

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

May 31, 2024

Pablo M and Monica M Rivas
15 Corte Del Rey
San Rafael, CA 94903

Dear Pablo and Monica,

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. The refund of \$4,326 will be directly deposited into your checking account.

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. There is a balance due of \$604.

Mail your California payment voucher on or before April 15, 2024 and make your check payable to:

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

Your 2024 estimated tax payment schedule is listed below. If not paying electronically, mail your payments to the address shown on your estimated tax payment vouchers.

Due Date	California
4/15/24	\$ 180
6/17/24	240
9/16/24	0
1/15/25	190

	\$ 610

Please be sure to call if you have any questions.

Sincerely,

David Haase, CPA

PABLO M AND MONICA M RIVAS

600-05-5349

	2023	2022	DIFF
INCOME			
WAGES, SALARIES, TIPS, ETC.....	523,170	977,999	-454,829
INTEREST INCOME.....	720	19	701
DIVIDEND INCOME.....	31,909	25,201	6,708
TAXABLE IRA DISTRIBUTIONS.....	1,777	2,227	-450
CAPITAL GAIN OR LOSS.....	-3,000	3,718	-6,718
UNEMPLOYMENT COMPENSATION.....	6,750	4,950	1,800
OTHER INCOME.....	166	26,132	-25,966
TOTAL INCOME.....	561,492	1,040,246	-478,754
ADJUSTMENTS TO INCOME			
HEALTH SAVINGS ACCOUNT DEDUCTION.....	0	443	-443
TOTAL ADJUSTMENTS.....	0	443	-443
ADJUSTED GROSS INCOME.....	561,492	1,039,803	-478,311
ITEMIZED DEDUCTIONS			
TAXES.....	10,000	10,000	0
INTEREST.....	15,530	16,097	-567
CONTRIBUTIONS.....	2,000	10,045	-8,045
TOTAL ITEMIZED DEDUCTIONS.....	27,530	36,142	-8,612
TAX COMPUTATION			
STANDARD DEDUCTION.....	27,700	25,900	1,800
LARGER OF ITEMIZED OR STANDARD DEDUCTION.....	27,700	36,142	-8,442
QUALIFIED BUSINESS INCOME DEDUCTION.....	118	86	32
TAXABLE INCOME.....	533,674	1,003,575	-469,901
TAX BEFORE CREDITS.....	127,206	303,200	-175,994
CREDITS			
FOREIGN TAX CREDIT.....	338	305	33
TOTAL CREDITS.....	338	305	33
TAX AFTER CREDITS.....	126,868	302,895	-176,027
OTHER TAXES			
OTHER TAXES.....	3,790	6,218	-2,428
TOTAL TAX.....	130,658	309,113	-178,455
PAYMENTS & REFUNDABLE CREDITS			
FEDERAL INCOME TAX WITHHELD.....	134,984	237,011	-102,027
TOTAL PAYMENTS.....	134,984	237,011	-102,027
REFUND OR AMOUNT DUE			
AMOUNT OVERPAID.....	4,326	0	4,326
AMOUNT REFUNDED TO YOU.....	4,326	0	4,326
AMOUNT YOU OWE.....	0	72,102	-72,102
TAX RATES			
ORDINARY INCOME TAX BRACKET.....	35.0%	37.0%	-2.0%
EFFECTIVE TAX RATE.....	24.5%	30.8%	-6.3%

	2023	2022	DIFF
FEDERAL ADJUSTED GROSS INCOME			
FEDERAL ADJUSTED GROSS INCOME.....	561,492	1,039,803	-478,311
CALIFORNIA SUBTRACTIONS			
TAXABLE INTEREST INCOME.....	704	0	704
UNEMPLOYMENT COMPENSATION.....	6,750	4,950	1,800
ADJUSTMENTS TO INCOME.....	0	-443	443
TOTAL SUBTRACTIONS FROM FEDERAL AGI.....	7,454	4,507	2,947
CALIFORNIA ADDITIONS			
WAGES, SALARIES, TIPS, ETC.....	8,750	6,857	1,893
TOTAL ADDITIONS TO FEDERAL AGI.....	8,750	6,857	1,893
ADJUSTED GROSS INCOME			
ADJUSTED GROSS INCOME.....	562,788	1,042,153	-479,365
ITEMIZED DEDUCTIONS			
ITEMIZED DEDUCTION BEFORE LIMITATION.....	37,410	45,400	-7,990
ITEMIZED DEDUCTION LIMITATION.....	-5,245	-34,799	29,554
CALIFORNIA ITEMIZED DEDUCTIONS.....	32,165	10,601	21,564
CALIFORNIA STANDARD DEDUCTION.....	10,726	10,404	322
TAX COMPUTATION			
TOTAL TAXABLE INCOME.....	530,623	1,031,552	-500,929
TAX.....	42,654	95,172	-52,518
EXEMPTION CREDITS.....	472	0	472
NET TAX.....	42,182	95,172	-52,990
OTHER TAXES			
MENTAL HEALTH SERVICE TAX.....	0	316	-316
TOTAL TAX LIABILITY.....	42,182	95,488	-53,306
PAYMENTS			
CALIFORNIA INCOME TAX WITHHELD.....	41,578	103,345	-61,767
TOTAL PAYMENTS.....	41,578	103,345	-61,767
REFUND OR AMOUNT DUE			
AMOUNT OVERPAID.....	0	7,857	-7,857
AMOUNT YOU OWE.....	604	0	604
AMOUNT REFUNDED TO YOU.....	0	7,857	-7,857
TAX RATES			
MARGINAL TAX RATE.....	9.3%	11.3%	-2.0%
EFFECTIVE TAX RATE.....	7.9%	9.3%	-1.4%

2023

FINANCIAL TRANSACTION SUMMARY

PAGE 1

PABLO M AND MONICA M RIVAS

600-05-5349

FEDERAL

2023 FEDERAL FORM 1040 ELECTRONIC FINANCIAL TRANSACTION INFORMATION.

THE TAXPAYER WILL RECEIVE A REFUND OF \$4,326 WHICH WILL BE DEPOSITED DIRECTLY INTO THE FOLLOWING ACCOUNT.

NAME OF BANK: WELLS FARGO

ROUTING TRANSIT NUMBER: 121042882

ACCOUNT NUMBER: *****7471

ACCOUNT TYPE: CHECKING

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>

FORMS NEEDED FOR THIS RETURN

FEDERAL: 1040, SCH 1, SCH 2, SCH 3, SCH B, SCH D, 1116, 8879, 8889, 8949
 8959, 8960, 8995-A
 CALIFORNIA: 540, 540-ES, SCH CA, SCH D (540), 3582, SCH A, E-FILE INSTRUCTIONS
 E-FILE CONSENT, E-FILE FORM 8879

PDF ATTACHMENTSFEDERAL

FORM 8949 EXCEPTION TO REPORTING, PERSHING -5486 ST COVERED TRANS - BIZJACK.PDF.PDF

TAX RATES

	<u>MARGINAL</u>	<u>EFFECTIVE</u>
FEDERAL	35.0%	24.5%
CALIFORNIA	9.3%	7.9%

CARRYOVERS TO 2024FEDERAL CARRYOVERS

LONG-TERM CAPITAL LOSS 7,511.
 DEDUCTIBLE STATE AND LOCAL TAXES 604.

CALIFORNIA CARRYOVERS

STATE CAPITAL LOSS 7,511.
 AMT STATE CAPITAL LOSS 7,511.

ESTIMATES**CALIFORNIA ESTIMATES**

	<u>ESTIMATE</u>	<u>OVERPAYMENT</u>	<u>BALANCE</u>
4/15/24	180.	0.	180.
6/17/24	240.	0.	240.
9/16/24	0.	0.	0.
1/15/25	190.	0.	190.
TOTAL	<u>\$ 610.</u>	<u>\$ 0.</u>	<u>\$ 610.</u>

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

THE TAXPAYER(S) WILL RECEIVE A REFUND OF \$4,326.

THE INTERNAL REVENUE SERVICE WILL DEPOSIT THE REFUND OF \$4,326 DIRECTLY INTO THE FOLLOWING ACCOUNT:

NAME OF BANK: WELLS FARGO
ROUTING TRANSIT NUMBER: *****2882
ACCOUNT NUMBER: *****7471
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

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.

BALANCE DUE

THERE IS A BALANCE DUE IN THE AMOUNT OF \$604.

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

MAIL CA FORM 3582 (E-FILE) AND PAYMENT TO:

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

CAUTION

DO NOT MAIL CA FORM 3582 (E-FILE) UNTIL THE CALIFORNIA FRANCHISE TAX BOARD HAS ACCEPTED FORM 540.

EXCEPTION: MAIL CA FORM 3582 (E-FILE) WITH PAYMENT BY THE DUE DATE, EVEN IF THE RETURN IS STILL PENDING, TO AVOID LATE PAYMENT PENALTIES AND INTEREST CHARGES.

2024

Record of Estimated Tax Payments

PAGE 1

PABLO M AND MONICA M RIVAS

600-05-5349

Federal

Payment Number	Date Due	2023 Overpayment Credit Applied	Balance Due	Check or money order number or credit card confirmation number	Amount Paid (do not include any credit card convenience fee)	Date paid
1						
2						
3						
4						
5						
6						
7						
8						
Total.....						

