

**GOLDEN STATE ACCOUNTING INC.  
1221 BRIDGEWAY SUITE 2  
SAUSALITO, CA 94965  
415-331-9900**

May 31, 2024

Parke R and Janet E Blue  
36 Wyndham Way  
Petaluma, CA 94954

Dear Parke and Janet,

Your 2023 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. No tax is payable with the filing of this return. There is an overpayment of \$2,425, of which \$76 has been applied to your 2024 estimated tax. The refund of \$2,349 will be directly deposited into your checking account.

Under the Affordable Care Act, you are eligible for a premium tax credit of \$848, of which \$830 was paid on your behalf to the insurance company. The remaining amount of \$18 increased the refund on your tax return.

Your 2023 California Individual Income Tax Return will be electronically filed with the Franchise Tax Board upon receipt of a signed Form 8879 - California e-file Signature Authorization. No tax is payable with the filing of this return. The refund of \$300 will be directly deposited into your checking account.

Please be sure to call if you have any questions.

Sincerely,

David Haase, CPA

Parke R and Janet E Blue

	2023	2022	Diff
<b>INCOME</b>			
Wages, salaries, tips, etc.....	0	234,977	-234,977
Interest income.....	4,906	1,300	3,606
Dividend income.....	47,162	47,072	90
Capital gain or loss.....	-3,000	462,055	-465,055
Rent, royalty, partnership, SCorp, trust	0	-1,765	1,765
Total income.....	49,068	743,639	-694,571
<b>ADJUSTMENTS TO INCOME</b>			
Total adjustments.....	0	0	0
Adjusted gross income.....	49,068	743,639	-694,571
<b>ITEMIZED DEDUCTIONS</b>			
Taxes.....	10,000	10,000	0
Interest.....	0	1,194	-1,194
Contributions.....	540	3,443	-2,903
Total itemized deductions.....	10,540	14,637	-4,097
<b>TAX COMPUTATION</b>			
Standard deduction.....	29,200	27,300	1,900
Larger of itemized or standard deduction	29,200	27,300	1,900
Qualified business income deduction.....	9	7	2
Taxable income.....	19,859	716,332	-696,473
Tax before credits.....	121	126,888	-126,767
<b>CREDITS</b>			
Foreign tax credit.....	28	778	-750
Total credits.....	28	778	-750
Tax after credits.....	93	126,110	-126,017
<b>OTHER TAXES</b>			
Other taxes.....	0	18,758	-18,758
Total tax.....	93	144,868	-144,775
<b>PAYMENTS &amp; REFUNDABLE CREDITS</b>			
Federal income tax withheld.....	0	40,948	-40,948
Estimated tax payments.....	2,500	43,460	-40,960
Net premium tax credit.....	18	0	18
Total payments.....	2,518	84,408	-81,890
<b>REFUND OR AMOUNT DUE</b>			
Amount overpaid.....	2,425	0	2,425
Applied to next year's estimated tax.....	76	0	76
Underpayment penalty.....	0	506	-506
Amount refunded to you.....	2,349	0	2,349
Amount you owe.....	0	60,966	-60,966
<b>TAX RATES</b>			
Ordinary income tax bracket.....	10.0%	24.0%	-14.0%
Effective tax rate.....	0.5%	20.2%	-19.7%

Parke R and Janet E Blue

	2023	2022	Diff
<b>FEDERAL ADJUSTED GROSS INCOME</b>			
Federal adjusted gross income.....	49,068	743,639	-694,571
<b>CALIFORNIA SUBTRACTIONS</b>			
Taxable interest income.....	3,569	0	3,569
Capital gain or (loss).....	0	554	-554
Rents, royalties, partnerships, trusts.....	0	130	-130
Total subtractions from federal AGI.....	3,569	684	2,885
<b>CALIFORNIA ADDITIONS</b>			
Dividend income.....	5,555	2,441	3,114
Total additions to federal AGI.....	5,555	2,441	3,114
<b>ADJUSTED GROSS INCOME</b>			
Adjusted gross income.....	51,054	745,396	-694,342
<b>ITEMIZED DEDUCTIONS</b>			
Itemized deduction before limitation.....	28,073	15,236	12,837
Itemized deduction limitation.....	0	-12,189	12,189
California itemized deductions.....	28,073	3,047	25,026
California standard deduction.....	10,726	10,404	322
<b>TAX COMPUTATION</b>			
Total taxable income.....	22,981	734,992	-712,011
Tax.....	252	62,438	-62,186
Exemption credits.....	432	0	432
Net tax.....	0	62,438	-62,438
<b>PAYMENTS</b>			
California income tax withheld.....	0	17,398	-17,398
Estimated tax payments.....	300	15,510	-15,210
Total payments.....	300	32,908	-32,608
<b>REFUND OR AMOUNT DUE</b>			
Amount overpaid.....	300	0	300
Underpayment penalty.....	0	103	-103
Amount you owe.....	0	29,633	-29,633
Amount refunded to you.....	300	0	300
<b>TAX RATES</b>			
Marginal tax rate.....	2.0%	10.3%	-8.3%
Effective tax rate.....	0.0%	8.5%	-8.5%

Parke R and Janet E Blue

**Federal****2023 Federal Form 1040 Electronic Financial Transaction Information.**

The taxpayer will receive a refund of \$2,349 which will be deposited directly into the following account.

Name of Bank: Poppy Bank  
Routing Transit Number: 121143891  
Account Number: \*\*\*\*\*3618  
Account Type: Checking

Client

Parke R and Janet E Blue

**California Disclosure Statements****Statement: Use of information**

By using a computer system and software to prepare and transmit my client's return electronically, I consent to the disclosure of all information pertaining to my use of the system and software to create my client's return and to the electronic transmission of my client's tax return to the California Franchise Tax Board, as applicable by law.

An ERO shall not disclose or use any tax return information for a purpose other than preparing, assisting in preparing, obtaining or providing services in connection with the preparation of tax returns. Disclosure among accepted participants in California's e-file Program for preparing and transmitting the return information is permissible.

**Statement: Refund Expectations**

California Franchise Tax Board is providing a URL about refund processing. Industry partners must use this URL or other method prescribed by the jurisdiction in all products. The messages must be shown to end-users within the software in a way to maximize the likelihood the message is read. For more information, please visit

<https://www.ftb.ca.gov/refund/index.asp>

**Statement: Driver's License/ID Card Expectations**

California driver's license or state ID card information is not required to e-file a California tax return and tax returns will not be rejected if this information isn't provided. Providing this information will help expedite the tax return process time, as well as combat stolen identity tax fraud. For more information, please visit

<https://www.ftb.ca.gov/file/ways-to-file/online/help-with-filing-online.html>

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**Forms needed for this return**

Federal: 1040, Sch 3, Sch B, Sch D, 1116, 1116 Sch B, 8879, 8962, 8995  
 California: 540, Sch CA, Sch D (540), Sch A, e-file Instructions, e-file Consent  
 e-file Form 8879

**Tax Rates**

	<u>Marginal</u>	<u>Effective</u>
Federal	10.0%	0.5%
California	2.0%	0.%

**Carryovers to 2024**Federal Carryovers

Short-Term Capital Loss	17,731.
Total Qualified Business Loss Carryforward (QBI)	1,765.
Foreign Tax Credit	807.
AMT Foreign Tax Credit	835.

California Carryovers

State Capital Loss	17,731.
AMT State Capital Loss	17,731.

**Estimates****Federal Estimates**

	<u>Estimate</u>	<u>Overpayment</u>	<u>Balance</u>
4/15/24	19.	19.	0.
6/17/24	19.	19.	0.
9/16/24	19.	19.	0.
1/15/25	19.	19.	0.
Total	<u>\$ 76.</u>	<u>\$ 76.</u>	<u>\$ 0.</u>

Parke R and Janet E Blue

The taxpayer's 2023 Federal tax return is **NOT FINISHED** until you complete the following instructions.

**Prior to transmission of the return****Form 1040**

The taxpayer(s) should review their 2023 Federal Individual Income Tax Return along with any accompanying schedules and statements.

**Paperless e-file**

The taxpayer(s) should read, sign and date the Form 8879.

**Overpayment**

There is an overpayment of \$2,425, of which \$76 is being applied to next year's estimated taxes.

The taxpayer(s) will receive a refund of \$2,349.

**The Internal Revenue Service will deposit the refund of \$2,349 directly into the following account:**

Name of Bank: Poppy Bank  
Routing Transit Number: \*\*\*\*\*3891  
Account Number: \*\*\*\*\*3618  
Account Type: Checking

The taxpayer(s) should double check the bank information.

**After transmission of the return****Receive acknowledgement of your e-file transmission status.**

Within several hours, access ProConnect Tax Online and get your first acknowledgement (ACK) that ProConnect Tax Online has received your transmission file.

Access ProConnect Tax Online again after 24 and then 48 hours to receive your Federal acknowledgements.

**Keep a signed copy of Form 8879 in your files for 3 years.**

**Do Not Mail:**

Form 8879

Parke R and Janet E Blue

The taxpayer's 2023 California tax return is **NOT FINISHED** until you complete the following instructions.

### Prior to transmission of the return

**Form 540**

The taxpayer(s) should review their 2023 California Individual Income Tax Return along with any accompanying schedules and statements.

**CA Form 8453**

It is not necessary for the taxpayer(s) to sign CA Form 8453 when using a paperless e-file PIN.

**Paperless e-file**

The taxpayer(s) should read and, if applicable, sign the e-file Signature/Consent Authorization.

The taxpayer(s) should read, sign and date the Form 8879.

**Overpayment**

The taxpayer(s) will receive a refund of \$300.

**The California Franchise Tax Board will deposit the refund of \$300 directly into the following account:**

Name of Bank: Poppy Bank  
Routing Transit Number: \*\*\*\*\*3891  
Account Number: \*\*\*\*\*3618  
Account Type: Checking

The taxpayer(s) should double check the bank information.

### After transmission of the return

**Receive acknowledgement of your e-file transmission status.**

Within several hours, access ProConnect Tax Online and get your first acknowledgement (ACK) that ProConnect Tax Online has received your transmission file.

Access ProConnect Tax Online again after 24 and then 48 hours to receive your California acknowledgements.

