshold based on filing status (see instructions)	14	250,000.
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	50,938.
16	Enter the smaller of line 12 or line 15	16	
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	17	
Estates and Trusts:			
18a	Net investment income (line 12 above)	18a	
18b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b	
18c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
19b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
19c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	21	

TAX PAYMENT WORKSHEET KEEP FOR YOUR RECORDS

- 1 Total tax you expect to owe. This is the amount you expect to enter on Form 540, line 64; or Long Form 540NR, line 74 1 17,470.
- 2 Payments and credits:
- a California income tax withheld (including real estate and nonresident withholding) 2a 15,989.
- b California estimated tax payments and amount applied from your 2017 tax return 2b _____
(To check your estimated tax payments go to ftb.ca.gov and login or register for MyFTB.)
- c Other payments and credits (including any tax payments made with any previous form FTB 3519) ... 2c _____
- 3 Total tax payments and credits. Add line 2a, line 2b, and line 2c 3 15,989.
- 4 Tax due. Is line 1 more than line 3? 4 1,481.

- **No. Stop here.** You have no tax due. **Do not** mail form FTB 3519. If you file your tax return by October 15, 2019 (fiscal year filer — see instructions), the automatic extension will apply.
- **Yes.** Subtract line 3 from line 1 and enter on line 4. This is your tax due. For online payments, **do not** mail the form, go to ftb.ca.gov/pay for more information. If you meet the requirements of the Mandatory e-Pay program, you must make all payments electronically, regardless of the taxable year or amount. Go to ftb.ca.gov/e-pay. For check or money order payments, using black or blue ink, complete your check or money order and form FTB 3519. Enter the tax due amount from line 4 as the 'Amount of payment.' Make your check or money order payable to the 'Franchise Tax Board,' and write your SSN or ITIN and '2018 FTB 3519' in the 'For' section. Enclose, but **do not** staple your payment to form FTB 3519 and mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0008.**

IF AMOUNT OF PAYMENT IS ZERO, DO NOT MAIL THIS FORM.

WHERE TO FILE: 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 '2018 FTB 3519' 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.

WHEN TO FILE: **Calendar year filers — File and Pay by April 15, 2019.**
Fiscal Year Filers — see instructions

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.

ONLINE SERVICES: Use Web Pay and enjoy the ease of our free online payment service.
Go to ftb.ca.gov/pay for more information.
Do not mail this form if you use Web Pay.

----- DETACH HERE ----- IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM ----- DETACH HERE -----
CAUTION: You may be required to pay electronically. See instructions.

TAXABLE YEAR **2018** **Payment for Automatic
Extension for Individuals**

CALIFORNIA FORM
3519 (PIT)

623-11-8920 UPAD 124-80-2184
KETAN UPADHYAY
PRITY VYAS

18

46876 BRADLEY ST
FREMONT CA 94539

Amount of Payment 1481.

Voucher at bottom of page.

Mail 3582 payments to:

Franchise Tax Board
P.O. Box 942867
Sacramento, CA 94267-0008

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.

WHERE TO FILE: 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 "2018 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.

WHEN TO FILE: Calendar Year – File and pay by April 15, 2019.

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.

ONLINE SERVICES: Use Web Pay and enjoy the ease of our free online payment service.
Go to ftb.ca.gov/pay for more information. **Do not mail this voucher if you use Web Pay.**

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

2018

**Payment Voucher for
Individual e-filed Returns**

CALIFORNIA FORM

3582 (e-file)

623-11-8920 UPAD 124-80-2184 18
KETAN UPADHYAY
PRITY VYAS

46876 BRADLEY ST
FREMONT CA 94539

Amount of Payment 1481.