State: CALIFORNIA

State

Payment Number	Date Due	2023 Overpayment Credit Applied	Balance Due	Check or money order number or credit card confirmation number	Amount Paid (do not include any credit card convenience fee)	Date paid
1	4/15/24		180.			
2	6/17/24		240.			
3	9/16/24					
4	1/15/25		190.			
5						
6						
7						
8						
Total.....			610.			

This document is for your records. Please use it to record your estimated tax payments and bring it with you for reference in the preparation of your 2024 tax return.

2023

FEDERAL WORKSHEETS

PAGE 1

PABLO M AND MONICA M RIVAS

600-05-5349

WAGE SCHEDULE

TAXPAYER - EMPLOYER	WAGES	FEDERAL W/H	FICA	MEDI- CARE	STATE W/H	SDI
PERSHING LLC	440,603.	114,097.	9,932.	9,259.	31,852.	1,378.
TOTAL	440,603.	114,097.	9,932.	9,259.	31,852.	1,378.
SPOUSE - EMPLOYER	WAGES	FEDERAL W/H	FICA	MEDI- CARE	STATE W/H	SDI
WELLS FARGO BANK, N. A.	82,567.	17,776.	4,621.	1,081.	9,726.	
TOTAL	82,567.	17,776.	4,621.	1,081.	9,726.	0.
GRAND TOTAL	523,170.	131,873.	14,553.	10,340.	41,578.	1,378.

PENSION AND ANNUITIES SCHEDULE

SPOUSE - PAYER	TOTAL RECEIVED	TAXABLE AMOUNT	FEDERAL W/H	STATE W/H
EMPOWER TRUST COMPANY - ROLLOVER	313.			
GRAND TOTAL	313.	0.	0.	0.

IRA DISTRIBUTION SCHEDULE

SPOUSE - PAYER	TOTAL RECEIVED	TAXABLE AMOUNT	FEDERAL W/H	STATE W/H
PERSHING LLC	1,777.	1,777.		
GRAND TOTAL	1,777.	1,777.	0.	0.

FORM 1040, 1040-SR, OR 1040-NR, LINE 3A
QUALIFIED DIVIDENDS

COMPUTERSHARE	73.
PERSHING -3076	4,446.
PERSHING -5486	7,049.
PERSHING -9453	5,275.
TOTAL	16,843.

FORM 1099-DIV
NONTAXABLE DISTRIBUTIONS

PERSHING -9453	594.
	594.

**STATE AND LOCAL REFUNDS TAXABLE IN 2023
(REFUNDS ON PRIOR YEAR RETURN TAXABLE IN CURRENT YEAR)**

1. STATE AND LOCAL INCOME TAX REFUNDS (PRIOR YEAR)		7,857.
2. REFUNDS ATTRIBUTABLE TO POST 12/31/2022 PAYMENTS PER IRS PUB. 525		0.
3. NET STATE AND LOCAL INCOME TAX REFUNDS		7,857.
4. STATE/LOCAL TAXES INCLUDED ON PRIOR YEAR SCH. A, LINE 5E		0.
5. PRIOR YEAR ALLOWABLE SALES TAX DEDUCTION		0.
6. EXCESS OF INCOME TAXES DEDUCTED OVER SALES TAXES		0.
7. ENTER THE SMALLER OF LINE 3 OR LINE 6		0.
8. ITEMIZED DEDUCTIONS FROM PRIOR YEAR SCH. A, LINE 17		36,142.
9. PRIOR YEAR RECOMPUTED ITEMIZED DEDUCTIONS, IF STATE AND LOCAL TAXES WERE LIMITED		0.
10. PRIOR YEAR BASE STANDARD DEDUCTION	25,900.	
11. PRIOR YEAR ADD'L STANDARD DEDUCTION FOR AGE/BLINDNESS	0.	
12. PRIOR YEAR TOTAL STANDARD DEDUCTION (ADD LINES 10 AND 11)		25,900.
13. ENTER THE LARGER OF LINE 9 OR LINE 12		25,900.
14. SUBTRACT LINE 13 FROM LINE 8 (NOT LESS THAN 0)		10,242.
15. ENTER THE SMALLER OF LINE 7 OR LINE 14		0.
16. NEGATIVE TAXABLE INCOME (PRIOR YEAR)		0.
17. REFUND WITH NO BENEFIT DUE TO AMT, NONREFUNDABLE CREDITS, 0% CAPITAL GAIN RATE, SALT LIMIT		0.
18. STATE AND LOCAL REFUNDS TAXABLE THIS YEAR (ADD LINES 15, 16, AND 17, BUT NOT LESS THAN 0)		0.

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)	\$	22,000.	\$ 2,200.
12% ORDINARY TAX BRACKET (\$22,001 - \$89,450)		67,450.	8,094.
22% ORDINARY TAX BRACKET (\$89,451 - \$190,750)		101,300.	22,286.
24% ORDINARY TAX BRACKET (\$190,751 - \$364,200)		173,450.	41,628.
32% ORDINARY TAX BRACKET (\$364,201 - \$462,500)		98,300.	31,456.
35% ORDINARY TAX BRACKET (\$462,501 - \$693,750)		54,331.	19,016.
TAXABLE ORDINARY INCOME	\$	516,831.	
15% CAPITAL GAIN BRACKET		16,843.	2,526.
TOTAL USING CAPITAL GAIN RATES	\$	533,674.	\$ 127,206.

* ORDINARY INCOME WOULD HAVE TO INCREASE BY OVER \$176,919
TO BEGIN BEING TAXED IN THE NEXT 37% TAX BRACKET (\$693,751 +)

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	533,674.
2. ENTER AMOUNT FROM FORM 1040, 1040-SR, OR 1040-NR, LINE 3A	16,843.
3. ARE YOU FILING SCHEDULE D? [X] YES. ENTER THE SMALLER OF LINE 15 OR 16 OF SCHEDULE D, BUT DO NOT ENTER LESS THAN ZERO [] NO. ENTER AMOUNT FROM FORM 1040, 1040-SR, OR 1040-NR, LINE 7	0.
4. ADD LINES 2 AND 3	16,843.
5. SUBTRACT LINE 4 FROM LINE 1. IF 0 OR LESS, ENTER 0.	516,831.
6. ENTER: \$44,625 IF SINGLE OR MARRIED FILING SEPARATELY, \$89,250 IF MARRIED FILING JOINTLY OR QUALIFYING SURVIVING SPOUSE, \$59,750 IF HEAD OF HOUSEHOLD	89,250.
7. ENTER THE SMALLER OF LINE 1 OR LINE 6	89,250.
8. ENTER THE SMALLER OF LINE 5 OR LINE 7	89,250.
9. SUBTRACT LINE 8 FROM LINE 7. THIS AMOUNT IS TAXED AT 0%	0.
10. ENTER THE SMALLER OF LINE 1 OR LINE 4	16,843.
11. ENTER THE AMOUNT FROM LINE 9	0.
12. SUBTRACT LINE 11 FROM LINE 10	16,843.
13. ENTER: \$492,300 IF SINGLE, \$276,900 IF MARRIED FILING SEPARATELY, \$553,850 IF MARRIED FILING JOINTLY OR QUALIFYING SURVIVING SPOUSE, \$523,050 IF HEAD OF HOUSEHOLD.	553,850.
14. ENTER THE SMALLER OF LINE 1 OR LINE 13	533,674.
15. ADD LINES 5 AND 9	516,831.
16. SUBTRACT LINE 15 FROM LINE 14. IF 0 OR LESS, ENTER 0.	16,843.
17. ENTER THE SMALLER OF LINE 12 OR LINE 16	16,843.
18. MULTIPLY LINE 17 BY 15% (.15)	2,526.
19. ADD LINES 9 AND 17	16,843.
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. (USE THE TAX TABLE OR TAX COMPUTATION WORKSHEET)	124,680.
23. ADD LINES 18, 21, AND 22	127,206.
24. FIGURE THE TAX ON THE AMOUNT ON LINE 1. (USE THE TAX TABLE OR TAX COMPUTATION WORKSHEET)	130,575.
25. TAX ON ALL TAXABLE INCOME (INCLUDING CAPITAL GAIN DISTRIBUTIONS). ENTER THE SMALLER OF LINE 23 OR LINE 24 HERE AND ON FORM 1040, 1040-SR, OR 1040-NR, LINE 16	127,206.

FEDERAL INCOME TAX WITHHELD

WELLS FARGO BANK, N. A.	17,776.
PERSHING LLC	114,097.
CA EMPLOYMENT DEVELOPMENT DEPT	675.
ADDITIONAL MEDICARE TAX WITHHOLDING (FORM 8959)	2,436.
TOTAL	134,984.