**Keep a signed copy of Form 8879 in your files for 4 years.**

**Do Not Mail:**

e-file Signature/Consent Authorization  
Form 8879



Parke R and Janet E Blue

## Pension and Annuities Schedule

Spouse - Payer	Total Received	Taxable Amount	Federal W/H	State W/H
CHARLES SCHWAB TRUST BANK - Rollover	3,883.			
Grand Total	<u>3,883.</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>

Form 1040, 1040-SR, or 1040-NR, Line 3a  
Qualified Dividends

Fidelity -1599	17,947.
Fidelity -5487	695.
Total	<u>18,642.</u>

Schedule D, Line 13  
Capital Gain Distributions

Fidelity -1599	3,519.
Total	<u>3,519.</u>

## Tax Bracket Worksheet (Form 1040, 1040-SR, or 1040-NR, Line 16)

Capital Gain Rates (Capital Gain/Sch. D Tax Worksheet)	Income	Tax
10% ordinary tax bracket (\$0 - \$22,000).....	\$ 1,213.	\$ 121.
Taxable ordinary income	<u>\$ 1,217.</u>	
Taxable ordinary income midpoint used on tax table	<u>\$ 1,213.</u>	
0% capital gain bracket.....	18,642.	0.
Total using capital gain rates	<u>\$ 19,859.</u>	<u>\$ 121.</u>

\* Ordinary income would have to increase by over \$20,783  
to begin being taxed in the next 12% tax bracket (\$22,001 - \$89,450)

Parke R and Janet E Blue

**Qualified Dividends and Capital Gain Tax Worksheet (Form 1040, 1040-SR, or 1040-NR, Line 16)**

- |   |             |
|---|-------------|
| 1. Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 15  | 19,859.     |
| 2. Enter amount from Form 1040, 1040-SR,<br>or 1040-NR, line 3a   | 18,642.     |
| 3. Are you filing Schedule D?<br>[X] Yes. Enter the smaller of line 15 or 16 of<br>Schedule D, but do not enter less than zero<br>[ ] No. Enter amount from Form 1040, 1040-SR,<br>or 1040-NR, line 7 | 0.          |
| 4. Add lines 2 and 3  | 18,642.     |
| 5. Subtract line 4 from line 1. If 0 or less, enter 0.  | 1,217.      |
| 6. Enter:<br>\$44,625 if single or married filing separately,<br>\$89,250 if married filing jointly or qualifying<br>surviving spouse, \$59,750 if head of household                                  | 89,250.     |
| 7. Enter the smaller of line 1 or line 6  | 19,859.     |
| 8. Enter the smaller of line 5 or line 7  | 1,217.      |
| 9. Subtract line 8 from line 7. This amount is taxed at 0%  | 18,642.     |
| 10. Enter the smaller of line 1 or line 4   | 18,642.     |
| 11. Enter the amount from line 9  | 18,642.     |
| 12. Subtract line 11 from line 10   | 0.          |
| 13. Enter:<br>\$492,300 if single, \$276,900 if married filing<br>separately, \$553,850 if married filing jointly<br>or qualifying surviving spouse, \$523,050 if head<br>of household.               | 553,850.    |
| 14. Enter the smaller of line 1 or line 13  | 19,859.     |
| 15. Add lines 5 and 9   | 19,859.     |
| 16. Subtract line 15 from line 14. If 0 or less, enter 0.   | 0.          |
| 17. Enter the smaller of line 12 or line 16   | 0.          |
| 18. Multiply line 17 by 15% (.15)   | 0.          |
| 19. Add lines 9 and 17  | 18,642.     |
| 20. Subtract line 19 from line 10   | 0.          |
| 21. Multiply line 20 by 20% (.20)   | 0.          |
| 22. Figure the tax on the amount on line 5.<br>(Use the Tax Table or Tax Computation Worksheet)   | 121.        |
| 23. Add lines 18, 21, and 22  | 121.        |
| 24. Figure the tax on the amount on line 1.<br>(Use the Tax Table or Tax Computation Worksheet)   | 1,988.      |
| 25. Tax on all taxable income (including<br>capital gain distributions). Enter the<br>smaller of line 23 or line 24 here and on<br>Form 1040, 1040-SR, or 1040-NR, line 16                            | <u>121.</u> |

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**Capital Loss Carryover Worksheet**  
(IRS Publication 550)

1. Enter the amount from Form 1040, 1040-SR, or 1040NR, line 15		19,859.
2. Enter the loss from Schedule D, line 21		3,000.
3. Combine lines 1 and 2 (but not less than zero)		22,859.
4. Enter the smaller of line 2 or line 3		3,000.
- Note: If line 7 of Schedule D is a loss, go to line 5; otherwise, enter zero on line 5 and go to line 9.		
5. Enter the loss from Schedule D, line 7		26,713.
6. Enter gain from Schedule D, line 15	5,982.	
7. Add lines 4 and 6		8,982.
8. Short-term capital loss carryover to 2024.		
Subtract line 7 from line 5		17,731.
- Note: If line 15 of Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13		
9. Enter the loss from Schedule D, line 15		
10. Enter gain from Schedule D, line 7		
11. Subtract line 5 from line 4		
12. Add lines 10 and 11		
13. Long-term capital loss carryover to 2024.		
Subtract line 12 from line 9		

**Form 1116, Page 1, Line 3d**  
**Gross Foreign Source Income**Category of income - Passive

Other Country	
Dividend income.....	\$ 2,477.
Gross qualifying dividends.....	6,890.
Total	\$ 9,367.

**Form 1116, Page 1, Line 3e**  
**Gross Income from All Sources**

Taxable interest.....	4,906.
Ordinary dividends.....	47,162.
Capital gain and other gains.....	5,982.
Total	\$ 58,050.

**Foreign Tax Credit Carryover Utilization Worksheet**  
(Form 1116 - Taxpayers claiming a carryover of foreign tax credit)**Passive Income****Step 1 - Calculate your creditable taxes for the current year**

1. Enter the total foreign taxes paid/accrued (Form 1116, ln. 9)	835.
2. less: Reduction in foreign taxes (Form 1116, ln. 12)	0.
3. Subtract ln. 2 from ln. 1. These are your 2023 taxes available for credit.	835.

**Step 2 - Figure your deduction for the current year and carryover(s) to the next year**

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**Foreign Tax Credit Carryover Utilization Worksheet (continued)**  
**(Form 1116 - Taxpayers claiming a carryover of foreign tax credit)**

4. Enter the allowable deduction (Form 1116, ln. 24)			28.
<u>2023</u>	<u>Remainder</u>	<u>Deduct this year</u>	<u>Carryover to next year</u>
5. Enter the smaller of ln. 3 or ln. 4		28.	
6. Subtract ln. 5 from ln. 3			807.
7. Subtract ln. 5 from ln. 4	0.		
** Amount may be subject to carryback			
<u>2013</u>			
8. Enter the carryover from 2013	0.		
9. Enter the smaller of ln. 7 or ln. 8		0.	
10. Subtract ln. 9 from ln. 8			EXPIRED
11. Subtract ln. 9 from ln. 7	0.		
<u>2014</u>			
12. Enter the carryover from 2014	0.		
13. Enter the smaller of ln. 11 or ln. 12		0.	
14. Subtract ln. 13 from ln. 12			0.
15. Subtract ln. 13 from ln. 11	0.		
<u>2015</u>			
16. Enter the carryover from 2015	0.		
17. Enter the smaller of ln. 15 or ln. 16		0.	
18. Subtract ln. 17 from ln. 16			0.
19. Subtract ln. 17 from ln. 15	0.		
<u>2016</u>			
20. Enter the carryover from 2016	0.		
21. Enter the smaller of ln. 19 or ln. 20		0.	
22. Subtract ln. 21 from ln. 20			0.
23. Subtract ln. 21 from ln. 19	0.		
<u>2017</u>			
24. Enter the carryover from 2017	0.		
25. Enter the smaller of ln. 23 or ln. 24		0.	
26. Subtract ln. 25 from ln. 24			0.
27. Subtract ln. 25 from ln. 23	0.		
<u>2018</u>			
28. Enter the carryover from 2018	0.		
29. Enter the smaller of ln. 27 or ln. 28		0.	
30. Subtract ln. 29 from ln. 28			0.
31. Subtract ln. 29 from ln. 27	0.		
<u>2019</u>			
32. Enter the carryover from 2019	0.		
33. Enter the smaller of ln. 31 or ln. 32		0.	
34. Subtract ln. 33 from ln. 32			0.
35. Subtract ln. 33 from ln. 31	0.		
<u>2020</u>			
36. Enter the carryover from 2020	0.		
37. Enter the smaller of ln. 35 or ln. 36		0.	
38. Subtract ln. 37 from ln. 36			0.
39. Subtract ln. 37 from ln. 35	0.		
<u>2021</u>			
40. Enter the carryover from 2021	0.		
41. Enter the smaller of ln. 39 or ln. 40		0.	
42. Subtract ln. 41 from ln. 40			0.
43. Subtract ln. 41 from ln. 39	0.		
<u>2022</u>			

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**Foreign Tax Credit Carryover Utilization Worksheet (continued)**  
**(Form 1116 - Taxpayers claiming a carryover of foreign tax credit)**

44. Enter the carryover from 2022	0.		
45. Enter the smaller of ln. 43 or ln.		0.	
46. Subtract ln. 45 from ln.			0.

**Foreign Tax Credit Carryover Utilization Worksheet**  
**(Form 1116 - Taxpayers claiming a carryover of foreign tax credit)**
**Passive Income - AMT****Step 1 - Calculate your creditable taxes for the current year**

1. Enter the total foreign taxes paid/accrued (Form 1116, ln. 9)		835.
2. less: Reduction in foreign taxes (Form 1116, ln. 12)		<u>0.</u>
3. Subtract ln. 2 from ln. 1. These are your 2023 taxes available for credit.		<u><u>835.</u></u>

**Step 2 - Figure your deduction for the current year and carryover(s) to the next year**

4. Enter the allowable deduction (Form 1116, ln. 24)		0.
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	<u>Remainder</u>	<u>Deduct this year</u>	<u>Carryover to next year</u>
<u>2023</u>			
5. Enter the smaller of ln. 3 or ln. 4		0.	
6. Subtract ln. 5 from ln. 3			835.
7. Subtract ln. 5 from ln. 4	0.		
** Amount may be subject to carryback			
<u>2013</u>			
8. Enter the carryover from 2013	0.		
9. Enter the smaller of ln. 7 or ln. 8		0.	
10. Subtract ln. 9 from ln. 8			EXPIRED
11. Subtract ln. 9 from ln. 7	0.		
<u>2014</u>			
12. Enter the carryover from 2014	0.		
13. Enter the smaller of ln. 11 or ln. 12		0.	
14. Subtract ln. 13 from ln. 12			0.
15. Subtract ln. 13 from ln. 11	0.		
<u>2015</u>			
16. Enter the carryover from 2015	0.		
17. Enter the smaller of ln. 15 or ln. 16		0.	
18. Subtract ln. 17 from ln. 16			0.
19. Subtract ln. 17 from ln. 15	0.		
<u>2016</u>			
20. Enter the carryover from 2016	0.		
21. Enter the smaller of ln. 19 or ln. 20		0.	
22. Subtract ln. 21 from ln. 20			0.
23. Subtract ln. 21 from ln. 19	0.		
<u>2017</u>			
24. Enter the carryover from 2017	0.		
25. Enter the smaller of ln. 23 or ln. 24		0.	
26. Subtract ln. 25 from ln. 24			0.
27. Subtract ln. 25 from ln. 23	0.		
<u>2018</u>			
28. Enter the carryover from 2018	0.		
29. Enter the smaller of ln. 27 or ln. 28		0.	
30. Subtract ln. 29 from ln. 28			0.

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**Foreign Tax Credit Carryover Utilization Worksheet (continued)**  
**(Form 1116 - Taxpayers claiming a carryover of foreign tax credit)**

31. Subtract ln. 29 from ln. 27	0.		
<u>2019</u>			
32. Enter the carryover from 2019	0.		
33. Enter the smaller of ln. 31 or ln. 32		0.	
34. Subtract ln. 33 from ln. 32			0.
35. Subtract ln. 33 from ln. 31	0.		
<u>2020</u>			
36. Enter the carryover from 2020	0.		
37. Enter the smaller of ln. 35 or ln. 36		0.	
38. Subtract ln. 37 from ln. 36			0.
39. Subtract ln. 37 from ln. 35	0.		
<u>2021</u>			
40. Enter the carryover from 2021	0.		
41. Enter the smaller of ln. 39 or ln. 40		0.	
42. Subtract ln. 41 from ln. 40			0.
43. Subtract ln. 41 from ln. 39	0.		
<u>2022</u>			
44. Enter the carryover from 2022	0.		
45. Enter the smaller of ln. 43 or ln.		0.	
46. Subtract ln. 45 from ln.			0.