2018

California Resident
Income Tax Return

540

APE

ATTACH FEDERAL RETURN

623-11-8920 UPAD 124-80-2184

KETAN UPADHYAY
PRITY VYAS

18

A
R
RP46876 BRADLEY ST
FREMONT CA 94539

03-31-1974 04-17-1980

01	2	45	0	406	0	113	0	
06		46	0	407	0	115	0	
07	2	236	47	0	408	0	116	0
08	0	0	48	17470	410	0	117	0
09	0	0	61	0	413	0	APE	0
10	4	1468	62	0	422	0	3800	0
11		1704	63	0	423	0	3803	0
12		208500	64	17470	424	0	SCHG1	0
13		300938	71	15989	425	0	5870A	0
14		0	72	0	430	0	5805 5805F	0
16		0	73	0	431	0	DESIGNEE	0
17		300938	74	0	432	0	TPIDP 00607168	
18		35699	75	0	433	0	FN 770325476	
19		265239	76	15989	434	0	CCF	0
31		19174	91	0	435	0	3805P	0
32		1704	92	15989	436	0	NQDC	0
33		17470	93	0	437	0	3540	0
34		0	94	0	438	0	3554	0
35		17470	95	0	439	0	3805Z	0
40		0	96	0	440	0	3807	0
43		0	97	1481	441	0	3808	0
44		0	400	0	442	0	3809	0
			401	0	443	0	IRC453A	0
			403	0	110	0	IRC1341	0
			405	0	111	1481		
					112	0	(510) 754-1349	

ISHAAN UPADHYAY
614-75-2673 SON
SHOBHANABEN UPADHYAY
603-85-1517 OTHER
PRAMODRAI K UPADHYAY
616-85-9599 PARENT

Filing
StatusIf your California filing status is different from your federal filing status, check the box here. ☐1 ☐ Single4 ☐ Head of household (with qualifying person). See instructions.2 ☒ Married/RDP filing jointly. See inst.5 ☐ Qualifying widow(er). See instructions. 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. . . .

Your name: KETAN UPADHYAY

Your SSN or ITIN: 623-11-8920

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

Exemptions

- For line 7, line 8, line 9, and line 10: Multiply the amount 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 \$118 = • \$ 236.

- 8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. • 8 ☐ x \$118 = • \$

- 9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. • 9 ☐ x \$118 = • \$

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

	Dependent 1	Dependent 2	Dependent 3
First Name	• <input type="radio"/> SEE STATEMENT 1	• <input type="radio"/>	• <input type="radio"/>
Last Name	• <input type="radio"/>	• <input type="radio"/>	• <input type="radio"/>
SSN	• <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 ☐ 4 x \$367 = • \$ 1,468.

- 11 **Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32. • 11 \$ 1,704.

Taxable Income 12 State wages from your Form(s) W-2, box 16. • 12 208,500.

- 13 Enter federal adjusted gross income from Form 1040, line 7. • 13 300,938.

- 14 California adjustments — subtractions. Enter the amount from Schedule CA (540), line 37, column B. • 14

- 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions. • 15 300,938.

- 16 California adjustments — additions. Enter the amount from Schedule CA (540), line 37, column C. • 16

- 17 California adjusted gross income. Combine line 15 and line 16. • 17 300,938.

- 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 \$4,401
• Married/RDP filing jointly, Head of household, or Qualifying widow(er). \$8,802

If Married/RDP filing separately or the box on line 6 is checked, STOP. See instructions. • 18 35,699.

- 19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0-. • 19 265,239.

Tax

- 31 Tax. Check the box if from: ☐ Tax Table ☒ Tax Rate Schedule
• ☐ FTB 3800 • ☐ FTB 3803 • 31 19,174.

- 32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$194,504, see instructions. • 32 1,704.

- 33 Subtract line 32 from line 31. If less than zero, enter -0-. • 33 17,470.

- 34 Tax. See instructions. Check the box if from: • ☐ Schedule G-1 • ☐ FTB 5870A. • 34

- 35 Add line 33 and line 34. • 35 17,470.