CAPITAL LOSS CARRYOVER WORKSHEET
(IRS PUBLICATION 550)

1. ENTER THE AMOUNT FROM FORM 1040, 1040-SR, OR 1040NR, LINE 15		533,674.
2. ENTER THE LOSS FROM SCHEDULE D, LINE 21		3,000.
3. COMBINE LINES 1 AND 2 (BUT NOT LESS THAN ZERO)		536,674.
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		947.
6. ENTER GAIN FROM SCHEDULE D, LINE 15	0.	
7. ADD LINES 4 AND 6		3,000.
8. SHORT-TERM CAPITAL LOSS CARRYOVER TO 2024. SUBTRACT LINE 7 FROM LINE 5		0.
- 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		9,564.
10. ENTER GAIN FROM SCHEDULE D, LINE 7	0.	
11. SUBTRACT LINE 5 FROM LINE 4	2,053.	
12. ADD LINES 10 AND 11		2,053.
13. LONG-TERM CAPITAL LOSS CARRYOVER TO 2024. SUBTRACT LINE 12 FROM LINE 9		<u>7,511.</u>

FORM 1116, PAGE 1, LINE 3D
GROSS FOREIGN SOURCE INCOMECATEGORY OF INCOME - PASSIVE

VARIOUS

DIVIDEND INCOME.....	\$	3,079.
GROSS QUALIFYING DIVIDENDS.....		9,352.
TOTAL	\$	<u>12,431.</u>

FORM 1116, PAGE 1, LINE 3E
GROSS INCOME FROM ALL SOURCES

WAGES, SALARIES, TIPS, ETC.....	523,170.
TAXABLE INTEREST.....	720.
ORDINARY DIVIDENDS.....	31,909.
CAPITAL GAIN AND OTHER GAINS.....	59.
TAXABLE IRA DISTRIBUTIONS.....	1,777.
UNEMPLOYMENT COMPENSATION.....	6,750.
OTHER INCOME - SCHEDULE 1, LINE 8 BEFORE NOL AND FOREIGN EXCLUSION.....	166.
TOTAL	\$ <u>564,551.</u>

TAXABLE INCOME LIMITATION (FORM 1116, LINE 18)
(TAXPAYERS WHO COMPLETED SCHEDULE D)

1. ENTER THE AMOUNT FROM FORM 1040, 1040-SR, OR 1040-NR, LINE 15	533,674.
2. ENTER YOUR WORLDWIDE 28% GAINS	0.
3. MULTIPLY LINE 2 BY 0.2432	0.
4. ENTER YOUR WORLDWIDE 25% GAINS	0.
5. MULTIPLY LINE 4 BY 0.3243	0.
6. ENTER WORLDWIDE 20% GAINS & QUALIFIED DIVIDENDS	0.
7. MULTIPLY LINE 6 BY 0.4595	0.
8. ENTER WORLDWIDE 15% GAINS & QUALIFIED DIVIDENDS	16,843.
9. MULTIPLY LINE 8 BY 0.5946	10,015.
10. ENTER WORLDWIDE 0% GAINS & QUALIFIED DIVIDENDS	0.
11. ADD LINES 3, 5, 7, 9 AND 10	10,015.
12. SUBTRACT LINE 11 FROM LINE 1. ENTER ON FORM 1116, LINE 18	<u>523,659.</u>

TAXABLE INCOME LIMITATION (AMT) (FORM 1116, LINE 18)
(TAXPAYERS WHO COMPLETED PART III OF FORM 6251)

1. ENTER THE AMOUNT FROM FORM 6251, LINE 4	561,374.
2. ENTER YOUR WORLDWIDE 28% GAINS	N/A
3. MULTIPLY LINE 2 BY N/A	N/A
4. ENTER YOUR WORLDWIDE 25% GAINS (FORM 6251, LINE 36)	0.
5. MULTIPLY LINE 4 BY 0.1071	0.
6. ENTER WORLDWIDE 20% GAINS & QUAL. DIV. (FORM 6251, LINE 33)	0.
7. MULTIPLY LINE 6 BY 0.2857	0.
8. ENTER WORLDWIDE 15% GAINS & QUAL. DIV. (FORM 6251, LINE 30)	16,843.
9. MULTIPLY LINE 8 BY 0.4643	7,820.
10. ENTER WORLDWIDE 0% GAINS & QUAL. DIV. (FORM 6251, LINE 23)	0.
11. ADD LINES 3, 5, 7, 9 AND 10	7,820.
12. SUBTRACT LINE 11 FROM LINE 1. ENTER ON FORM 1116, LINE 18	<u>553,554.</u>

FORM 8960, LINE 7
OTHER MODIFICATIONS TO INVESTMENT INCOME

DEDUCTION RECOVERY.....	\$ 211.
TOTAL	<u>\$ 211.</u>

FORM 8960, LINE 13
MODIFIED ADJUSTED GROSS INCOME WORKSHEET

1. ENTER YOUR ADJUSTED GROSS INCOME.....	\$ 561,492.
2A. FOREIGN EARNED INCOME EXCLUSION (FORM 2555, LINE 42).....	0.
2B. DEDUCTIONS REPORTED ON FORM 2555, LINE 44 ALLOCABLE TO YOUR FOREIGN EARNED INCOME EXCLUSION.....	0.
3. ADJUSTMENTS FOR CERTAIN CFCS AND CERTAIN PFICS.....	0.
3A. ADJUSTMENT FROM FORM 1041, K-1, CODE H (IF POSITIVE AMOUNT).....	0.
4. SUM OF LINES 1, 2A, 2B, 3, AND 3A.....	<u>\$ 561,492.</u>

2023

FORM 8960 - RECOVERY OF STATE/LOCAL TAX REFUND

CLIENT F8890AE6-9DE6-

600-05-5349

Line 7 – Deduction Recoveries Worksheet

Keep for Your Records

- 1 Enter total amount of recovery included in gross income 1 0.
- Don't include recoveries of items that are included in net investment income in the year of recovery (included on lines 1–6).
 - Don't include recoveries of items if the amount relates to a deduction taken in a tax year beginning before 2013.
 - Don't include recoveries of items if the amount relates to a deduction taken in a tax year beginning after 2012, and you weren't subject to the NIIT solely because your MAGI was below the applicable threshold.
- CAUTION!** This rule doesn't apply if you incurred an NOL in such year, and a portion of such NOL constitutes a section 1411 NOL.
- 2 Amount of the recovery that would've been included in gross income, except for the application of the tax benefit rule under section 111 2 7,857.
- 3 Total amount of recovery (add lines 1 and 2) 3 7,857.
- 4 Enter the percentage of the deduction allocated to net investment income in the prior year. (If the deduction wasn't allocated between investment income and noninvestment income, enter 100%.) 4 2.861504
- 5 Enter the lesser of (a) line 3 multiplied by line 4, or (b) the total amount deducted on the prior year Form 8960 attributable to items recovered (after any deduction limitations imposed by section 67 or 68). 5 225.

Calculation of recoveries when the deduction isn't taken into account in computing your section 1411 NOL

- 6 Multiply line 5 by 3.8% (0.038). 6 9.
- 7 Enter the amount of net investment income in the year of the deduction (previous year's Form 8960, line 12, unless line 12 is zero, then previous year's Form 8960, line 8 minus line 11). 7 26,705.
- 8 Add the amount on line 5 to line 7. 8 26,930.
- 9 Using the previous year's Form 8960, recalculate the NIIT for the year of the deduction by replacing the amount reported on line 12 with the amount reported on line 8 of this worksheet (don't use the net investment income reported on that year's Form 8960, line 12). Enter your recalculated NIIT here 9 1,023.
- 10 Enter the NIIT reported for the year of the deduction 10 1,015.
- 11 Subtract line 10 from line 9. 11 8.
- 12 Enter the smaller of line 6 or line 11. 12 8.
- 13 Divide line 12 by 3.8% (0.038). Enter the result here and include on Form 8960, line 7. 13 211.

Calculation of recoveries when the deduction is taken into account in computing your section 1411 NOL

- 14 Enter the amount of the section 1411 NOL in the year of the deduction (entered as a positive number). 14 0.
- 15 Enter the amount of the section 1411 NOL in the year of the deduction recomputed without the amount on line 5 (entered as a positive number, but not less than zero) 15 0.
- 16 Subtract line 15 from line 14. Enter the result here and include on Form 8960, line 7. 16 0.

INTEREST INCOME ADJUSTMENTS (SCH. CA (540), PART I, SECTION A, LINE 2)

STATE NONTAXABLE INTEREST INCOME

	-704.
TOTAL	<u>-704.</u>

CAPITAL LOSS CARRYOVER WORKSHEET

1. LOSS FROM SCHEDULE D, LINE 11.	3,000.
2. AMOUNT FROM FORM 540 OR FORM 540NR, LINE 17.	562,788.
3. AMOUNT FROM FORM 540 OR FORM 540NR, LINE 18.	32,165.
4. SUBTRACT LINE 3 FROM LINE 2.	530,623.
5. COMBINE LINE 1 AND LINE 4.	533,623.
6. LOSS FROM SCHEDULE D, LINE 8.	10,511.
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>7,511.</u></u>

EXEMPTION CREDITS WORKSHEET (FORM 540, LINE 32)