**Foreign Tax Credit Carryover Summary**  
**(Form 1116 - Foreign Tax Credit Carryovers to 2024)**
**Passive Income**

	Foreign Taxes Paid	Foreign Taxes Disallowed	Foreign Taxes Claimed	Foreign Tax Credit Carryover
Carryover from 2023 **	835.	0.	28.	807.
Carryover from 2022	0.	0.	0.	0.
Carryover from 2021	0.	0.	0.	0.
Carryover from 2020	0.	0.	0.	0.
Carryover from 2019	0.	0.	0.	0.
Carryover from 2018	0.	0.	0.	0.
Carryover from 2017	0.	0.	0.	0.
Carryover from 2016	0.	0.	0.	0.
Carryover from 2015	0.	0.	0.	0.
Carryover from 2014	0.	0.	0.	0.

\*\*Amount may be subject to carryback

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**Foreign Tax Credit Carryover Summary (continued)**  
**(Form 1116 - Foreign Tax Credit Carryovers to 2024)**
**Passive Income - AMT**

	Foreign Taxes Paid	Foreign Taxes Disallowed	Foreign Taxes Claimed	Foreign Tax Credit Carryover
Carryover from 2023 **	835.	0.	0.	835.
Carryover from 2022	0.	0.	0.	0.
Carryover from 2021	0.	0.	0.	0.
Carryover from 2020	0.	0.	0.	0.
Carryover from 2019	0.	0.	0.	0.
Carryover from 2018	0.	0.	0.	0.
Carryover from 2017	0.	0.	0.	0.
Carryover from 2016	0.	0.	0.	0.
Carryover from 2015	0.	0.	0.	0.
Carryover from 2014	0.	0.	0.	0.

\*\*Amount may be subject to carryback

**Form 8962, Line 2a**  
**Modified Adjusted Gross Income**

Adjusted Gross Income	\$ 49,068.
Tax Exempt Interest	9,439.
Modified Adjusted Gross Income	<u>\$ 58,507.</u>

Parke R and Janet E Blue

**Interest Income Adjustments (Sch. CA (540), Part I, Section A, Line 2)**

State Nontaxable Interest Income

Total	<u>-3,569.</u>
	<u><u>-3,569.</u></u>

**Capital Loss Carryover Worksheet**

1. Loss from Schedule D, line 11.	3,000.
2. Amount from Form 540 or Form 540NR, line 17.	51,054.
3. Amount from Form 540 or Form 540NR, line 18.	28,073.
4. Subtract line 3 from line 2.	22,981.
5. Combine Line 1 and line 4.	25,981.
6. Loss from Schedule D, line 8.	20,731.
7. Enter the smaller of line 1 or line 5.	<u>3,000.</u>
8. Subtract line 7 from line 6.	
This is your capital loss carryover to 2024.	<u><u>17,731.</u></u>

**Individual Shared Responsibility Penalty**Step 1 All Filers

1. Can someone claim you as a dependent?  
- No. Continue.
2. Did you, and everyone in your applicable household, have MEC for every month of this tax year?  
- Yes. Stop. You do not owe an Individual Shared Responsibility Penalty.



**FTB e-file**  
**Tax Return Signature / Consent to Disclosure**

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**ERO Declaration**

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was prepared by a paid preparer, I declare that the paid preparer manually signed the return and that I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

I have provided the taxpayer(s) with a copy of all forms and information that I will file with the FTB and I have followed all other requirements described in FTB Pub. 1345, *2023 e-file Handbook for Authorized e-file Providers*.

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**ERO Signature**

I am signing this Tax Return by entering my PIN below.

ERO's PIN 68474294965  
(enter EFIN plus 5 Self-Selected numerics)

Form **8879**

(Rev. January 2021)

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

- **ERO must obtain and retain completed Form 8879.**
- **Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.**

OMB No. 1545-0074

Submission Identification Number (SID) ►

Taxpayer's name

Parke R Blue

Social security number

Spouse's name

Janet E Blue

Spouse's social security number

**Part I Tax Return Information – Tax Year Ending December 31, 2023** (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

**Note:** Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	49,068.
2	Total tax	2	93.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	
4	Amount you want refunded to you	4	2,349.
5	Amount you owe	5	

**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 the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. 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 the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

**Taxpayer's PIN: check one box only**

☒ I authorize Golden State Accounting Inc. to enter or generate my PIN 63716 as my  
ERO firm name Enter five digits, but don't enter all zeros

signature on the income tax return (original or amended) I am now authorizing.

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. 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 ► 3/25/2024

**Spouse's PIN: check one box only**

☒ I authorize Golden State Accounting Inc. to enter or generate my PIN 75051 as my  
ERO firm name Enter five digits, but don't enter all zeros

signature on the income tax return (original or amended) I am now authorizing.

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. 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 ► 3/25/2024

**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.

68474294965  
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above 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 ► David Haase, CPA

Date ► 3/25/2024

**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** (Rev. 01-2021)

For the year Jan. 1—Dec. 31, 2023, or other tax year beginning _____, ending _____		See separate instructions.
Your first name and middle initial <b>Parke R Blue</b>		Your social security number
Last name		
If joint return, spouse's first name and middle initial <b>Janet E Blue</b>		Spouse's social security number
Last name		
Home address (number and street). If you have a P.O. box, see instructions. <b>36 Wyndham Way</b>		<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. <b>Petaluma, CA 94954</b>		
State <b>CA</b>	ZIP code <b>94954</b>	
Foreign country name	Foreign province/state/county	Foreign postal code

**Filing Status**

☐ Single ☐ Head of household (HOH)

Check only one box.

☒ Married filing jointly (even if only one had income)

☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: \_\_\_\_\_

**Digital Assets** At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No

**Standard Deduction**

**Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent

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

**Age/Blindness** You: ☒ Were born before January 2, 1959 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1959 ☐ Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
If more than four dependents, see instructions and check here. <input type="checkbox"/>	(1) First name Last name			Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

<b>Income</b>	<b>1 a</b> Total amount from Form(s) W-2, box 1 (see instructions).....	<b>1a</b>	
	<b>b</b> Household employee wages not reported on Form(s) W-2.....	<b>1b</b>	
	<b>c</b> Tip income not reported on line 1a (see instructions).....	<b>1c</b>	
	<b>d</b> Medicaid waiver payments not reported on Form(s) W-2 (see instructions).....	<b>1d</b>	
	<b>e</b> Taxable dependent care benefits from Form 2441, line 26.....	<b>1e</b>	
	<b>f</b> Employer-provided adoption benefits from Form 8839, line 29.....	<b>1f</b>	
	<b>g</b> Wages from Form 8919, line 6.....	<b>1g</b>	
	<b>h</b> Other earned income (see instructions).....	<b>1h</b>	
	<b>i</b> Nontaxable combat pay election (see instructions).....	<b>1i</b>	
	<b>z</b> Add lines 1a through 1h.....	<b>1z</b>	
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.	<b>2 a</b> Tax-exempt interest.....	<b>2a</b>	9,439.
	<b>3 a</b> Qualified dividends.....	<b>3a</b>	18,642.
	<b>4 a</b> IRA distributions.....	<b>4a</b>	
	<b>5 a</b> Pensions and annuities.....	<b>5a</b>	3,883.
	<b>6 a</b> Social security benefits.....	<b>6a</b>	
	<b>b</b> Taxable interest.....	<b>2b</b>	4,906.
	<b>b</b> Ordinary dividends.....	<b>3b</b>	47,162.
	<b>b</b> Taxable amount.....	<b>4b</b>	
	<b>b</b> Taxable amount.....	<b>5b</b>	0.
	<b>b</b> Taxable amount.....	<b>6b</b>	
<b>7</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here.....	<b>7</b>	-3,000.	
<b>8</b> Additional income from Schedule 1, line 10.....	<b>8</b>		
<b>9</b> Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> .....	<b>9</b>	49,068.	
<b>10</b> Adjustments to income from Schedule 1, line 26.....	<b>10</b>		
<b>11</b> Subtract line 10 from line 9. This is your <b>adjusted gross income</b> .....	<b>11</b>	49,068.	
<b>12</b> <b>Standard deduction or itemized deductions</b> (from Schedule A).....	<b>12</b>	29,200.	
<b>13</b> Qualified business income deduction from Form 8995 or Form 8995-A.....	<b>13</b>	9.	
<b>14</b> Add lines 12 and 13.....	<b>14</b>	29,209.	
<b>15</b> Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b> .....	<b>15</b>	19,859.	

**Standard Deduction for —**

- Single or Married filing separately, \$13,850
- Married filing jointly or Qualifying surviving spouse, \$27,700
- Head of household, \$20,800
- If you checked any box under **Standard Deduction**, see instructions.

<b>Tax and Credits</b>	<b>16</b>	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814			<b>16</b>	121.
	<b>2</b>	4972			<b>3</b>	
	<b>17</b>	Amount from Schedule 2, line 3			<b>17</b>	
	<b>18</b>	Add lines 16 and 17			<b>18</b>	121.
	<b>19</b>	Child tax credit or credit for other dependents from Schedule 8812			<b>19</b>	
	<b>20</b>	Amount from Schedule 3, line 8			<b>20</b>	28.
	<b>21</b>	Add lines 19 and 20			<b>21</b>	28.
	<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-			<b>22</b>	93.
	<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21			<b>23</b>	
	<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>			<b>24</b>	93.
<b>Payments</b>	<b>25</b>	Federal income tax withheld from:				
	<b>a</b>	Form(s) W-2		<b>25a</b>		
	<b>b</b>	Form(s) 1099		<b>25b</b>		
	<b>c</b>	Other forms (see instructions)		<b>25c</b>		
	<b>d</b>	Add lines 25a through 25c		<b>25d</b>		
	<b>26</b>	2023 estimated tax payments and amount applied from 2022 return			<b>26</b>	2,500.
	<b>27</b>	Earned income credit (EIC)			<b>27</b>	
	<b>28</b>	Additional child tax credit from Schedule 8812			<b>28</b>	
	<b>29</b>	American opportunity credit from Form 8863, line 8			<b>29</b>	
	<b>30</b>	Reserved for future use			<b>30</b>	
<b>Refund</b>	<b>31</b>	Amount from Schedule 3, line 15		<b>31</b>	18.	
	<b>32</b>	Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b>			<b>32</b>	18.
	<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b>			<b>33</b>	2,518.
	<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>			<b>34</b>	2,425.
	<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>			<b>35a</b>	2,349.
	<b>b</b>	Routing number 121143891		<b>c</b> Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	<b>d</b>	Account number 0310003618				
	<b>36</b>	Amount of line 34 you want <b>applied to your 2024 estimated tax</b>		<b>36</b>	76.	
	<b>37</b>	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions.			<b>37</b>	
	<b>38</b>	Estimated tax penalty (see instructions)			<b>38</b>	
<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions <input checked="" type="checkbox"/> <b>Yes</b> . Complete below. <input type="checkbox"/> <b>No</b>					
	Designee's name David Haase, CPA		Phone no. (415)-331-9900		Personal identification number (PIN) 94965	
<b>Sign Here</b>	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		Date	Your occupation Retired	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)	
	Spouse's signature. If a joint return, <b>both</b> must sign.		Date	Spouse's occupation Retired	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)	
	Phone no. 707 217-0949		Email address			
<b>Paid Preparer Use Only</b>	Preparer's name David Haase, CPA		Preparer's signature David Haase, CPA		Date	
	Firm's name Golden State Accounting Inc.		PTIN P02153415		Check if: <input type="checkbox"/> Self-employed	
	Firm's address 1221 Bridgeway Suite 2 Sausalito, CA 94965		Phone no. 415-331-9900		Firm's EIN 20-5664372	