Your name: KETAN UPADHYAY

Your SSN or ITIN: 623-11-8920

Special Credits	40	Nonrefundable Child and Dependent Care Expenses Credit. See instructions	● 40	<input type="text"/>
	43	Enter credit name <input type="text"/> code ● <input type="text"/> and amount	● 43	<input type="text"/>
	44	Enter credit name <input type="text"/> code ● <input type="text"/> and amount	● 44	<input type="text"/>
	45	To claim more than two credits, see instructions. Attach Schedule P (540)	● 45	<input type="text"/>
	46	Nonrefundable renter's credit. See instructions	● 46	<input type="text"/>
	47	Add line 40 through line 46. These are your total credits.	⊙ 47	<input type="text"/>
	48	Subtract line 47 from line 35. If less than zero, enter -0-	⊙ 48	<input type="text" value="17,470."/>

Other Taxes	61	Alternative minimum tax. Attach Schedule P (540)	● 61	<input type="text"/>
	62	Mental Health Services Tax. See instructions	● 62	<input type="text"/>
	63	Other taxes and credit recapture. See instructions	● 63	<input type="text"/>
	64	Add line 48, line 61, line 62, and line 63. This is your total tax	● 64	<input type="text" value="17,470."/>

Payments	71	California income tax withheld. See instructions	● 71	<input type="text" value="15,989."/>
	72	2018 CA estimated tax and other payments. See instructions	● 72	<input type="text"/>
	73	Withholding (Form 592-B and/or 593). See instructions	● 73	<input type="text"/>
	74	Excess SDI (or VPD) withheld. See instructions	● 74	<input type="text" value="0."/>
	75	Earned Income Tax Credit (EITC)	● 75	<input type="text"/>
	76	Add lines 71 through 75. These are your total payments. See instructions	⊙ 76	<input type="text" value="15,989."/>

Use Tax	91	Use Tax. Do not leave blank. See instructions	● 91	<input type="text" value="0."/>
		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.		

Overpaid Tax/ Tax Due	92	Payments balance. If line 76 is more than line 91, subtract line 91 from line 76.	⊙ 92	<input type="text" value="15,989."/>
	93	Use Tax balance. If line 91 is more than line 76, subtract line 76 from line 91.	⊙ 93	<input type="text"/>
	94	Overpaid tax. If line 92 is more than line 64, subtract line 64 from line 92.	⊙ 94	<input type="text"/>
	95	Amount of line 94 you want applied to your 2019 estimated tax.	● 95	<input type="text"/>
	96	Overpaid tax available this year. Subtract line 95 from line 94.	● 96	<input type="text"/>
	97	Tax due. If line 92 is less than line 64, subtract line 92 from line 64.	⊙ 97	<input type="text" value="1,481."/>

Your name: **KETAN UPADHYAY**

Your SSN or ITIN: **623-11-8920**

Contributions	Code	Amount
California Seniors Special Fund. See instructions	● 400	<input type="text"/>
Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund	● 401	<input type="text"/>
Rare and Endangered Species Preservation Voluntary Tax Contribution Program	● 403	<input type="text"/>
California Breast Cancer Research Voluntary Tax Contribution Fund	● 405	<input type="text"/>
California Firefighters' Memorial Fund	● 406	<input type="text"/>
Emergency Food for Families Voluntary Tax Contribution Fund	● 407	<input type="text"/>
California Peace Officer Memorial Foundation Fund	● 408	<input type="text"/>
California Sea Otter Fund.	● 410	<input type="text"/>
California Cancer Research Voluntary Tax Contribution Fund	● 413	<input type="text"/>
School Supplies for Homeless Children Fund	● 422	<input type="text"/>
State Parks Protection Fund/Parks Pass Purchase	● 423	<input type="text"/>
Protect Our Coast and Oceans Voluntary Tax Contribution Fund	● 424	<input type="text"/>
Keep Arts in Schools Voluntary Tax Contribution Fund	● 425	<input type="text"/>
State Children's Trust Fund for the Prevention of Child Abuse	● 430	<input type="text"/>
Prevention of Animal Homelessness and Cruelty Fund	● 431	<input type="text"/>
Revive the Salton Sea Fund	● 432	<input type="text"/>
California Domestic Violence Victims Fund	● 433	<input type="text"/>
Special Olympics Fund	● 434	<input type="text"/>
Type 1 Diabetes Research Fund	● 435	<input type="text"/>
California YMCA Youth and Government Voluntary Tax Contribution Fund	● 436	<input type="text"/>
Habitat for Humanity Voluntary Tax Contribution Fund	● 437	<input type="text"/>
California Senior Citizen Advocacy Voluntary Tax Contribution Fund	● 438	<input type="text"/>
Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	● 439	<input type="text"/>
Rape Backlog Kit Voluntary Tax Contribution Fund	● 440	<input type="text"/>
Organ and Tissue Donor Registry Voluntary Tax Contribution Fund	● 441	<input type="text"/>
National Alliance on Mental Illness California Voluntary Tax Contribution Fund	● 442	<input type="text"/>
Schools Not Prisons Voluntary Tax Contribution Fund	● 443	<input type="text"/>
110 Add code 400 through code 443. This is your total contribution.	● 110	<input type="text"/>