A. ENTER THE AMOUNT FROM FORM 540, LINE 13		561,492.
B. IF YOUR FILING STATUS IS:		
SINGLE OR MFS	237,035	
MFJ OR QUALIFYING SURVIVING SPOUSE	474,075	
HEAD OF HOUSEHOLD	355,558	
ENTER THAT AMOUNT HERE		474,075.
C. SUBTRACT LINE B FROM LINE A		87,417.
D. DIVIDE LINE C BY \$2,500 (\$1,250 IF MARRIED FILING SEPARATE)		35.
E. MULTIPLY LINE D BY \$6		210.
F. ADD THE NUMBERS FROM THE BOXES ON FORM 540, LINE 7, 8, AND 9		2.
G. MULTIPLY LINE E BY LINE F		420.
H. ENTER THE TOTAL AMOUNT FROM FORM 540, LINE 7, 8, AND 9		288.
I. SUBTRACT LINE G FROM LINE H		0.
J. ENTER THE NUMBER FROM THE BOX ON FORM 540 LINE 10 (NOT THE AMOUNT)		2.
K. MULTIPLY LINE E BY LINE J		420.
L. ENTER THE AMOUNT FROM FORM 540, LINE 10		892.
M. SUBTRACT LINE K FROM LINE L		472.
N. ADD LINE I AND LINE M. ENTER RESULT HERE AND ON FORM 540, LINE 32		<u><u>472.</u></u>

ITEMIZED DEDUCTIONS WORKSHEET (SCHEDULE CA(540), PART II, LINE 29)

1. AMOUNT FROM SCHEDULE CA(540), PART II, LINE 28		37,410.
2. ADD AMOUNTS ON FED. SCH. A, LINE 4, LINE 9, AND LINE 15 PLUS GAMBLING LOSSES INCLUDED ON LINE 16		0.
3. SUBTRACT LINE 2 FROM LINE 1		37,410.
4. MULTIPLY LINE 3 ABOVE BY 80% (.80)	29,928.	
5. ENTER AMOUNT FROM FORM 540, LINE 13	561,492.	
6. ENTER \$474,075 (\$355,558 IF HOH, \$237,035 IF MFS OR SINGLE)	474,075.	
7. SUBTRACT LINE 6 FROM LINE 5	87,417.	
8. MULTIPLY LINE 7 ABOVE BY 6% (.06)	5,245.	
9. ENTER THE SMALLER OF LINE 4 OR LINE 8		<u>5,245.</u>
10. TOTAL ITEMIZED DEDUCTIONS (SUBTRACT LINE 9 FROM LINE 1)		<u><u>32,165.</u></u>

INDIVIDUAL SHARED RESPONSIBILITY PENALTYSTEP 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

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*.

ERO Signature

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

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

2023

2024 FEDERAL ESTIMATED TAX WORKSHEET

PAGE 1

600-05-5349

2024 Estimated Tax Worksheet

PABLO M AND MONICA M RIVAS

Keep for Your Records

1	Adjusted gross income you expect in 2024 (see instructions).....	1	561,492.
2a	Deductions.....	2a	29,200.
	<ul style="list-style-type: none"> • If you plan to itemize deductions, enter the estimated total of your itemized deductions. • If you don't plan to itemize deductions, enter your standard deduction. 		
b	If you can take the qualified business income deduction, enter the estimated amount of the deduction.....	2b	118.
c	Add lines 2a and 2b.....	2c	29,318.
3	Subtract line 2c from line 1.....	3	532,174.
4	Tax. Figure your tax on the amount on line 3 by using the 2024 Tax Rate Schedules . Caution: If you will have qualified dividends or a net capital gain, or expect to exclude or deduct foreign earned income or housing, see Worksheets 2-5 and 2-6 in Pub. 505 to figure the tax.....	4	123,641.
5	Alternative minimum tax from Form 6251	5	
6	Add lines 4 and 5. Add to this amount any other taxes you expect to include in the total on Form 1040 or 1040-SR, line 16.....	6	123,641.
7	Credits (see instructions). Do not include any income tax withholding on this line.....	7	338.
8	Subtract line 7 from line 6. If zero or less, enter -0-.....	8	123,303.
9	Self-employment tax (see instructions).....	9	
10	Other taxes (see instructions).....	10	3,790.
11a	Add lines 8 through 10..... 100% OF LINE 11C ELECTED	11a	127,093.
b	Earned income credit, additional child tax credit, fuel tax credit, net premium tax credit, refundable American opportunity credit, and section 1341 credit.....	11b	
c	Total 2024 estimated tax. Subtract line 11b from line 11a. If zero or less, enter -0-.....	11c	127,093.
12a	Multiply line 11c by 90% (66-2/3% for farmers and fishermen).....	12a	127,093.
b	Required annual payment based on prior year's tax (see instructions).....	12b	143,724.
c	Required annual payment to avoid a penalty. Enter the smaller of line 12a or 12b..... Caution: Generally, if you do not prepay (through income tax withholding and estimated tax payments) at least the amount on line 12c, you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimate on line 11c is as accurate as possible. Even if you pay the required annual payment, you may still owe tax when you file your return. If you prefer, you can pay the amount shown on line 11c. For details, see chapter 2 of Pub. 505.	12c	127,093.
13	Income tax withheld and estimated to be withheld during 2024 (including income tax withholding on pensions, annuities, certain deferred income, and Additional Medicare Tax withholding).....	13	134,984.
14a	Subtract line 13 from line 12c.....	14a	-7,891.
	Is the result zero or less? <input checked="" type="checkbox"/> Yes. Stop here. You are not required to make estimated tax payments. <input type="checkbox"/> No. Go to line 14b.		
b	Subtract line 13 from line 11c.....	14b	-7,891.
	Is the result less than \$1,000? <input checked="" type="checkbox"/> Yes. Stop here. You are not required to make estimated tax payments. <input type="checkbox"/> No. Go to line 15 to figure your required payment.		
15	Rounded balance.....	15	
16	Overpayment of estimated tax applied to next tax year.....	16	
17	Total of estimated tax payments to be mailed with vouchers.....	17	
18	If the first payment you are required to make is due April 15, 2024, enter 1/4 of line 14a (minus any 2023 overpayment that you are applying to this installment) here, and on your estimated tax payment voucher(s) if you are paying by check or money order.....	18	

2024 ESTIMATED TAX WORKSHEET - ALTERNATIVE MINIMUM TAXALTERNATIVE MINIMUM TAXABLE INCOME

1. ENTER AMOUNT FROM 1040ES WORKSHEET LINE 3 (IF NOT ITEMIZING, ENTER ES WORKSHEET LINE 1 AND GO TO LINE 3 BELOW)	561,374.
3. TAX REFUND	0.
4. DISPOSITIONS, SMALL BUS. STOCK, AND INCENTIVE STOCK OPTIONS ADJ.	0.
5. OTHER ADJUSTMENTS	0.
6. ALTERNATIVE MINIMUM TAXABLE INCOME	<u>561,374.</u>

ALTERNATIVE MINIMUM TAX

7. EXEMPTION	133,300.
8. SUBTRACT LINE 7 FROM LINE 6	428,074.
9. TAX	113,019.
10. ALTERNATIVE MINIMUM TAX FOREIGN TAX CREDIT	338.
11. TENTATIVE MINIMUM TAX	112,681.
12. TAX FROM ES WORKSHEET	<u>123,303.</u>
13. ALTERNATIVE MINIMUM TAX (LINE 11 MINUS LINE 12)	<u>0.</u>

TAX COMPUTATION USING MAXIMUM CAPITAL GAIN RATES

14. ALTERNATIVE MINIMUM TAXABLE INCOME LESS EXEMPTION	428,074.
15. AMT LONG-TERM CAP. GAIN, SECTION 1250, AND QUALIFIED DIVIDENDS	16,843.
16. INCOME SUBJECT TO 26%/28% AMT RATES (LINE 14 MINUS LINE 15)	411,231.
17. TAX ON 26% RATE INCOME (28% AND SUBTRACT \$4652 IF HIGH INCOME)	110,493.
18. CAPITAL GAIN INCOME SUBJECT TO 0% RATE	0.
19. TAX ON 0% CAPITAL GAIN INCOME	0.
20. CAPITAL GAIN INCOME SUBJECT TO 15% RATE	16,843.
21. TAX ON 15% CAPITAL GAIN INCOME	2,526.
22. CAPITAL GAIN INCOME SUBJECT TO 20% RATE	0.
23. TAX ON 20% CAPITAL GAIN INCOME	0.
24. CAPITAL GAIN INCOME SUBJECT TO 25% RATE	0.
25. TAX ON 25% CAPITAL GAIN INCOME	0.
26. ADD LINES 17, 19, 21, 23, AND 25	113,019.
27. MULTIPLY LINE 14 BY 26% (28% AND SUBTRACT \$4652 IF HIGH INCOME)	<u>115,209.</u>
28. TOTAL TAX (SMALLER OF LINE 26 OR LINE 27)	<u>113,019.</u>

2024 ESTIMATED TAX WORKSHEET - NONREFUNDABLE CREDITS

FOREIGN TAX CREDIT.....	\$ 338.
TOTAL	<u>\$ 338.</u>

2024 ESTIMATED TAX - OTHER TAXES WORKSHEETADDITIONAL MEDICARE TAX ON WAGES AND SE INCOME

1. WAGES & TIPS SUBJECT TO MEDICARE TAX	545,130.
2. THRESHOLD FOR FILING STATUS	250,000.
3. WAGES AND TIPS SUBJECT TO ADDITIONAL MEDICARE TAX (SUBTRACT LINE 2 FROM LINE 1)	295,130.
4. ADDITIONAL MEDICARE TAX ON WAGES (LINE 3 X .9%)	2,656.
5. SE MEDICARE INCOME	0.
6. THRESHOLD FOR FILING STATUS	250,000.
7. AMOUNT FROM LINE 1	545,130.
8. REMAINING THRESHOLD (SUBTRACT LINE 7 FROM LINE 6)	0.
9. SE INCOME SUBJECT TO ADDITIONAL MEDICARE TAX (SUBTRACT LINE 8 FROM LINE 5)	0.
10. ADDITIONAL MEDICARE TAX ON SE INCOME (LINE 9 X .9%)	0.
11. ADDITIONAL MEDICARE TAX ON RRTA COMPENSATION	0.
12. TOTAL ADDITIONAL MEDICARE TAX (ADD LINES 4, 10, AND 11)	2,656.