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

Form 1040 (2023)

**SCHEDULE 3**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Additional Credits and Payments****Attach to Form 1040, 1040-SR, or 1040-NR.**  
**Go to [www.irs.gov/Form1040](https://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2023**Attachment  
Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Parke R and Janet E Blue

Your social security number

**Part I Nonrefundable Credits**

<b>1</b>	Foreign tax credit. Attach Form 1116 if required. ....	<b>1</b>	28.
<b>2</b>	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441 .....	<b>2</b>	
<b>3</b>	Education credits from Form 8863, line 19. ....	<b>3</b>	
<b>4</b>	Retirement savings contributions credit. Attach Form 8880. ....	<b>4</b>	
<b>5a</b>	Residential clean energy credit from Form 5695, line 15. ....	<b>5a</b>	
<b>b</b>	Energy efficient home improvement credit from Form 5695, line 32 .....	<b>5b</b>	
<b>6</b>	Other nonrefundable credits:		
<b>a</b>	General business credit. Attach Form 3800 .....	<b>6a</b>	
<b>b</b>	Credit for prior year minimum tax. Attach Form 8801. ....	<b>6b</b>	
<b>c</b>	Adoption credit. Attach Form 8839. ....	<b>6c</b>	
<b>d</b>	Credit for the elderly or disabled. Attach Schedule R. ....	<b>6d</b>	
<b>e</b>	Reserved for future use .....	<b>6e</b>	
<b>f</b>	Clean vehicle credit. Attach Form 8936. ....	<b>6f</b>	
<b>g</b>	Mortgage interest credit. Attach Form 8396. ....	<b>6g</b>	
<b>h</b>	District of Columbia first-time homebuyer credit. Attach Form 8859. ....	<b>6h</b>	
<b>i</b>	Qualified electric vehicle credit. Attach Form 8834. ....	<b>6i</b>	
<b>j</b>	Alternative fuel vehicle refueling property credit. Attach Form 8911. ....	<b>6j</b>	
<b>k</b>	Credit to holders of tax credit bonds. Attach Form 8912. ....	<b>6k</b>	
<b>l</b>	Amount on Form 8978, line 14. See instructions .....	<b>6l</b>	
<b>m</b>	Credit for previously owned clean vehicles. Attach Form 8936. ....	<b>6m</b>	
<b>z</b>	Other nonrefundable credits. List type and amount: _____	<b>6z</b>	
<b>7</b>	Total other nonrefundable credits. Add lines 6a through 6z .....	<b>7</b>	
<b>8</b>	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 .....	<b>8</b>	28.

(continued on page 2)

**BAA For Paperwork Reduction Act Notice, see your tax return instructions.****Schedule 3 (Form 1040) 2023**

**Part II Other Payments and Refundable Credits**

<b>9</b>	Net premium tax credit. Attach Form 8962.....	<b>9</b>	18.
<b>10</b>	Amount paid with request for extension to file (see instructions).....	<b>10</b>	
<b>11</b>	Excess social security and tier 1 RRTA tax withheld.....	<b>11</b>	
<b>12</b>	Credit for federal tax on fuels. Attach Form 4136.....	<b>12</b>	
<b>13</b>	Other payments or refundable credits:		
<b>a</b>	Form 2439.....	<b>13a</b>	
<b>b</b>	Credit for repayment of amounts included in income from earlier years.....	<b>13b</b>	
<b>c</b>	Elective payment election amount from Form 3800, Part III, line 6, column (i).....	<b>13c</b>	
<b>d</b>	Deferred amount of net 965 tax liability (see instructions).....	<b>13d</b>	
<b>z</b>	Other payments or refundable credits. List type and amount:	<b>13z</b>	
<b>14</b>	Total other payments or refundable credits. Add lines 13a through 13z.....	<b>14</b>	
<b>15</b>	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31.....	<b>15</b>	18.

Schedule 3 (Form 1040) 2023



**SCHEDULE D**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Capital Gains and Losses**

Attach to Form 1040, 1040-SR, or 1040-NR.

Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.

OMB No. 1545-0074

**2023**Attachment  
Sequence No. **12**

Name(s) shown on return

Parke R and Janet E Blue

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

**Part I Short-Term Capital Gains and Losses – Generally Assets Held One Year or Less** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	<b>(d)</b> Proceeds (sales price)	<b>(e)</b> Cost (or other basis)	<b>(g)</b> Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	<b>(h) Gain or (loss)</b> Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .....	897,635.	924,348.		-26,713.
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked .....				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked .....				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked .....				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 .....			<b>4</b>	
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 .....			<b>5</b>	
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions .....			<b>6</b>	( )
<b>7 Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back .....			<b>7</b>	-26,713.

**Part II Long-Term Capital Gains and Losses – Generally Assets Held More Than One Year** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	<b>(d)</b> Proceeds (sales price)	<b>(e)</b> Cost (or other basis)	<b>(g)</b> Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	<b>(h) Gain or (loss)</b> Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .....	102,570.	100,107.		2,463.
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked .....				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked .....				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked .....				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 .....			<b>11</b>	
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 .....			<b>12</b>	
<b>13</b> Capital gain distributions. See the instrs. ....			<b>13</b>	3,519.
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions .....			<b>14</b>	( )
<b>15 Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on the back .....			<b>15</b>	5,982.



**Part III Summary**

16 Combine lines 7 and 15 and enter the result. ....	<b>16</b>	-20,731.
<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul>		
17 Are lines 15 and 16 <b>both</b> gains?		
<input type="checkbox"/> <b>Yes.</b> Go to line 18.		
<input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet. ....	<b>18</b>	
19 If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet. ....	<b>19</b>	
20 Are lines 18 and 19 <b>both</b> zero or blank and you are not filing Form 4952?		
<input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <b>Don't</b> complete lines 21 and 22 below.		
<input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:		
<ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)</li> </ul>	<b>21</b>	( 3,000.)
<b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?		
<input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.		
<input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Schedule D (Form 1040) 2023

## Foreign Tax Credit

(Individual, Estate, or Trust)

Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.

Go to [www.irs.gov/Form1116](http://www.irs.gov/Form1116) for instructions and the latest information.

2023

Attachment  
Sequence No. 19

Name

Parke R and Janet E Blue

ID no. as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Section 951A category income    c ☒ Passive category income    e ☐ Section 901(j) income    g ☐ Lump-sum distributions  
b ☐ Foreign branch category income    d ☐ General category income    f ☐ Certain income re-sourced by treaty

h Resident of (name of country)

**Note:** If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to **more than one** foreign country or U.S. possession, use a separate column and line for each country or possession.**Part I Taxable Income or Loss From Sources Outside the United States** (for category checked above)

	Foreign Country or U.S. Possession			Total (Add columns A, B, and C.)
	A	B	C	
<b>i Enter the name of the foreign country or U.S. possession.</b> . . . . .	OTHER COUNTRY			
<b>1 a</b> Gross income from sources within country shown above and of the type checked above (see instructions): <u>See Statement 1</u>				
	9,367.			<b>1 a</b> 9,367.
<b>b</b> Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions. <input type="checkbox"/>				
<b>Deductions and losses (Caution: See instructions.):</b>				
<b>2</b> Expenses <b>definitely related</b> to the income on line 1a (attach statement) . . . . .				
<b>3</b> Pro rata share of other deductions <b>not definitely related:</b>				
<b>a</b> Certain itemized deductions or standard deduction (see instructions) . . . . .	29,200.			
<b>b</b> Other deductions (attach statement) . . . . .				
<b>c</b> Add lines 3a and 3b . . . . .	29,200.			
<b>d</b> Gross foreign source income (see instructions) . . . . .	9,367.			
<b>e</b> Gross income from all sources (see instructions) . . . . .	58,050.			
<b>f</b> Divide line 3d by line 3e (see instructions) . . . . .	0.161361			
<b>g</b> Multiply line 3c by line 3f. . . . .	4,712.			
<b>4</b> Pro rata share of interest expense (see instructions):				
<b>a</b> Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions) . . . . .				
<b>b</b> Other interest expense. . . . .				
<b>5</b> Losses from foreign sources. . . . .				
<b>6</b> Add lines 2, 3g, 4a, 4b, and 5 . . . . .	4,712.			<b>6</b> 4,712.
<b>7</b> Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 . . . . .				<b>7</b> 4,655.

**Part II Foreign Taxes Paid or Accrued** (see instructions)

C O U N T R Y	Credit is claimed for taxes (you must check one) (i) <input checked="" type="checkbox"/> Paid (k) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued							
		In foreign currency			(p) Other foreign taxes paid or accrued	In U.S. dollars			
		Taxes withheld at source on:				Taxes withheld at source on:			
		(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties		(o) Interest	(q) Dividends	(r) Rents and royalties	(s) Interest
A	1099 taxes					835.			835.
B									
C									

8 Add lines A through C, column (u). Enter the total here and on line 9, page 2 . . . . . 8 835.

**Part III Figuring the Credit**

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I. ....	9	835.		
10	Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year. If you enter an amount on line 10 and you don't need to attach Schedule B, check here (see instructions). .... <input type="checkbox"/> (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10			
11	Add lines 9 and 10. ....	11	835.		
12	Reduction in foreign taxes (see instructions). ....	12	( )		
13	Taxes reclassified under high tax kickout (see instructions). ....	13			
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit. ....	14			835.
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See instructions. ....	15	4,655.		
16	Adjustments to line 15 (see instructions). ....	16			
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17	4,655.		
18	<b>Individuals:</b> Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption. ....	18	19,859.		
<b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.					
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1". ....	19			0.234402538
20	<b>Individuals:</b> Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16. See instructions. ....	20			121.
<b>Caution:</b> If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions.					
21	Multiply line 20 by line 19 (maximum amount of credit). ....	21			28.
22	Increase in limitation (section 960(c)) (see instructions). ....	22			
23	Add lines 21 and 22. ....	23			28.
24	Enter the <b>smaller</b> of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV. See instructions. ....	24			28.

**Part IV Summary of Credits From Separate Parts III** (see instructions)

25	Credit for taxes on section 951A category income. ....	25			
26	Credit for taxes on foreign branch category income. ....	26			
27	Credit for taxes on passive category income. ....	27			
28	Credit for taxes on general category income. ....	28			
29	Credit for taxes on section 901(j) income. ....	29			
30	Credit for taxes on certain income re-sourced by treaty. ....	30			
31	Credit for taxes on lump-sum distributions. ....	31			
32	Add lines 25 through 31. ....	32			
33	Enter the <b>smaller</b> of line 20 or line 32. ....	33			28.
34	Reduction of credit for international boycott operations. See instructions for line 12. ....	34			
35	Subtract line 34 from line 33. This is your <b>foreign tax credit</b> . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a. ....	35			28.