Your name: **KETAN UPADHYAY**Your SSN or ITIN: **623-11-8920****Amount
You Owe****111 AMOUNT YOU OWE.** If you do not have an amount on line 96, add line 93, line 97, and line 110. See instructions. Do not send cash.Mail to: **FRANCHISE TAX BOARD****PO BOX 942867****SACRAMENTO CA 94267-0001**● **111** **1,481.**Pay online — Go to **ftb.ca.gov/pay** for more information.**Interest and
Penalties****112** Interest, late return penalties, and late payment penalties. **112****113** Underpayment of estimated tax. Check the box: ● ☐ **FTB 5805 attached** ● ☐ **FTB 5805F attached** ● **113****114** Total amount due. See instructions. Enclose, but **do not** staple, any payment **114** **1,481.****Refund and
Direct Deposit****115 REFUND OR NO AMOUNT DUE.** Subtract the sum of line 110, line 112 and line 113 from line 96. See instructions.Mail to: **FRANCHISE TAX BOARD****PO BOX 942840****SACRAMENTO CA 94240-0001**● **115** **0.**

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:

● Type
● Routing number ☐ Checking ● Account number ● **116** Direct deposit amount
☐ Savings

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Type
● Routing number ☐ Checking ● Account number ● **117** Direct deposit amount
☐ Savings

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

To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to **ftb.ca.gov/forms** and search for **1131**. To request this notice by mail, call 800.852.5711. 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)

**Sign
Here**

● Your email address. Enter only one email address.

● Preferred phone number

(510) 754-1349

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

JAYANT TRIVEDI

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

JAY'S TAX AND BOOKKEEPING

● PTIN

P00607168

Firm's address

**2250 MENZEL PLACE
SANTA CLARA, CA 95050-3624**

● FEIN

770325476Do 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

2018 California Adjustments – Residents

CA (540)

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

Name(s) as shown on tax return

SSN or ITIN

KETAN UPADHYAY AND PRITY VYAS

623-11-8920

Part I Income Adjustment Schedule

Section A – Income

from federal form 1040

	A	Federal Amounts (taxable amounts from your federal tax return)	B	Subtractions See instructions	C	Additions See instructions
1 Wages, salaries, tips, etc. See instructions before making an entry in column B or C. 1	<input checked="" type="radio"/>	208,500.	<input checked="" type="radio"/>		<input checked="" type="radio"/>	
2 Taxable interest (a) <input checked="" type="radio"/> 2b	<input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>	
3 Ordinary dividends. See instructions. (a) <input checked="" type="radio"/> 3b	<input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>	
4 IRAs, pensions, and annuities. See instructions. (a) <input checked="" type="radio"/> 4b	<input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>	
5 Social security benefits. (a) <input checked="" type="radio"/> 5b	<input checked="" type="radio"/>		<input checked="" type="radio"/>			

Section B – Additional Income

from federal Schedule 1 (Form 1040)