NET INVESTMENT INCOME TAX

1. INTEREST	720.
2. DIVIDENDS	31,909.
3. ANNUITIES FROM NONQUALIFIED PLANS	0.
4A. RENTS, ROYALTIES, K-1, SCH C	0.
4B. RENTS, ROYALTIES, K-1, SCH C NOT SUBJECT TO NIIT	0.
4C. RENTS, ROYALTIES, K-1, SCH C SUBJECT TO NIIT	0.
5A. NET GAIN (LOSS) FROM DISPOSITIONS	-3,000.
5B. NET GAIN (LOSS) FROM DISPOSITIONS NOT SUBJ. TO NIIT	0.
5C. ADJUSTMENT FROM DISPOSITION OF PASS-THROUGH	0.
5D. NET DISPOSITION GAIN (LOSS) SUBJECT TO NIIT	-3,000.
6. ADJUSTMENT FOR CERTAIN CFCS AND PFICS	0.
7. OTHER MODIFICATIONS TO INVESTMENT INCOME	211.
8. TOTAL INVESTMENT INCOME	29,840.
9. TOTAL DEDUCTIONS AND MODIFICATIONS	0.
10. NET INVESTMENT INCOME	29,840.
11. MODIFIED ADJUSTED GROSS INCOME	561,492.
12. THRESHOLD FOR FILING STATUS	250,000.
13. MAGI IN EXCESS OF THRESHOLD	311,492.
14. LESSER OF MAGI OVER EXCESS OR NET INVESTMENT INCOME	29,840.
15. NET INVESTMENT INCOME TAX (3.8% RATE)	1,134.

OTHER TAXES

ADDITIONAL MEDICARE TAX ON WAGES	2,656.
NET INVESTMENT INCOME TAX	1,134.
TOTAL \$	<u><u>3,790.</u></u>

PABLO M AND MONICA M RIVAS

600-05-5349

Keep this worksheet for your records.

A	2024 Estimated Federal AGI.....		561,492.
B	Additions.....		8,750.
C	Subtractions.....		7,454.
1	Residents: Enter your estimated 2024 California AGI. Nonresidents and part-year residents: Enter your estimated 2024 total AGI from all sources (Line A + Line B - Line C). If you are a military service member not domiciled in California, do not include your military pay	1	562,788.
2	a If you plan to itemize deductions, enter the estimated total of your itemized deductions..... 2a		32,165.
	b If you do not plan to itemize deductions, enter the standard deduction for your filing status: \$5,363 if you are single or married/RDP filing a separate return \$10,726 if you are married/RDP filing a joint return, head of household, or a qualifying surviving spouse/RDP..... 2b		10,726.
	c Enter the amount from line 2a or line 2b, whichever applies.....	2c	32,165.
3	Subtract line 2c from line 1.....	3	530,623.
4	Tax. Figure your tax on the amount on line 3 using the 2023 tax table for Form 540 or Form 540NR. Also include any tax from form FTB 3800, Tax Computation for Children with Unearned Income; or form FTB 3803, Parents' Election to Report Child's Interest and Dividends.....	4	42,654.
5	Residents: Skip to line 6a. Nonresidents and part-year residents:		
	a Enter your estimated California taxable income from Schedule CA (540NR), Part IV, line 5.....	5a	
	b Compute the CA Tax Rate: Tax on total taxable income from line 4..... Total taxable income from line 3	5b	
	c Multiply the amount on line 5a by the CA Tax Rate on line 5b.....	5c	
6	a Residents: Enter the exemption credit amount from the 2023 instructions for Form 540.....	6a	472.
	b Nonresidents or part-year residents: Enter the CA credit proration percentage. Divide line 5a by line 3. If more than 1 enter 1.0000	6b	
7	Nonresidents: CA prorated Exemption credits. Multiply the total exemption credit amount by line 6b.....	7	
8	Residents: Subtract line 6a from line 4. Nonresidents or part-year residents: subtract line 7 from line 5c. ...	8	42,182.
9	Tax on accumulation distribution of trusts. See instructions for form FTB 5870A, Tax on Accumulation Distribution of Trusts.	9	
10	Add line 8 and line 9.....	10	42,182.
11	Credits for joint custody head of household, dependent parent, senior head of household, child and dependent care expenses..... Nonresidents and part-year residents: For the child and dependent care expenses credit, use the amount from your 2021 Form 540NR, line 50. For the other credits listed on line 11, multiply the total 2022 credit amount by the ratio on line 6b.	11	
12	Subtract line 11 from line 10.....	12	42,182.
13	Other credits (such as other state tax credit). See the 2023 instructions for Forms 540, or Form 540NR.....	13	
14	Subtract line 13 from line 12.....	14	42,182.
15	Interest on deferred tax from installment obligations under IRC Sections 453 or 453A.....	15	
16	Alternative Minimum Tax. See Schedule P (540 or 540NR).....	16	
17	Mental Health Services Tax Worksheet, line E, from page 16.....	17	
18	2024 Estimated Tax. Add line 14 through line 17. Enter the result, but not less than zero.....	18	42,182.
19a	Estimate Option #3 (90% of 2023 tax) — Multiply line 18 by 90%..... 19a (Farmers and fisherman 66-2/3%)		
b	Estimate Option #1 (100% of 2024 tax) — Multiply line 18 by 100%..... 19b		42,182.
c	Estimate Option #6 (100/110% of 2022 tax)		
	1 Enter your 2023 tax..... 19c1		
	2 Enter your 2023 CA AGI..... 19c2		
	If line 19c2 is more than \$150,000 (\$75,000 if married/RDP filing separately), multiply line 19c1 by 110% OR If line 19c2 is less than or equal to \$150,000 (\$75,000 if married/RDP filing separately), multiply line 19c1 by 100%..... 19c		
d	2023 Estimated Tax after estimate option applied.....	19d	42,182.
20	California income tax withheld and estimated to be withheld during 2024 (include withholding on pensions, annuities, etc.).....	20	41,578.
21	Balance. Subtract line 20 from line 19d. If less than \$500 (or less than \$250, if married/RDP filing separately), you do not have to make payment at this time.....	21	604.
22	Rounded balance.....	22	610.
23	2023 overpayment applied to 2024.....	23	
24	Estimated balance due (line 22 less line 23).....	24	610.

Form at bottom of page
FTB 540-ES VOUCHER 1

Payment 1 : File and Pay by April 15, 2024.

If amount of payment is zero, do not mail this form.

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

Pay online: Go Green! Enjoy the ease and secure options for online payments.

You can make an immediate payment or schedule a payment up to a year in advance.

- **Bank Account - Web Pay** (free)
- **Credit Card** (service fee)



Go to ftb.ca.gov/pay for more information. Do not mail this form if you pay online.

Where to pay: Using black or blue ink, make check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number (SSN) or individual taxpayer identification number (ITIN) and "2024 Form 540-ES" on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form and mail to:

**FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0008**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

DETACH HERE

IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM

DETACH HERE

CAUTION: You may be required to pay electronically. See instructions.

File and Pay by April 15, 2024

TAXABLE YEAR

CALIFORNIA FORM

2024 Estimated Tax for Individuals

540-ES

600-05-5349 RIVA 377-82-9281
PABLO M RIVAS
MONICA M RIVAS

24 APE 0

15 CORTE DEL REY
SAN RAFAEL CA 94903

AMOUNT OF PAYMENT 180.

Form at bottom of page
FTB 540-ES VOUCHER 2

Payment 2 : File and Pay by June 17, 2024.

If amount of payment is zero, do not mail this form.

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

Pay online: Go Green! Enjoy the ease and secure options for online payments.

You can make an immediate payment or schedule a payment up to a year in advance.

- **Bank Account - Web Pay** (free)
- **Credit Card** (service fee)



Go to ftb.ca.gov/pay for more information. Do not mail this form if you pay online.

Where to pay: Using black or blue ink, make check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number (SSN) or individual taxpayer identification number (ITIN) and "2024 Form 540-ES" on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form and mail to:

**FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0008**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

DETACH HERE

IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM

DETACH HERE

CAUTION: You may be required to pay electronically. See instructions.

File and Pay by June 17, 2024

TAXABLE YEAR

CALIFORNIA FORM

2024 Estimated Tax for Individuals

540-ES

600-05-5349 RIVA 377-82-9281
PABLO M RIVAS
MONICA M RIVAS

24 APE 0

15 CORTE DEL REY
SAN RAFAEL CA 94903

AMOUNT OF PAYMENT 240.

Form at bottom of page
FTB 540-ES VOUCHER 4

Payment 4 : File and Pay by Jan. 15, 2025.

If amount of payment is zero, do not mail this form.