## Foreign Tax Credit

(Individual, Estate, or Trust)

Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.

Go to [www.irs.gov/Form1116](http://www.irs.gov/Form1116) for instructions and the latest information.

2023

Attachment  
Sequence No. 19Department of the Treasury  
Internal Revenue Service

Name

ID no. as shown on page 1 of your tax return

Parke R and Janet E Blue

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Section 951A category income    c ☒ Passive category income    e ☐ Section 901(j) income    g ☐ Lump-sum distributions  
b ☐ Foreign branch category income    d ☐ General category income    f ☐ Certain income re-sourced by treaty

h Resident of (name of country)

**Note:** If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to **more than one** foreign country or U.S. possession, use a separate column and line for each country or possession.**Part I Taxable Income or Loss From Sources Outside the United States** (for category checked above)

	Foreign Country or U.S. Possession			Total (Add columns A, B, and C.)
	A	B	C	
<b>i Enter the name of the foreign country or U.S. possession.</b> . . . . .	OTHER COUNTRY			
<b>1 a</b> Gross income from sources within country shown above and of the type checked above (see instructions): <u>See Statement 2</u>				
	9,367.			<b>1 a</b> 9,367.
<b>b</b> Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions. <input type="checkbox"/>				
<b>Deductions and losses (Caution: See instructions.):</b>				
<b>2</b> Expenses <b>definitely related</b> to the income on line 1a (attach statement) . . . . .				
<b>3</b> Pro rata share of other deductions <b>not definitely related:</b>				
<b>a</b> Certain itemized deductions or standard deduction (see instructions) . . . . .				
<b>b</b> Other deductions (attach statement) . . . . .				
<b>c</b> Add lines 3a and 3b . . . . .				
<b>d</b> Gross foreign source income (see instructions) . . . . .	9,367.			
<b>e</b> Gross income from all sources (see instructions) . . . . .	58,050.			
<b>f</b> Divide line 3d by line 3e (see instructions) . . . . .	0.161361			
<b>g</b> Multiply line 3c by line 3f. . . . .				
<b>4</b> Pro rata share of interest expense (see instructions):				
<b>a</b> Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions) . . . . .				
<b>b</b> Other interest expense. . . . .				
<b>5</b> Losses from foreign sources. . . . .				
<b>6</b> Add lines 2, 3g, 4a, 4b, and 5 . . . . .				<b>6</b>
<b>7</b> Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 . . . . .				<b>7</b> 9,367.

**Part II Foreign Taxes Paid or Accrued** (see instructions)

C O U N T R Y	Credit is claimed for taxes (you must check one) (i) <input checked="" type="checkbox"/> Paid (k) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								
		In foreign currency			(p) Other foreign taxes paid or accrued	In U.S. dollars				
		Taxes withheld at source on:				Taxes withheld at source on:				
		(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties		(o) Interest	(q) Dividends	(r) Rents and royalties	(s) Interest	
A	1099 taxes					835.				835.
B										
C										

**8** Add lines A through C, column (u). Enter the total here and on line 9, page 2 . . . . . **8** 835.

**Part III Figuring the Credit**

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I.	9	835.		
10	Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year. If you enter an amount on line 10 and you don't need to attach Schedule B, check here (see instructions). <input type="checkbox"/> (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10			
11	Add lines 9 and 10.	11	835.		
12	Reduction in foreign taxes (see instructions).	12	( )		
13	Taxes reclassified under high tax kickout (see instructions).	13			
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit.	14			835.
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See instructions.	15	9,367.		
16	Adjustments to line 15 (see instructions).	16			
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17	9,367.		
18	<b>Individuals:</b> Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption.	18	50,837.		
19	<b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions. Divide line 17 by line 18. If line 17 is more than line 18, enter "1".	19			0.184255562
20	<b>Individuals:</b> Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16. See instructions.	20			
21	<b>Caution:</b> If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions. Multiply line 20 by line 19 (maximum amount of credit).	21			
22	Increase in limitation (section 960(c)) (see instructions).	22			
23	Add lines 21 and 22.	23			
24	Enter the <b>smaller</b> of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV. See instructions.	24			

**Part IV Summary of Credits From Separate Parts III** (see instructions)

25	Credit for taxes on section 951A category income.	25			
26	Credit for taxes on foreign branch category income.	26			
27	Credit for taxes on passive category income.	27			
28	Credit for taxes on general category income.	28			
29	Credit for taxes on section 901(j) income.	29			
30	Credit for taxes on certain income re-sourced by treaty.	30			
31	Credit for taxes on lump-sum distributions.	31			
32	Add lines 25 through 31.	32			
33	Enter the <b>smaller</b> of line 20 or line 32.	33			
34	Reduction of credit for international boycott operations. See instructions for line 12.	34			
35	Subtract line 34 from line 33. This is your <b>foreign tax credit</b> . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a.	35			

**SCHEDULE B  
(Form 1116)**

(Rev. December 2022)

Department of the Treasury  
Internal Revenue Service**Foreign Tax Carryover Reconciliation Schedule**For calendar year 2023, or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_.

OMB No. 1545-0121

**See separate instructions.****Attach to Form 1116.****Go to [www.irs.gov/Form1116](https://www.irs.gov/Form1116) for instructions and the latest information.**

Name

Identifying number as shown  
on page 1 of your tax returnParke R and Janet E Blue

Use a separate Schedule B (Form 1116) for each applicable category of income listed below. See instructions. Check only one box on each schedule.

Check the box for the same separate category code as that shown on the Form 1116 to which this Schedule B is attached.

- a** ☐ Reserved for future use      **c** ☒ Passive category income      **e** ☐ Section 901(j) income      **g** ☐ Lump-sum distributions  
**b** ☐ Foreign branch category income      **d** ☐ General category income      **f** ☐ Certain income re-sourced by treaty  
**h** If box e is checked, enter the country code for the sanctioned country. See instructions. ....  
**i** If box f is checked, enter the country code for the treaty country. See instructions. ....

Foreign Tax Carryover Reconciliation	(i) 10th Preceding Tax Year	(ii) 9th Preceding Tax Year	(iii) 8th Preceding Tax Year	(iv) 7th Preceding Tax Year	(v) 6th Preceding Tax Year	(vi) 5th Preceding Tax Year	(vii) Subtotal (add columns (i) through (vi))
<b>1</b> Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule B (see instructions))							
<b>2</b> Adjustments to line 1 (enter description—see instructions):							
<b>a</b> Carryback adjustment (see instr.)							
<b>b</b> Adjustments for section 905(c) redeterminations (see instructions)							
<b>c</b>							
<b>d</b>							
<b>e</b>							
<b>f</b>							
<b>g</b>							
<b>3</b> Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2)							
<b>4</b> Foreign tax carryover used in current tax year (enter as a negative number)							
<b>5</b> Foreign tax carryover expired unused in current tax year (enter as a negative number)							
<b>6</b> Foreign tax carryover generated in current tax year							
<b>7</b> Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)							
<b>8</b> Foreign tax carryover to the following tax year. Combine lines 3 through 7.	<b>-0-</b>						

Foreign Tax Carryover Reconciliation ( <i>continued</i> )	(viii) Subtotal from page 1 (enter the amounts from column (vii) on page 1)	(ix) 4th Preceding Tax Year	(x) 3rd Preceding Tax Year	(xi) 2nd Preceding Tax Year	(xii) 1st Preceding Tax Year	(xiii) Current Tax Year	(xiv) Totals (add columns (viii) through (xiii))
<b>1</b> Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule B (see instructions))							
<b>2</b> Adjustments to line 1 (enter description—see instructions):							
<b>a</b> Carryback adjustment (see instr.)							
<b>b</b> Adjustments for section 905(c) redeterminations (see instructions)							
<b>c</b>							
<b>d</b>							
<b>e</b>							
<b>f</b>							
<b>g</b>							
<b>3</b> Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2). Include the column (xiv) total on the current year Form 1116, Part III, line 10.							
<b>4</b> Foreign tax carryover used in current tax year (enter as a negative number)							
<b>5</b> Foreign tax carryover expired unused in current tax year (enter as a negative number)							
<b>6</b> Foreign tax carryover generated in current tax year						807.	807.
<b>7</b> Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)							
<b>8</b> Foreign tax carryover to the following tax year. Combine lines 3 through 7.						807.	807.

BAA

Schedule B (Form 1116) (Rev. 12-2022)

**SCHEDULE B**  
**(Form 1116)**

(Rev. December 2022)

Department of the Treasury  
Internal Revenue Service

**Foreign Tax Carryover Reconciliation Schedule**

For calendar year 2023, or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_.

**See separate instructions.**

**Attach to Form 1116.**

**Go to [www.irs.gov/Form1116](https://www.irs.gov/Form1116) for instructions and the latest information.**

OMB No. 1545-0121

Name

**Alternative Minimum Tax**

Identifying number as shown  
on page 1 of your tax return

Parke R and Janet E Blue

Use a separate Schedule B (Form 1116) for each applicable category of income listed below. See instructions. Check only one box on each schedule.

Check the box for the same separate category code as that shown on the Form 1116 to which this Schedule B is attached.

- a** ☐ Reserved for future use      **c** ☒ Passive category income      **e** ☐ Section 901(j) income      **g** ☐ Lump-sum distributions  
**b** ☐ Foreign branch category income      **d** ☐ General category income      **f** ☐ Certain income re-sourced by treaty  
**h** If box e is checked, enter the country code for the sanctioned country. See instructions. ....  
**i** If box f is checked, enter the country code for the treaty country. See instructions. ....

Foreign Tax Carryover Reconciliation	(i) 10th Preceding Tax Year	(ii) 9th Preceding Tax Year	(iii) 8th Preceding Tax Year	(iv) 7th Preceding Tax Year	(v) 6th Preceding Tax Year	(vi) 5th Preceding Tax Year	(vii) Subtotal (add columns (i) through (vi))
<b>1</b> Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule B (see instructions))							
<b>2</b> Adjustments to line 1 (enter description—see instructions):							
<b>a</b> Carryback adjustment (see instr.)							
<b>b</b> Adjustments for section 905(c) redeterminations (see instructions)							
<b>c</b>							
<b>d</b>							
<b>e</b>							
<b>f</b>							
<b>g</b>							
<b>3</b> Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2)							
<b>4</b> Foreign tax carryover used in current tax year (enter as a negative number)							
<b>5</b> Foreign tax carryover expired unused in current tax year (enter as a negative number)							
<b>6</b> Foreign tax carryover generated in current tax year							
<b>7</b> Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)							
<b>8</b> Foreign tax carryover to the following tax year. Combine lines 3 through 7.	<b>-0-</b>						



## Alternative Minimum Tax

Foreign Tax Carryover Reconciliation ( <i>continued</i> )	(viii) Subtotal from page 1 (enter the amounts from column (vii) on page 1)	(ix) 4th Preceding Tax Year	(x) 3rd Preceding Tax Year	(xi) 2nd Preceding Tax Year	(xii) 1st Preceding Tax Year	(xiii) Current Tax Year	(xiv) Totals (add columns (viii) through (xiii))
<b>1</b> Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule B (see instructions))							
<b>2</b> Adjustments to line 1 (enter description—see instructions):							
<b>a</b> Carryback adjustment (see instr.)							
<b>b</b> Adjustments for section 905(c) redeterminations (see instructions)							
<b>c</b>							
<b>d</b>							
<b>e</b>							
<b>f</b>							
<b>g</b>							
<b>3</b> Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2). Include the column (xiv) total on the current year Form 1116, Part III, line 10.							
<b>4</b> Foreign tax carryover used in current tax year (enter as a negative number)							
<b>5</b> Foreign tax carryover expired unused in current tax year (enter as a negative number)							
<b>6</b> Foreign tax carryover generated in current tax year						835.	835.
<b>7</b> Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)							
<b>8</b> Foreign tax carryover to the following tax year. Combine lines 3 through 7.						835.	835.