10 Taxable refunds, credits, or offsets of state and local income taxes. 10	<input checked="" type="radio"/>		<input checked="" type="radio"/>			
11 Alimony received 11	<input checked="" type="radio"/>				<input checked="" type="radio"/>	
12 Business income or (loss) 12	<input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>	
13 Capital gain or (loss). See instructions 13	<input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>	
14 Other gains or (losses) 14	<input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>	
15a Reserved 15a						
16a Reserved 16b						
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. 17	<input checked="" type="radio"/>	113,044.	<input checked="" type="radio"/>		<input checked="" type="radio"/>	
18 Farm income or (loss) 18	<input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>	
19 Unemployment compensation. 19	<input checked="" type="radio"/>		<input checked="" type="radio"/>			
20a Reserved 20a						
21 Other income.			a <input checked="" type="radio"/>	a		
a California lottery winnings			b <input checked="" type="radio"/>	b		
b Disaster loss deduction from FTB 3805V			c <input checked="" type="radio"/>	c	<input checked="" type="radio"/>	
c Federal NOL (federal Schedule 1 (Form 1040), line 21)			d <input checked="" type="radio"/>	d		
d NOL deduction from FTB 3805V			e <input checked="" type="radio"/>	e		
e NOL from FTB 3805Z, 3806, 3807, or 3809			f <input checked="" type="radio"/>	f	<input checked="" type="radio"/>	
f Other (describe):						
22 Total. Combine line 1 through line 21 in column A. Add line 1 through line 21f in column B and column C. Go to Section C. 22	<input checked="" type="radio"/>	321,544.	<input checked="" type="radio"/>		<input checked="" type="radio"/>	

Section C – Adjustments to Income

from federal Schedule 1 (Form 1040)

23 Educator expenses. 23	<input checked="" type="radio"/>		<input checked="" type="radio"/>			
24 Certain business expenses of reservists, performing artists, and fee-basis government officials 24	<input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>	
25 Health savings account deduction 25	<input checked="" type="radio"/>		<input checked="" type="radio"/>			
26 Moving expenses. Attach federal Form 3903. See instructions. 26	<input checked="" type="radio"/>				<input checked="" type="radio"/>	
27 Deductible part of self-employment tax 27	<input checked="" type="radio"/>					
28 Self-employed SEP, SIMPLE, and qualified plans 28	<input checked="" type="radio"/>					
29 Self-employed health insurance deduction 29	<input checked="" type="radio"/>	20,606.				
30 Penalty on early withdrawal of savings 30	<input checked="" type="radio"/>					
31a Alimony paid.						
b Recipient's SSN <input checked="" type="radio"/> Last name <input checked="" type="radio"/> 31a	<input checked="" type="radio"/>				<input checked="" type="radio"/>	
32 IRA deduction 32	<input checked="" type="radio"/>					
33 Student loan interest deduction 33	<input checked="" type="radio"/>				<input checked="" type="radio"/>	
34 Reserved 34						
35 Reserved 35						
36 Add line 23 through line 31a and line 32 through line 35 in columns A, B, and C. See instructions. 36	<input checked="" type="radio"/>	20,606.	<input checked="" type="radio"/>		<input checked="" type="radio"/>	
37 Total. Subtract line 36 from line 22 in columns A, B, and C. See instructions. 37	<input checked="" type="radio"/>	300,938.	<input checked="" type="radio"/>		<input checked="" type="radio"/>	

Part II Adjustments to Federal Itemized DeductionsCheck the box if you did NOT itemize for federal but will itemize for California . . . ☒ ☐

Part II Adjustments to Federal Itemized Deductions		A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Medical and Dental Expenses				
1 Medical and dental expenses <input checked="" type="radio"/>	1			
2 Enter amount from federal Form 1040, line 7 <input checked="" type="radio"/>	2			
3 Multiply line 2 by 7.5% (0.075) <input checked="" type="radio"/>	3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 <input checked="" type="radio"/>	4b			