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

Pay online: Go Green! Enjoy the ease and secure options for online payments.

You can make an immediate payment or schedule a payment up to a year in advance.

- **Bank Account - Web Pay** (free)
- **Credit Card** (service fee)



Go to ftb.ca.gov/pay for more information. Do not mail this form if you pay online.

Where to pay: Using black or blue ink, make check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number (SSN) or individual taxpayer identification number (ITIN) and "2024 Form 540-ES" on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form and mail to:

**FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0008**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

DETACH HERE

IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM

DETACH HERE

CAUTION: You may be required to pay electronically. See instructions.

File and Pay by Jan. 15, 2025

TAXABLE YEAR

CALIFORNIA FORM

2024 Estimated Tax for Individuals

540-ES

600-05-5349 RIVA 377-82-9281
PABLO M RIVAS
MONICA M RIVAS

24 APE 0

15 CORTE DEL REY
SAN RAFAEL CA 94903

AMOUNT OF PAYMENT 190.

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 for the latest information.**

OMB No. 1545-0074

Submission Identification Number (SID) ►

Taxpayer's name	Social security number
PABLO M RIVAS	600-05-5349
Spouse's name	Spouse's social security number
MONICA M RIVAS	377-82-9281

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	561,492.
2	Total tax	2	130,658.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	134,984.
4	Amount you want refunded to you	4	4,326.
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 68890 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 ► 4/09/2024**Spouse's PIN: check one box only**

☒ I authorize GOLDEN STATE ACCOUNTING INC. to enter or generate my PIN 70135 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 ► 4/09/2024**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 ► 4/09/2024

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 PABLO M RIVAS		Your social security number 600-05-5349
Last name RIVAS		Spouse's social security number 377-82-9281
If joint return, spouse's first name and middle initial MONICA M RIVAS		
Last name RIVAS		
Home address (number and street). If you have a P.O. box, see instructions. 15 CORTE DEL REY		Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below. SAN RAFAEL, CA 94903		State CA
ZIP code 94903		
Foreign country name	Foreign province/state/county	Foreign postal code

Filing Status	<input type="checkbox"/> Single	<input type="checkbox"/> Head of household (HOH)
Check only one box.	<input checked="" type="checkbox"/> Married filing jointly (even if only one had income)	<input type="checkbox"/> Qualifying surviving spouse (QSS)
	<input type="checkbox"/> Married filing separately (MFS)	
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.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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Standard Deduction	Someone can claim:	<input type="checkbox"/> You as a dependent	<input type="checkbox"/> Your spouse as a dependent
	<input type="checkbox"/> Spouse itemizes on a separate return or you were a dual-status alien		

Age/Blindness	You: <input type="checkbox"/> Were born before January 2, 1959 <input type="checkbox"/> Are blind	Spouse: <input type="checkbox"/> Was born before January 2, 1959 <input type="checkbox"/> Is blind
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Dependents (see instructions):	(1) First name	Last name	(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"/>	PARKER BIZJACK		626-31-8506	SON	Child tax credit <input type="checkbox"/> Credit for other dependents <input checked="" type="checkbox"/>
	JILLIAN BIZJACK		608-45-8783	DAUGHTER	Child tax credit <input type="checkbox"/> Credit for other dependents <input checked="" type="checkbox"/>
					Child tax credit <input type="checkbox"/> Credit for other dependents <input type="checkbox"/>
					Child tax credit <input type="checkbox"/> Credit for other dependents <input type="checkbox"/>

Income	1 a Total amount from Form(s) W-2, box 1 (see instructions)	1a	523,170.	
	b Household employee wages not reported on Form(s) W-2	1b		
	c Tip income not reported on line 1a (see instructions)	1c		
	d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d		
	e Taxable dependent care benefits from Form 2441, line 26	1e		
	f Employer-provided adoption benefits from Form 8839, line 29	1f		
	g Wages from Form 8919, line 6	1g		
	h Other earned income (see instructions)	1h		
	i Nontaxable combat pay election (see instructions) 1i			
	z Add lines 1a through 1h	1z	523,170.	
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.	2 a Tax-exempt interest 2a	b Taxable interest 2b	720.	
	3 a Qualified dividends 3a	16,843.	b Ordinary dividends 3b	31,909.
	4 a IRA distributions 4a		b Taxable amount 4b	1,777.
	5 a Pensions and annuities 5a	313.	b Taxable amount 5b	0.
	6 a Social security benefits 6a		b Taxable amount 6b	
	c If you elect to use the lump-sum election method, check here (see instructions) <input type="checkbox"/>			
	7 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	7	-3,000.	
	8 Additional income from Schedule 1, line 10 8		6,916.	
	9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income 9		561,492.	
	10 Adjustments to income from Schedule 1, line 26 10			
11 Subtract line 10 from line 9. This is your adjusted gross income 11		561,492.		
12 Standard deduction or itemized deductions (from Schedule A) 12		27,700.		
13 Qualified business income deduction from Form 8995 or Form 8995-A 13		118.		
14 Add lines 12 and 13 14		27,818.		
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income 15		533,674.		

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814	16	127,206.
	2	<input type="checkbox"/> 4972	3	<input type="checkbox"/>
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	127,206.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	338.
	21	Add lines 19 and 20	21	338.
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	126,868.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	3,790.
24	Add lines 22 and 23. This is your total tax	24	130,658.	

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	131,873.
	b	Form(s) 1099	25b	675.
	c	Other forms (see instructions)	25c	2,436.
	d	Add lines 25a through 25c	25d	134,984.
	26	2023 estimated tax payments and amount applied from 2022 return	26	
	27	Earned income credit (EIC)	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
	31	Amount from Schedule 3, line 15	31	
	32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	
	33	Add lines 25d, 26, and 32. These are your total payments	33	134,984.

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	4,326.
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	4,326.
	b	Routing number 121042882	c	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings
	d	Account number 5661207471		
36	Amount of line 34 you want applied to your 2024 estimated tax	36		

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions.	37	
	38	Estimated tax penalty (see instructions)	38	

Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions <input checked="" type="checkbox"/> Yes . Complete below. <input type="checkbox"/> No		
	Designee's name	Phone no.	Personal identification number (PIN)
	DAVID HAASE, CPA	(415)-331-9900	94965

Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
	Phone no. 415 599-5601	Email address		

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
	DAVID HAASE, CPA	DAVID HAASE, CPA		P02153415	
	Firm's name	GOLDEN STATE ACCOUNTING INC.			Phone no. 415-331-9900
	Firm's address	1221 BRIDGEWAY SUITE 2 SAUSALITO, CA 94965			Firm's EIN 20-5664372

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **01**

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

PABLO M AND MONICA M RIVAS

Your social security number

600-05-5349

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	6,750.
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions) ..	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount: <u>SEE STATEMENT 1</u>	8z	166.
9	Total other income. Add lines 8a through 8z	9	166.
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	6,916.

Part II Adjustments to Income

11	Educator expenses.....	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106.....	12	
13	Health savings account deduction. Attach Form 8889.....	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903.....	14	
15	Deductible part of self-employment tax. Attach Schedule SE.....	15	
16	Self-employed SEP, SIMPLE, and qualified plans.....	16	
17	Self-employed health insurance deduction.....	17	
18	Penalty on early withdrawal of savings.....	18	
19a	Alimony paid.....	19a	
b	Recipient's SSN.....		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction.....	20	
21	Student loan interest deduction.....	21	
22	Reserved for future use.....	22	
23	Archer MSA deduction.....	23	
24	Other adjustments:		
a	Jury duty pay (see instructions).....	24a	
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit.....	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m.....	24c	
d	Reforestation amortization and expenses.....	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974.....	24e	
f	Contributions to section 501(c)(18)(D) pension plans.....	24f	
g	Contributions by certain chaplains to section 403(b) plans.....	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions).....	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations.....	24i	
j	Housing deduction from Form 2555.....	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041).....	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z.....	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10.....	26	0.

Schedule 1 (Form 1040) 2023

SCHEDULE 2
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Taxes****Attach to Form 1040, 1040-SR, or 1040-NR.**
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2023Attachment
Sequence No. **02**

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

PABLO M AND MONICA M RIVAS

Your social security number

600-05-5349

Part I Tax

1	Alternative minimum tax. Attach Form 6251.....	1	0.
2	Excess advance premium tax credit repayment. Attach Form 8962.....	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17.....	3	0.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE.....	4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137.....	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919.....	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6.....	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here. <input type="checkbox"/>	8	
9	Household employment taxes. Attach Schedule H.....	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required.....	10	
11	Additional Medicare Tax. Attach Form 8959.....	11	2,656.
12	Net investment income tax. Attach Form 8960.....	12	1,134.
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12.....	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares.....	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000.....	15	
16	Recapture of low-income housing credit. Attach Form 8611.....	16	

(continued on page 2)

BAA For Paperwork Reduction Act Notice, see your tax return instructions.**Schedule 2 (Form 1040) 2023**

Part II Other Taxes (continued)

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount:		
		17a	
b	Recapture of federal mortgage subsidy, if you sold your home see instructions.	17b	
c	Additional tax on HSA distributions. Attach Form 8889.	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889.	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853.	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853.	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property.	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A.	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A.	17i	
j	Section 72(m)(5) excess benefits tax.	17j	
k	Golden parachute payments.	17k	
l	Tax on accumulation distribution of trusts.	17l	
m	Excise tax on insider stock compensation from an expatriated corporation.	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866.	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR.	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund.	17p	
q	Any interest from Form 8621, line 24.	17q	
z	Any other taxes. List type and amount:	17z	
18	Total additional taxes. Add lines 17a through 17z.	18	
19	Reserved for future use.	19	
20	Section 965 net tax liability installment from Form 965-A.	20	
21	Add lines 4, 7 through 16, and 18. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b.	21	3,790.