BAA

Schedule B (Form 1116) (Rev. 12-2022)

**Qualified Business Income Deduction  
Simplified Computation**

OMB No. 1545-2294

**2023**Attachment  
Sequence No. **55****Attach to your tax return.****Go to [www.irs.gov/Form8995](https://www.irs.gov/Form8995) for instructions and the latest information.**

Name(s) shown on return

**Parke R and Janet E Blue**

Your taxpayer identification number

**Note.** You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$182,100 (\$364,200 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i			
ii			
iii			
iv			
v			

  

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c).	2	0.	
3	Qualified business net (loss) carryforward from the prior year.	3	( 1,765.)	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	0.	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5	0.	
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	45.	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year.	7	( 0.)	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	45.	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9	9.	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9.	10	9.	
11	Taxable income before qualified business income deduction (see instructions).	11	19,868.	
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12	18,642.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	1,226.	
14	Income limitation. Multiply line 13 by 20% (0.20)	14	245.	
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions).	15	9.	
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	( 1,765.)	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	( 0.)	

**BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.**Form **8995** (2023)

## Premium Tax Credit (PTC)

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue ServiceAttach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form8962](http://www.irs.gov/Form8962) for instructions and the latest information.**2023**  
Attachment  
Sequence No. **73**

Name shown on your return

Your social security number

Parke R and Janet E Blue

**A** You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception. See instructions. If you qualify, check the box ☐**Part I Annual and Monthly Contribution Amount**

1	Tax family size. Enter your tax family size. See instructions	1	2
2a	Modified AGI. Enter your modified AGI. See instructions	2a	58,507.
b	Enter the total of your dependents' modified AGI. See instructions	2b	
3	Household income. Add the amounts on lines 2a and 2b. See instructions	3	58,507.
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3. See instructions. Check the appropriate box for the federal poverty table used. a <input type="checkbox"/> Alaska b <input type="checkbox"/> Hawaii c <input checked="" type="checkbox"/> Other 48 states and DC	4	18,310.
5	Household income as a percentage of federal poverty line (see instructions)	5	319 %
6	Reserved for future use		
7	Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions.	7	0.0648
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	3,791.
b	Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount	8b	316.

**Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit**

- 9 Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage? See instructions.  
☐ Yes. Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. ☒ No. Continue to line 10.
- 10 See the instructions to determine if you can use line 11 or must complete lines 12 through 23.  
☐ Yes. Continue to line 11. Compute your annual PTC. Then skip lines 12-23 and continue to line 24. ☒ No. Continue to lines 12-23. Compute your monthly PTC and continue to line 24.

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Annual premium tax credit allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals						
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21-32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Monthly premium tax credit allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32, column C)
12 January						
13 February						
14 March						
15 April						
16 May						
17 June						
18 July						
19 August						
20 September						
21 October						
22 November						
23 December	1,165.	1,164.	316.	848.	848.	830.
24 Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here					24	848.
25 Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here					25	830.
26 Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 9. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27					26	18.

**Part III Repayment of Excess Advance Payment of the Premium Tax Credit**

27	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27	
28	Repayment limitation (see instructions)	28	
29	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 2	29	

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

FDIA7001L 06/22/23

Form 8962 (2023)

**Part IV Allocation of Policy Amounts**

Complete the following information for up to four policy amount allocations. See instructions for allocation details.

**Allocation 1**

<b>30 (a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
<b>Allocation percentage applied to monthly amounts</b>	<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**Allocation 2**

<b>31 (a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
<b>Allocation percentage applied to monthly amounts</b>	<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**Allocation 3**

<b>32 (a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
<b>Allocation percentage applied to monthly amounts</b>	<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**Allocation 4**

<b>33 (a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
<b>Allocation percentage applied to monthly amounts</b>	<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**34** Have you completed all policy amount allocations?

☐

**Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns (a), (b), and (f). Compute the amounts for lines 12–23, columns (c)–(e), and continue to line 24.

☐

**No.** See the instructions to report additional policy amount allocations.

**Part V Alternative Calculation for Year of Marriage**

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part V.

<b>35</b>	<b>Alternative entries for your SSN</b>	<b>(a)</b> Alternative family size	<b>(b)</b> Alternative monthly contribution amount	<b>(c)</b> Alternative start month	<b>(d)</b> Alternative stop month
<b>36</b>	<b>Alternative entries for your spouse's SSN</b>	<b>(a)</b> Alternative family size	<b>(b)</b> Alternative monthly contribution amount	<b>(c)</b> Alternative start month	<b>(d)</b> Alternative stop month

Parke R and Janet E Blue

**Statement 1****Form 1116, Line 1a - Passive Category Income****Gross Income From Sources Outside U.S.****Foreign country or U.S. possession: Other Country**

Dividends.....	\$	2,477.
Foreign Source Qualified Dividends.....		6,890.
Total	\$	<u>9,367.</u>

**Statement 2****Form 1116, Line 1a - Passive Category Income (AMT)****Gross Income From Sources Outside U.S.****Foreign country or U.S. possession: Other Country**

Dividends.....	\$	2,477.
Foreign Source Qualified Dividends.....		6,890.
Total	\$	<u>9,367.</u>

TAXABLE YEAR

FORM

**2023****California e-file Signature Authorization for Individuals****8879**

Your name

**PARKE R BLUE**

Your SSN or ITIN

Spouse's/RDP's name

**JANET E BLUE**

Spouse's/RDP's SSN or ITIN

**Part I Tax Return Information** (whole dollars only)

- 1 California adjusted gross income (AGI). See instructions ..... 1 **51,054.**
- 2 Amount you owe. See instructions ..... 2
- 3 Refund or no amount due. See instructions ..... 3 **300.**

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

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2023, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider, including my name, address, and social security number (SSN) or individual tax identification number (ITIN), and the amounts shown in Part I above agree with the information and amounts shown on the corresponding lines of my electronic income tax return. If applicable, I authorize an electronic funds withdrawal of the amount on line 2 and/or the estimated tax payments as shown on my return and on form FTB 8455, California e-file Payment Record for Individuals, or a comparable form. If applicable, I declare that direct deposit refund amount on line 3 agrees with the direct deposit authorization stated on my return. If I have filed a joint return, this is an irrevocable appointment of the other spouse/registered domestic partner (RDP) as an agent to authorize an electronic funds withdrawal or direct deposit. I authorize my ERO, transmitter, or intermediate service provider to transmit my complete return to the Franchise Tax Board (FTB). **If the processing of my return or refund is delayed, I authorize the FTB to disclose to my ERO, intermediate service provider, and/or transmitter the reason(s) for the delay or the date when the refund was sent.** If I am filing a balance due return, I understand that if the FTB does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I acknowledge that I have read and consent to the Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return. I have selected a personal identification number (PIN) as 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 **GOLDEN STATE ACCOUNTING INC.** to enter my PIN **63716**  
ERO firm name Do not enter all zeros

as my signature on my 2023 e-filed California individual income tax return.

☐ I will enter my PIN as my signature on my 2023 e-filed California individual income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶

Date ▶ **3/25/2024****Spouse's/RDP's PIN: check one box only**

☒ I authorize **GOLDEN STATE ACCOUNTING INC.** to enter my PIN **75051**  
ERO firm name Do not enter all zeros

as my signature on my 2023 e-filed California individual income tax return.

☐ I will enter my PIN as my signature on my 2023 e-filed California individual income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's/RDP's  
signature ▶Date ▶ **3/25/2024**

Practitioner PIN Method Returns Only – continue below

**Part III Certification and Authentication – Practitioner PIN Method Only****ERO's Electronic Filer Identification Number (EFIN)/PIN.**

Enter your six-digit EFIN followed by your five-digit self-selected PIN.

**68474294965**

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2023 California individual income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and FTB Pub. 1345, 2023 Handbook for Authorized e-file Providers.

ERO's signature ▶ **DAVID HAASE, CPA**Date ▶ **3/25/2024**

2023

California Resident  
Income Tax Return

540

APE

ATTACH FEDERAL RETURN

PARKE  
JANET  
BLUE  
R BLUE  
E BLUE

23

36 WYNDHAM WY  
PETALUMA CA 94954

06-21-1955 07-17-1962

## Principal Residence

Enter your county at time of filing (see instructions)

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

If not, enter below your principal/physical residence address at the time of filing.

Street address (number and street) (If foreign address, see instructions.)

Apt. no/ste. no.

City

State

ZIP code

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 (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 ☐ 2 x \$144 = ☒ \$ 288.8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions. ☒ 8 ☐ x \$144 = ☒ \$9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. ☒ 9 ☐ 1 x \$144 = ☒ \$ 144.

**Exemptions**Your name: **PARKE R BLUE**

Your SSN or ITIN: \_\_\_\_\_

**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 instr.	<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 \$ \_\_\_\_\_**11 Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32. .... • 11 \$ **432.****Taxable Income**

<b>12</b>	State wages from your federal Form(s) W-2, box 16. ....	• 12	_____
<b>13</b>	Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11. ....	• 13	<b>49,068.</b>
<b>14</b>	California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 27, column B. ....	• 14	<b>3,569.</b>
<b>15</b>	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions. ....	• 15	<b>45,499.</b>
<b>16</b>	California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 27, column C. ....	• 16	<b>5,555.</b>
<b>17</b>	California adjusted gross income. Combine line 15 and line 16. ....	• 17	<b>51,054.</b>
<b>18</b>	Enter the larger of <div style="border: 1px solid black; padding: 5px; display: inline-block;"><div>Your California <b>itemized deductions</b> from Schedule CA (540), Part II, line 30; <b>OR</b> Your California <b>standard deduction</b> shown below for your filing status:</div><div>• Single or Married/RDP filing separately. .... \$5,363 • Married/RDP filing jointly, Head of household, or Qualifying surviving spouse/RDP. .... \$10,726</div><div>If Married/RDP filing separately or the box on line 6 is checked, <b>STOP.</b> See instructions. ....</div></div>	• 18	<b>28,073.</b>
<b>19</b>	Subtract line 18 from line 17. This is your <b>taxable income</b> . If less than zero, enter -0-. ....	• 19	<b>22,981.</b>

**Tax**

<b>31</b>	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	<b>252.</b>
<b>32</b>	Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$237,035, see instructions. ....	• 32	<b>432.</b>
<b>33</b>	Subtract line 32 from line 31. If less than zero, enter -0-. ....	• 33	<b>0.</b>
<b>34</b>	Tax. See instructions. Check the box if from: • <input type="checkbox"/> Schedule G-1 • <input type="checkbox"/> FTB 5870A ....	• 34	_____
<b>35</b>	Add line 33 and line 34. ....	• 35	_____

**Special Credits**

<b>40</b>	Nonrefundable Child and Dependent Care Expenses Credit. See instructions. ....	• 40	_____
<b>43</b>	Enter credit name ..... code • _____ and amount. ....	• 43	_____
	Enter credit name ..... code • _____ and amount. ....	•	_____



Your name: **PARKE R BLUE**

Your SSN or ITIN: \_\_\_\_\_

**Special Credits**

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

**Other Taxes**

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

**Payments**

- 71 California income tax withheld. See instructions ..... ● 71 \_\_\_\_\_
- 72 2023 California estimated tax and other payments. See instructions ..... ● 72 \_\_\_\_\_ 300.
- 73 Withholding (Form 592-B and/or Form 593). See instructions ..... ● 73 \_\_\_\_\_
- 74 Excess SDI (or VPD) withheld. See instructions ..... ● 74 \_\_\_\_\_ 0.
- 75 Earned Income Tax Credit (EITC). See instructions ..... ● 75 \_\_\_\_\_
- 76 Young Child Tax Credit (YCTC). See instructions ..... ● 76 \_\_\_\_\_
- 77 Foster Youth Tax Credit (FYTC). See instructions ..... ● 77 \_\_\_\_\_
- 78 Add line 71 through line 77. These are your total payments.  
See instructions ..... ● 78 \_\_\_\_\_ 300.