Taxes You Paid

5a State and local income tax or general sales taxes.	5a	<input checked="" type="radio"/> 22,643.	<input checked="" type="radio"/> 22,643.	
5b State and local real estate taxes.	5b	<input checked="" type="radio"/> 8,927.		
5c State and local personal property taxes.	5c	<input checked="" type="radio"/>		
5d Add lines 5a through 5c.	5d	<input checked="" type="radio"/> 31,570.		
5e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in.	5e	<input checked="" type="radio"/> 10,000.		
column A.			<input checked="" type="radio"/> 22,643.	
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.				<input checked="" type="radio"/> 21,570.
6 Other taxes. List type <input checked="" type="radio"/>	6	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
7 Add lines 5e and 6.	7	<input checked="" type="radio"/> 10,000.	<input checked="" type="radio"/> 22,643.	<input checked="" type="radio"/> 21,570.

Interest You Paid

8a Home mortgage interest and points reported to you on Form 1098.	8a	<input checked="" type="radio"/> 26,772.		<input checked="" type="radio"/>
8b Home mortgage interest not reported to you on Form 1098.	8b	<input checked="" type="radio"/>		<input checked="" type="radio"/>
8c Points not reported to you on Form 1098.	8c	<input checked="" type="radio"/>		<input checked="" type="radio"/>
8d Reserved.	8d			
8e Add lines 8a through 8c.	8e	<input checked="" type="radio"/> 26,772.		<input checked="" type="radio"/>
9 Investment interest.	9	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
10 Add lines 8e and 9.	10	<input checked="" type="radio"/> 26,772.	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Gifts to Charity

11 Gifts by cash or check.	11	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
12 Other than by cash or check.	12	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
13 Carryover from prior year.	13	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
14 Add lines 11 through 13.	14	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" 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 checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
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Other Itemized Deductions

16 Other—from list in federal instructions.	16	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C.	17	<input checked="" type="radio"/> 36,772.	<input checked="" type="radio"/> 22,643.	<input checked="" type="radio"/> 21,570.

18 Total Adjustments to Federal Itemized Deductions. Combine line 17 column A less column B plus column C. ☒ **18** 35,699.

Job Expenses and Certain Miscellaneous Deductions

19	Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions	<input checked="" type="radio"/> 19	
20	Tax preparation fees	<input checked="" type="radio"/> 20	
21	Other expenses - investment, safe deposit box, etc. List type <input checked="" type="radio"/>	<input checked="" type="radio"/> 21	
22	Add lines 19 through 21	<input checked="" type="radio"/> 22	
23	Enter amount from federal Form 1040, line 7 <input checked="" type="radio"/>		
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0	<input checked="" type="radio"/> 24	0.
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0	<input checked="" type="radio"/> 25	0.
26	Total Itemized Deductions. Add line 18 and line 25	<input checked="" type="radio"/> 26	35,699.
27	Other adjustments. See instructions. Specify. <input checked="" type="radio"/>	<input checked="" type="radio"/> 27	
28	Combine line 26 and line 27	<input checked="" type="radio"/> 28	35,699.
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		\$194,504
	Head of household		\$291,760
	Married/RDP filing jointly or qualifying widow(er)		\$389,013
	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	<input checked="" type="radio"/> 29	35,699.
30	Enter the larger of the amount on line 29 or your standard deduction listed below		
	Single or married/RDP filing separately. See instructions		\$4,401
	Married/RDP filing jointly, head of household, or qualifying widow(er)		\$8,802
	Transfer the amount on line 30 to Form 540, line 18	<input checked="" type="radio"/> 30	35,699.

**Statement 1
Form 540, Line 10
Dependents**

First Name	ISHAAN
Last Name	UPADHYAY
SSN	614752673
Relationship	Son

First Name	SHOBHANABEN	P
Last Name	UPADHYAY	
SSN	603851517	
Relationship	Other	

First Name	PRAMODRAI	K
Last Name	UPADHYAY	
SSN	616859599	
Relationship	Parent	

First Name	VIHAAN
Last Name	UPADHYAY
SSN	391813906
Relationship	Son