Schedule 2 (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 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

PABLO M AND MONICA M RIVAS

Your social security number

600-05-5349

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required.	1	338.
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	
3	Education credits from Form 8863, line 19.	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5a	Residential clean energy credit from Form 5695, line 15	5a	
b	Energy efficient home improvement credit from Form 5695, line 32	5b	
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800	6a	
b	Credit for prior year minimum tax. Attach Form 8801	6b	
c	Adoption credit. Attach Form 8839	6c	
d	Credit for the elderly or disabled. Attach Schedule R	6d	
e	Reserved for future use	6e	
f	Clean vehicle credit. Attach Form 8936	6f	
g	Mortgage interest credit. Attach Form 8396	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	
i	Qualified electric vehicle credit. Attach Form 8834	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	
l	Amount on Form 8978, line 14. See instructions	6l	
m	Credit for previously owned clean vehicles. Attach Form 8936	6m	
z	Other nonrefundable credits. List type and amount: _____	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z	7	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8	338.

(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

9	Net premium tax credit. Attach Form 8962.....	9	
10	Amount paid with request for extension to file (see instructions).....	10	
11	Excess social security and tier 1 RRTA tax withheld.....	11	
12	Credit for federal tax on fuels. Attach Form 4136.....	12	
13	Other payments or refundable credits:		
a	Form 2439.....	13a	
b	Credit for repayment of amounts included in income from earlier years.....	13b	
c	Elective payment election amount from Form 3800, Part III, line 6, column (i).....	13c	
d	Deferred amount of net 965 tax liability (see instructions).....	13d	
z	Other payments or refundable credits. List type and amount:	13z	
14	Total other payments or refundable credits. Add lines 13a through 13z.....	14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31.....	15	0.

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 for instructions and the latest information.

OMB No. 1545-0074

2023Attachment
Sequence No. **12**

Name(s) shown on return

PABLO M AND MONICA M RIVAS

Your social security number

600-05-5349

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.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a 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	33,309.	34,235.		-926.
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	42,048.	42,071.	2.	-21.
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824			4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions			6	()
7 Net short-term capital gain or (loss). 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			7	-947.

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.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a 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	123,065.	126,830.		-3,765.
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked	72,589.	78,388.		-5,799.
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 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			11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			12	
13 Capital gain distributions. See the instrs.			13	
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions			14	()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on the back			15	-9,564.

Part III Summary

16 Combine lines 7 and 15 and enter the result.	16	-10,511.
<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 		
17 Are lines 15 and 16 both gains?		
<input type="checkbox"/> Yes. Go to line 18.		
<input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet.	18	
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet.	19	
20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952?		
<input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below.		
<input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't 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 smaller of:		
<ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) 	21	(3,000.)
Note: 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"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16.		
<input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Schedule D (Form 1040) 2023

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

SSN or taxpayer identification number

PABLO M AND MONICA M RIVAS

600-05-5349

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II **Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- ☒ **(E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- ☐ **(F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 shares XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	673 SHS WELLS FARGO & CO	VARIOUS	12/01/23	30,393.	36,245.			-5,852.
	841 SHS WELLS FARGO & CO	3/15/22	12/20/23	42,137.	42,143.			-6.
	TRUST SALE - ISHARES GOLD TR		ISHARES NEW	59.	0.			59.
2 Totals.	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked).....			72,589.	78,388.		0.	-5,799.

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

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 for instructions and the latest information.

2023

Attachment
Sequence No. 19

Name

PABLO M AND MONICA M RIVAS

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

600-05-5349

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	
i Enter the name of the foreign country or U.S. possession.	VARIOUS			
1 a Gross income from sources within country shown above and of the type checked above (see instructions): <u>SEE STATEMENT 2</u>				
	6,870.			1 a 6,870.
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"/>				
Deductions and losses (Caution: See instructions.):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)	27,700.			
b Other deductions (attach statement)				
c Add lines 3a and 3b	27,700.			
d Gross foreign source income (see instructions)	12,431.			
e Gross income from all sources (see instructions)	564,551.			
f Divide line 3d by line 3e (see instructions)	0.022019			
g Multiply line 3c by line 3f	610.			
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5	610.			6 610.
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7 6,260.

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			(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add columns (q) through (t))
		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		
A	1099 TAXES					338.				338.
B										
C										

8 Add lines A through C, column (u). Enter the total here and on line 9, page 2 **8** 338.

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	338.	
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).	10		
	(If your income was section 951A category income (box a above Part I), leave line 10 blank.)			
11	Add lines 9 and 10.	11	338.	
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		338.
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	6,260.	
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	6,260.	
18	Individuals: Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. Estates and trusts: Enter your taxable income without the deduction for your exemption.	18	523,659.	
	Caution: 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		0.011954344
20	Individuals: Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. Estates and trusts: 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		127,206.
	Caution: 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		1,521.
22	Increase in limitation (section 960(c)) (see instructions).	22		
23	Add lines 21 and 22.	23		1,521.
24	Enter the smaller 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		338.

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 smaller of line 20 or line 32.	33		338.
34	Reduction of credit for international boycott operations. See instructions for line 12.	34		
35	Subtract line 34 from line 33. This is your foreign tax credit . 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		338.

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

Social security number of HSA beneficiary.
If both spouses have HSAs, see instructions.

PABLO M RIVAS

600-05-5349

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.**Part I HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2023. See instructions	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family
2	HSA contributions you made for 2023 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2023. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions.	2	
3	If you were under age 55 at the end of 2023 and, on the first day of every month during 2023, you were, or were considered, an eligible individual with the same coverage, enter \$3,850 (\$7,750 for family coverage). All others , see the instructions for the amount to enter.	3	7,750.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2023 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2023, also include any amount contributed to your spouse's Archer MSAs.	4	
5	Subtract line 4 from line 3. If zero or less, enter -0-.	5	7,750.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2023, see the instructions for the amount to enter.	6	7,750.
7	If you were age 55 or older at the end of 2023, married, and you or your spouse had family coverage under an HDHP at any time during 2023, enter your additional contribution amount. See instructions.	7	1,000.
8	Add lines 6 and 7.	8	8,750.
9	Employer contributions made to your HSAs for 2023.	9	8,750.
10	Qualified HSA funding distributions.	10	
11	Add lines 9 and 10.	11	8,750.
12	Subtract line 11 from line 8. If zero or less, enter -0-.	12	0.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13. Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	13	

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2023 from all HSAs (see instructions).	14a	17,467.
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions.	14b	
c	Subtract line 14b from line 14a.	14c	17,467.
15	Qualified medical expenses paid using HSA distributions (see instructions).	15	17,467.
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f.	16	0.
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here.		
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c.	17b	

Part III Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule.	18	
19	Qualified HSA funding distribution.	19	
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f.	20	
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d.	21	

Qualified Business Income Deduction

OMB No. 1545-2294

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995A for instructions and the latest information.**2023**Attachment
Sequence No. **55A**

Name(s) shown on return

Your taxpayer identification number

PABLO M AND MONICA M RIVAS

600-05-5349

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 above \$182,100 (\$364,200 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

Part I Trade, Business, or Aggregation Information

Complete Schedules A, B, and/or C (Form 8995-A), as applicable, before starting Part I. Attach additional worksheets when needed. See instructions.

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
B		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
C		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

Part II Determine Your Adjusted Qualified Business Income

	A	B	C
2 Qualified business income from the trade, business, or aggregation. See instructions.	2		
3 Multiply line 2 by 20% (0.20). If your taxable income is \$182,100 or less (\$364,200 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13.	3		
4 Allocable share of W-2 wages from the trade, business, or aggregation.	4		
5 Multiply line 4 by 50% (0.50).	5		
6 Multiply line 4 by 25% (0.25).	6		
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property.	7		
8 Multiply line 7 by 2.5% (0.025).	8		
9 Add lines 6 and 8.	9		
10 Enter the greater of line 5 or line 9.	10		
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10.	11		
12 Phased-in reduction. Enter the amount from line 26, if any.	12		
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12.	13		
14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions.	14		
15 Qualified business income component. Subtract line 14 from line 13.	15		
16 Total qualified business income component. Add all amounts reported on line 15.	16		

BAA For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form **8995-A** (2023)

Part III **Phased-in Reduction**

Complete Part III only if your taxable income is more than \$182,100 but not \$232,100 (\$364,200 and \$464,200 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

		A	B	C
17	Enter the amounts from line 3.....	17		
18	Enter the amounts from line 10.....	18		
19	Subtract line 18 from line 17.....	19		
20	Taxable income before qualified business income deduction.....	20		
21	Threshold. Enter \$182,100 (\$364,200 if married filing jointly).....	21		
22	Subtract line 21 from line 20.....	22		
23	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly).....	23		
24	Phase-in percentage. Divide ln 22 by ln 23.....	24	%	
25	Total phase-in reduction. Multiply line 19 by line 24.....	25		
26	Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business.....	26		