**Use Tax**

- 91 **Use Tax.** Do not leave blank. See instructions ..... ● 91 \_\_\_\_\_ 0.
- 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  
If you did not check the box, see instructions. .... ● ☒
- Individual Shared Responsibility (ISR) Penalty. See instructions ..... ● 92 \_\_\_\_\_

**Overpaid Tax/Tax Due**

- 93 Payments balance. If line 78 is more than line 91, subtract line 91 from line 78. .... ● 93 \_\_\_\_\_ 300.
- 94 **Use Tax balance.** If line 91 is more than line 78, subtract line 78 from line 91. .... ● 94 \_\_\_\_\_
- 95 Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92,  
subtract line 92 from line 93. .... ● 95 \_\_\_\_\_ 300.
- 96 Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93,  
subtract line 93 from line 92. .... ● 96 \_\_\_\_\_
- 97 Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95. .... ● 97 \_\_\_\_\_ 300.

Your name: **PARKE R BLUE**

Your SSN or ITIN: \_\_\_\_\_

**Overpaid Tax/Tax Due**

- 98** Amount of line 97 you want applied to your **2024** estimated tax. ● **98** \_\_\_\_\_
- 99** Overpaid tax available this year. Subtract line 98 from line 97. ● **99** \_\_\_\_\_ **300.**
- 100** Tax due. If line 95 is less than line 64, subtract line 95 from line 64. ● **100** \_\_\_\_\_

**Contributions**

**Code Amount**

- California Seniors Special Fund. See instructions. ● **400** \_\_\_\_\_
- Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund. ● **401** \_\_\_\_\_
- Rare and Endangered Species Preservation Voluntary Tax Contribution Program. ● **403** \_\_\_\_\_
- California Breast Cancer Research Voluntary Tax Contribution Fund. ● **405** \_\_\_\_\_
- California Firefighters' Memorial Voluntary Tax Contribution Fund. ● **406** \_\_\_\_\_
- Emergency Food for Families Voluntary Tax Contribution Fund. ● **407** \_\_\_\_\_
- California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund. ● **408** \_\_\_\_\_
- California Sea Otter Voluntary Tax Contribution Fund. ● **410** \_\_\_\_\_
- California Cancer Research Voluntary Tax Contribution Fund. ● **413** \_\_\_\_\_
- School Supplies for Homeless Children Voluntary Tax Contribution Fund. ● **422** \_\_\_\_\_
- State Parks Protection Fund/Parks Pass Purchase. ● **423** \_\_\_\_\_
- Protect Our Coast and Oceans Voluntary Tax Contribution Fund. ● **424** \_\_\_\_\_
- Keep Arts in Schools Voluntary Tax Contribution Fund. ● **425** \_\_\_\_\_
- California Senior Citizen Advocacy Voluntary Tax Contribution Fund. ● **438** \_\_\_\_\_
- Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund. ● **439** \_\_\_\_\_
- Rape Kit Backlog Voluntary Tax Contribution Fund. ● **440** \_\_\_\_\_
- Suicide Prevention Voluntary Tax Contribution Fund. ● **444** \_\_\_\_\_
- Mental Health Crisis Prevention Voluntary Tax Contribution Fund. ● **445** \_\_\_\_\_
- 110** Add amounts in code 400 through code 445. This is your total contribution. ● **110** \_\_\_\_\_

Your name: **PARKE R BLUE**

Your SSN or ITIN: \_\_\_\_\_

**Amount You Owe** **111 AMOUNT YOU OWE.** If you do not have an amount on line 99, add line 94, line 96, line 100, and line 110. See instructions. **Do not send cash.**

Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** • **111** \_\_\_\_\_

Pay Online — Go to [ftb.ca.gov/pay](https://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** \_\_\_\_\_

**Refund and Direct Deposit** **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** \_\_\_\_\_ **300.**

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		• Account number	• <b>116</b> Direct deposit amount
• Routing number	<input checked="" type="checkbox"/> Checking	• <b>121143891</b>	• <b>0310003618</b>
	<input type="checkbox"/> Savings		• <b>300.</b>

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

• Type		• Account number	• <b>117</b> Direct deposit amount
• Routing number	<input type="checkbox"/> Checking		
	<input type="checkbox"/> Savings		

**Voter Info.** For voter registration information, check the box and go to [sos.ca.gov/elections](https://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 Page 6**

Your name: PARKE R BLUE Your SSN or ITIN: \_\_\_\_\_

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

Our privacy notice can be found in annual tax booklets or online. Go to [ftb.ca.gov/privacy](https://ftb.ca.gov/privacy) to learn about our privacy policy statement, or go to [ftb.ca.gov/forms](https://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

707 217-0949

**Sign  
Here**

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

DAVID HAASE, CPA

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

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

GOLDEN STATE ACCOUNTING INC.

● PTIN

P02153415

Firm's address

1221 BRIDGEWAY SUITE 2  
SAUSALITO, CA 94965

● Firm's FEIN

205664372

Joint tax  
return? See  
instructions.

Do you want to allow another person to discuss this tax return with us? See instructions. . . . . ● ☒ Yes ● ☐ No

Print Third Party Designee's Name

DAVID HAASE CPA

Telephone Number

(415) - 331 - 9900

# 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

SSN or ITIN

PARKE R AND JANET E BLUE

## 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

<b>1a</b> Total amount from federal Form(s) W-2, box 1. See instructions . . . . .	<b>1a</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>b</b> Household employee wages not reported on federal Form(s) W-2 . . . . .	<b>1b</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>c</b> Tip income not reported on line 1a . . . . .	<b>1c</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>d</b> Medicaid waiver payments not reported on federal Form(s) W-2. See instructions . . . . .	<b>1d</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>e</b> Taxable dependent care benefits from federal Form 2441, line 26 . . . . .	<b>1e</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>f</b> Employer-provided adoption benefits from federal Form 8839, line 29 . . . . .	<b>1f</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>g</b> Wages from federal Form 8919, line 6 . . . . .	<b>1g</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>h</b> Other earned income. See instrs. . . . .	<b>1h</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>i</b> Nontaxable combat pay election. See instructions . . . . .	<b>1i</b>			<input type="radio"/>
<b>z</b> Add line 1a through line 1i . . . . .	<b>1z</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>2</b> Taxable interest. <b>a</b> <input type="radio"/> 9,439.	<b>2b</b>	<input type="radio"/> 4,906.	<input type="radio"/> 3,569.	<input type="radio"/>
<b>3</b> Ordinary dividends. See instructions. <b>a</b> <input type="radio"/> 18,642.	<b>3b</b>	<input type="radio"/> 47,162.		<input type="radio"/> 5,555.
<b>4</b> IRA distributions. See instructions. <b>a</b> <input type="radio"/>	<b>4b</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>5</b> Pensions and annuities. See instructions. <b>a</b> <input type="radio"/> 3,883.	<b>5b</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>6</b> Social security benefits. <b>a</b> <input type="radio"/>	<b>6b</b>	<input type="radio"/>	<input type="radio"/>	
<b>7</b> Capital gain or (loss). See instructions . . . . .	<b>7</b>	<input type="radio"/> -3,000.	<input type="radio"/>	<input type="radio"/>

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

<b>1</b> Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	<input type="radio"/>	<input type="radio"/>	
<b>2 a</b> Alimony received. See instructions . . . . .	<b>2a</b>	<input type="radio"/>		<input type="radio"/>
<b>3</b> Business income or (loss). See instructions . . . . .	<b>3</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>4</b> Other gains or (losses) . . . . .	<b>4</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>5</b> Rental real estate, royalties, partnerships, S corporations, trusts, etc. . . . .	<b>5</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>6</b> Farm income or (loss) . . . . .	<b>6</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>7</b> Unemployment compensation . . . . .	<b>7</b>	<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
<b>8</b> Other income:			
<b>a</b> Federal net operating loss. .... <b>8a</b>	⊙ ( )		⊙
<b>b</b> Gambling. .... <b>8b</b>	⊙	⊙	
<b>c</b> Cancellation of debt. .... <b>8c</b>	⊙	⊙	⊙
<b>d</b> Foreign earned income exclusion from federal Form 2555. .... <b>8d</b>	⊙ ( )		⊙
<b>e</b> Income from federal Form 8853. .... <b>8e</b>	⊙		⊙
<b>f</b> Income from federal Form 8889. .... <b>8f</b>	⊙	⊙	
<b>g</b> Alaska Permanent Fund dividends. .... <b>8g</b>	⊙		
<b>h</b> Jury duty pay. .... <b>8h</b>	⊙		
<b>i</b> Prizes and awards. .... <b>8i</b>	⊙		
<b>j</b> Activity not engaged in for profit income. .... <b>8j</b>	⊙		
<b>k</b> Stock options. .... <b>8k</b>	⊙		⊙
<b>l</b> Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property. .... <b>8l</b>	⊙		
<b>m</b> Olympic and Paralympic medals and USOC prize money. .... <b>8m</b>	⊙		
<b>n</b> IRC Section 951(a) inclusion. .... <b>8n</b>	⊙	⊙	
<b>o</b> IRC Section 951A(a) inclusion. .... <b>8o</b>	⊙	⊙	
<b>p</b> IRC Section 461(l) excess business loss adjustment. .... <b>8p</b>	⊙	⊙	⊙
<b>q</b> Taxable distributions from an ABLE account. .... <b>8q</b>	⊙		
<b>r</b> Scholarship and fellowship grants not reported on federal Form(s) W-2. .... <b>8r</b>	⊙		
<b>s</b> Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d. .... <b>8s</b>	⊙ ( )		
<b>t</b> Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. .... <b>8t</b>	⊙		
<b>u</b> Wages earned while incarcerated. .... <b>8u</b>	⊙		
<b>z</b> Other income. List type and amount. ⊙ _____ <b>8z</b>	⊙	⊙	⊙

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"/> 49,068.	<input type="radio"/> 3,569.	<input type="radio"/> 5,555.

**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
<b>24</b> Other adjustments:				
<b>a</b> Jury duty pay. . . . .	<b>24a</b>	<input type="radio"/>		
<b>b</b> Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit. . . . .	<b>24b</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>c</b> Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m. . . . .	<b>24c</b>	<input type="radio"/>	<input type="radio"/>	
<b>d</b> Reforestation amortization and expenses. . . .	<b>24d</b>	<input type="radio"/>	<input type="radio"/>	
<b>e</b> Repayment of supplemental unemployment benefits under the federal Trade Act of 1974. . . . .	<b>24e</b>	<input type="radio"/>		
<b>f</b> Contributions to IRC Section 501(c)(18)(D) pension plans. . . . .	<b>24f</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>g</b> Contributions by certain chaplains to IRC Section 403(b) plans. . . . .	<b>24g</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>h</b> Attorney fees and court costs for actions involving certain unlawful discrimination claims. . . . .	<b>24h</b>	<input type="radio"/>		
<b>i</b> Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations. . . . .	<b>24i</b>	<input type="radio"/>	<input type="radio"/>	
<b>j</b> Housing deduction from federal Form 2555. . . . .	<b>24j</b>	<input type="radio"/>	<input type="radio"/>	
<b>k</b> Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041). . . . .	<b>24k</b>	<input type="radio"/>		
<b>z</b> Other adjustments. List type and amount.				
<input type="radio"/> _____	<b>24z</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>25</b> Total other adjustments. Add line 24a through line 24z. . . . .	<b>25</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>26</b> Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions. . . . .	<b>26</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>27 Total.</b> Subtract line 26 from line 10 in columns A, B, and C. See instructions. . . . .	<b>27</b>	<input type="radio"/> 49,068.	<input type="radio"/> 3,569.	<input type="radio"/> 5,555.



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

	<b>A Federal Amounts</b> (from federal Schedule A (Form 1040 ))	<b>B Subtractions</b> See instructions	<b>C Additions</b> See instructions
<b>Medical and Dental Expenses</b> See instructions.			
<b>1</b> Medical and dental expenses. . . . . <input checked="" type="radio"/> <u>317.</u> <b>1</b>			
<b>2</b> Enter amount from federal Form 1040 or 1040-SR, line 11 . . . . . <input checked="" type="radio"/> <u>49,068.</u> <b>2</b>			
<b>3</b> Multiply line 2 by 7.5% (0.075) . . . . . <input checked="" type="radio"/> <u>3,680.</u> <b>3</b>			
<b>4</b> Subtract line 3 from line 1. If line 3 is more than line 1, enter 0. . . . . <input checked="" type="radio"/> <b>4</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>Taxes You Paid</b>			
<b>5 a</b> State and local income tax or general sales taxes . . . . . <b>5a</b> <input checked="" type="radio"/> <u>39,830.</u> <input checked="" type="radio"/> <u>39,830.</u>	<input checked="" type="radio"/> <u>39,830.</u>	<input checked="" type="radio"/> <u>39,830.</u>	
<b>b</b> State and local real estate taxes . . . . . <b>5b</b> <input checked="" type="radio"/> <u>10,835.</u>	<input checked="" type="radio"/> <u>10,835.</u>		
<b>c</b> State and local personal property taxes. . . . . <b>5c</b> <input checked="" type="radio"/> <u>323.</u>	<input checked="" type="radio"/> <u>323.</u>		
<b>d</b> Add line 5a through line 5c. . . . . <b>5d</b> <input checked="" type="radio"/> <u>50,988.</u>	<input checked="" type="radio"/> <u>50,988.</u>		
<b>e</b> Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B. Enter the difference from line 5d and line 5e, column A in line 5e, column C. . . . . <b>5e</b> <input checked="" type="radio"/> <u>10,000.</u> <input checked="" type="radio"/> <u>39,830.</u> <input checked="" type="radio"/> <u>40,988.</u>	<input checked="" type="radio"/> <u>10,000.</u>	<input checked="" type="radio"/> <u>39,830.</u>	<input checked="" type="radio"/> <u>40,988.</u>
<b>6</b> Other taxes. List type <input checked="" type="radio"/> <b>6</b> <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>7</b> Add line 5e and line 6. . . . . <b>7</b> <input checked="" type="radio"/> <u>10,000.</u> <input checked="" type="radio"/> <u>39,830.</u> <input checked="" type="radio"/> <u>40,988.</u>	<input checked="" type="radio"/> <u>10,000.</u>	<input checked="" type="radio"/> <u>39,830.</u>	<input checked="" type="radio"/> <u>40,988.</u>
<b>Interest You Paid</b>			
<b>8 a</b> Home mortgage interest and points reported to you on federal Form 1098 . . . . . <b>8a</b> <input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>
<b>b</b> Home mortgage interest not reported to you on federal Form 1098 . . . . . <b>8b</b> <input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>
<b>c</b> Points not reported to you on federal Form 1098. . . . . <b>8c</b> <input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>
<b>d</b> Reserved for future use. . . . . <b>8d</b>			
<b>e</b> Add line 8a through line 8c. . . . . <b>8e</b> <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>9</b> Investment interest. . . . . <b>9</b> <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>10</b> Add line 8e and line 9. . . . . <b>10</b> <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<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
<b>Gifts to Charity</b>				
11	Gifts by cash or check.....	360.		
12	Other than by cash or check.....	180.		
13	Carryover from prior year.....			
14	Add line 11 through line 13.....	540.		
<b>Casualty and Theft Losses</b>				
15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions.....			
<b>Other Itemized Deductions</b>				
16	Other—from list in federal instructions.....			
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C..	10,540.	39,830.	40,988.
18	<b>Total.</b> Combine line 17 column A less column B plus column C.....			11,698.

**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 3,000.

21 Other expenses: investment, safe deposit box, etc. List type..... SEE STATEMENT 1 21 14,356.

22 Add line 19 through line 21..... 22 17,356.

23 Enter amount from federal Form 1040 or 1040-SR, line 11..... 23 49,068.

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0..... 24 981.

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0..... 25 16,375.

26 **Total Itemized Deductions.** Add line 18 and line 25..... 26 28,073.

27 Other adjustments. See instructions. Specify..... 27 \_\_\_\_\_

28 Combine line 26 and line 27..... 28 28,073.

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 28,073.

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 28,073.

TAXABLE YEAR

SCHEDULE

**2023****California Capital Gain or Loss Adjustment****D (540)**

Do not complete this schedule if all of your California gains (losses) are the same as your federal gains (losses).

Name(s) as shown on return

SSN or ITIN

**PARKE R AND JANET E BLUE**

	(a) Description of property Example: 100 shares of "Z" Co.	(b) Sales price	(c) Cost or other basis	(d) Loss If (c) is more than (b), subtract (b) from (c)	(e) Gain If (b) is more than (c), subtract (c) from (b)
1					
a	<input checked="" type="radio"/> FIDELITY -1599 ST COVERED SECUR	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
b	<input checked="" type="radio"/>	<input checked="" type="radio"/> 897,635.	<input checked="" type="radio"/> 924,348.	<input checked="" type="radio"/> 26,713.	<input checked="" type="radio"/>
c	<input checked="" type="radio"/> FIDELITY -1599 LT COVERED SECUR	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
d	<input checked="" type="radio"/>	<input checked="" type="radio"/> 102,570.	<input checked="" type="radio"/> 100,107.	<input checked="" type="radio"/>	<input checked="" type="radio"/> 2,463.
e	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
f	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
g	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
h	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
i	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
j	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
k	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
l	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
m	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
n	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
o	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
p	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
q	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
r	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
s	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
t	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
u	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
v	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

- 2 Net gain or (loss) shown on California Schedule(s) K-1 (100S, 541, 565, and 568)..... 2 ☒
- 3 Capital gain distributions (federal Form 1099-DIV, box 2a)..... ☒ 3 3,519.
- 4 Total 2023 gains from all sources. Add column (e) amounts of line 1, line 2,  
and line 3..... ☒ 4 5,982.
- 5 2023 loss. Add column (d) amounts of line 1  
and line 2..... ☒ 5 ( 26,713.)
- 6 California capital loss carryover from 2022, if any. See instructions..... ☒ 6 ( )
- 7 Total 2023 loss. Add line 5 and line 6..... ☒ 7 ( 26,713.)

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- 8 Net gain or (loss). Combine line 4 and line 7. If a loss, go to line 9. If a gain, go to line 10. ☒ 8 -20,731.
- 9 If line 8 is a loss, enter the smaller of: **a** the loss on line 8.  
**b** \$3,000 (\$1,500 if married/RDP filing separate). See instructions. ☒ 9 ( 3,000.)
- 10 Enter the gain or (loss) from federal Form 1040 or 1040-SR, line 7. ☒ 10 -3,000.
- 11 Enter the California gain from line 8 or (loss) from line 9. ☒ 11 -3,000.
- 12a If line 10 is **more** than line 11, enter the difference here and on Schedule CA (540), Part I, Section A,  
line 7, column B. ☒ 12a \_\_\_\_\_
- b** If line 10 is **less** than line 11, enter the difference here and on Schedule CA (540), Part I, Section A,  
line 7, column C. ☒ 12b \_\_\_\_\_

**SCHEDULE A**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**For California Only**  
**Itemized Deductions****Attach to Form 1040 or 1040-SR.****Go to [www.irs.gov/ScheduleA](http://www.irs.gov/ScheduleA) for instructions and the latest information.****Caution:** If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

**2023**Attachment  
Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR

Parke R and Janet E Blue

Your social security number

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

- |   |   |   |         |
|---|---|---|---------|
| 1 | Medical and dental expenses (see instructions) .....                        | 1 | 317.    |
| 2 | Enter amount from Form 1040 or 1040-SR, line 11. ....                       | 2 | 49,068. |
| 3 | Multiply line 2 by 7.5% (0.075) .....                                       | 3 | 3,680.  |
| 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.<br>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 <input type="checkbox"/> ..... | 5a | 39,830. |
|   | b State and local real estate taxes (see instructions) .....   | 5b | 10,835. |
|   | c State and local personal property taxes .....  | 5c | 323.    |
|   | d Add lines 5a through 5c .....  | 5d | 50,988. |
|   | 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: .....   | 6  |         |
| 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 <input type="checkbox"/> .....                                |    |    |
|    | a Home mortgage interest and points reported to you on Form 1098. See instructions if limited. ....   | 8a |    |
|    | b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address. .... | 8b |    |
|    | -----   |    |    |
|    | -----   |    |    |
|    | -----   |    |    |
|    | c Points not reported to you on Form 1098. See instructions for special rules. ....   | 8c |    |
|    | d Reserved for future use .....   | 8d |    |
|    | e Add lines 8a through 8c .....   | 8e |    |
| 9  | Investment interest. Attach Form 4952 if required. See instructions .....   | 9  |    |
| 10 | Add lines 8e and 9 .....  | 10 | 0. |

**Gifts to  
Charity****Caution:** 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 | 360. |
| 12 | Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500. .... | 12 | 180. |
| 13 | Carryover from prior year .....  | 13 |      |
| 14 | Add lines 11 through 13 .....  | 14 | 540. |

**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 or 1040-SR, line 12. ....           | 17 | 10,540. |
| 18 | If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/> ..... |    |         |

Parke R and Janet E Blue

Statement 1  
Schedule CA, Part II, Line 21  
Miscellaneous Deductions Subject to 2% AGI Limit

Investment Expense

	\$	14,356.
Total	\$	<u>14,356.</u>