Part IV **Determine Your Qualified Business Income Deduction**

27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16.....	27		
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions.....	28	588.	
29	Qualified REIT dividends and PTP (loss) carryforward from prior years.....	29	()	
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-.....	30	588.	
31	REIT and PTP component. Multiply line 30 by 20% (0.20).....	31	118.	
32	Qualified business income deduction before the income limitation. Add lines 27 and 31.....	32		118.
33	Taxable income before qualified business income deduction.....	33	533,792.	
34	Enter your net capital gain, if any, increased by any qualified dividends (see instructions).....	34	16,843.	
35	Subtract line 34 from line 33. If zero or less, enter -0-.....	35		516,949.
36	Income limitation. Multiply line 35 by 20% (0.20).....	36		103,390.
37	Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36.....	37		118.
38	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37.....	38		
39	Total qualified business income deduction. Add lines 37 and 38.....	39		118.
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-.....	40	()	

Form 8995-A (2023)

Form **8959**Department of the Treasury
Internal Revenue Service**Additional Medicare Tax**

If any line does not apply to you, leave it blank. See separate instructions.
Attach to Form 1040, 1040-SR, 1040-NR, or 1040-SS.
Go to www.irs.gov/Form8959 for instructions and the latest information.

OMB No. 1545-0074

2023Attachment
Sequence No. **71**

Name(s) shown on return

Your social security number

PABLO M AND MONICA M RIVAS

600-05-5349

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5 . . .	1	545,130.		
2	Unreported tips from Form 4137, line 6	2			
3	Wages from Form 8919, line 6	3			
4	Add lines 1 through 3	4	545,130.		
5	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	5	250,000.		
6	Subtract line 5 from line 4. If zero or less, enter -0-	6		295,130.	
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		2,656.	

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0-	8			
9	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	9			
10	Enter the amount from line 4	10			
11	Subtract line 10 from line 9. If zero or less, enter -0-	11			
12	Subtract line 11 from line 8. If zero or less, enter -0-	12			
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13			

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14			
15	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	15			
16	Subtract line 15 from line 14. If zero or less, enter -0-	16			
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV	17			

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V	18	2,656.
----	--	----	--------

Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	10,340.		
20	Enter the amount from line 1	20	545,130.		
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	7,904.		
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		2,436.	
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23			
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions)	24		2,436.	

Form **8960**Department of the Treasury
Internal Revenue Service**Net Investment Income Tax –
Individuals, Estates, and Trusts**

Attach to your tax return.

Go to www.irs.gov/Form8960 for instructions and the latest information.

OMB No. 1545-2227

2023Attachment
Sequence No. **72**

Name(s) shown on your tax return

PABLO M AND MONICA M RIVAS

Your social security number or EIN

600-05-5349

Part I Investment Income

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

1	Taxable interest (see instructions)	1	720.
2	Ordinary dividends (see instructions)	2	31,909.
3	Annuities (see instructions)	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a	
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	
c	Combine lines 4a and 4b	4c	
5a	Net gain or loss from disposition of property (see instructions)	5a	-3,000.
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	
d	Combine lines 5a through 5c	5d	-3,000.
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)	6	
7	Other modifications to investment income (see instructions)	7	211.
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	29,840.

Part II Investment Expenses Allocable to Investment Income and Modifications

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

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13–17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0-	12	29,840.
Individuals:			
13	Modified adjusted gross income (see instructions)	13	561,492.
14	Threshold based on filing status (see instructions)	14	250,000.
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	311,492.
16	Enter the smaller of line 12 or line 15	16	29,840.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	17	1,134.
Estates and Trusts:			
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and charitable deductions (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	21	

2023

FEDERAL STATEMENTS

PAGE 1

PABLO M AND MONICA M RIVAS

600-05-5349

**STATEMENT 1
SCHEDULE 1, LINE 8Z
OTHER INCOME**

1099-MISC PERSHING -9453.....	\$	166.
TOTAL	\$	<u>166.</u>

**STATEMENT 2
FORM 1116, LINE 1A - PASSIVE CATEGORY INCOME
GROSS INCOME FROM SOURCES OUTSIDE U.S.****FOREIGN COUNTRY OR U.S. POSSESSION: VARIOUS**

DIVIDENDS.....	\$	3,079.
GROSS FOREIGN SOURCE QUALIFIED DIVIDENDS.....	9,352.	
FOREIGN SOURCE QUALIFIED DIVIDEND ADJUSTMENT.....	<u>-5,561.</u>	
NET FOREIGN SOURCE QUALIFIED DIVIDENDS.....		3,791.
TOTAL	\$	<u>6,870.</u>

TAXABLE YEAR

FORM

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

Your name

PABLO M RIVAS

Your SSN or ITIN

600-05-5349

Spouse's/RDP's name

MONICA M RIVAS

Spouse's/RDP's SSN or ITIN

377-82-9281**Part I Tax Return Information** (whole dollars only)

- 1 California adjusted gross income (AGI). See instructions 1 **562,788.**
- 2 Amount you owe. See instructions 2 **604.**
- 3 Refund or no amount due. See instructions 3

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 **68890**
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 ▶ **4/09/2024****Spouse's/RDP's PIN: check one box only**

☒ I authorize **GOLDEN STATE ACCOUNTING INC.** to enter my PIN **70135**
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 ▶ **4/09/2024**

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 ▶ **4/09/2024**

MAIL 3582 PAYMENTS TO:

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

Do not mail a paper copy of your tax return with the payment voucher.
If amount of payment is zero, do not mail this voucher.

When to pay:

Calendar Year – File and pay by April 15, 2024

When a due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

Pay online: Go Green! Enjoy the ease and secure options for online payments.

You can make an immediate payment or schedule a payment up to a year in advance.

- **Bank Account** – Web Pay (free)
- **Credit Card** (service fee)

Go to ftb.ca.gov/pay for more information.

Do not mail this voucher if you pay online.



Where to pay: Using black or blue ink, make your check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number (SSN) or individual taxpayer identification number (ITIN) and "2023 FTB 3582" on the check or money order. Detach the voucher below. Enclose, but **do not** staple, payment with the voucher and mail to:

**FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0008**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

DETACH HERE

IF NO PAYMENT IS DUE, DO NOT MAIL THIS VOUCHER

DETACH HERE

CAUTION: You may be required to pay electronically. See instructions.

TAXABLE YEAR

2023

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

CALIFORNIA FORM

3582 (e-file)

600-05-5349 RIVA 377-82-9281
PABLO M RIVAS
MONICA M RIVAS

23

15 CORTE DEL REY
SAN RAFAEL CA 94903

AMOUNT OF PAYMENT

604.

2023

California Resident
Income Tax Return

540

APE

ATTACH FEDERAL RETURN

600-05-5349 RIVA 377-82-9281 23
PABLO M RIVAS
MONICA M RIVAS

15 CORTE DEL REY
SAN RAFAEL CA 94903

02-23-1968 10-09-1964

Principal Residence

Enter your county at time of filing (see instructions)

☒ MARINIf 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 ☐ x \$144 = ☒ \$

ExemptionsYour name: **PABLO M RIVAS**Your SSN or ITIN: **600-05-5349****10 Dependents: Do not include yourself or your spouse/RDP.**

	Dependent 1	Dependent 2	Dependent 3
First Name	<input checked="" type="radio"/> PARKER	<input checked="" type="radio"/> JILLIAN	<input type="radio"/>
Last Name	<input checked="" type="radio"/> BIZJACK	<input checked="" type="radio"/> BIZJACK	<input type="radio"/>
SSN. See instr.	<input type="radio"/> 626318506	<input type="radio"/> 608458783	<input type="radio"/>
Dependent's relationship to you	<input checked="" type="radio"/> SON	<input checked="" type="radio"/> DAUGHTER	<input type="radio"/>

Total dependent exemptions • 10 x \$446 = ☒ \$ 892.**11 Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32. ☒ 11 \$ 1,180.**Taxable Income**

12	State wages from your federal Form(s) W-2, box 16.	• 12	<u>531,920.</u>
13	Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11.	<input checked="" type="radio"/> 13	<u>561,492.</u>
14	California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 27, column B.	• 14	<u>7,454.</u>
15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions.	15	<u>554,038.</u>
16	California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 27, column C.	• 16	<u>8,750.</u>
17	California adjusted gross income. Combine line 15 and line 16.	• 17	<u>562,788.</u>
18	Enter the larger of <div style="border: 1px solid black; padding: 5px; display: inline-block;"><div>Your California itemized deductions from Schedule CA (540), Part II, line 30; OR Your California standard deduction 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, STOP. See instructions.</div></div>	• 18	<u>32,165.</u>
19	Subtract line 18 from line 17. This is your taxable income . If less than zero, enter -0-	<input checked="" type="radio"/> 19	<u>530,623.</u>

Tax

31	Tax. Check the box if from: <input type="checkbox"/> Tax Table <input checked="" type="checkbox"/> Tax Rate Schedule	
	• <input type="checkbox"/> FTB 3800 • <input type="checkbox"/> FTB 3803.	• 31 <u>42,654.</u>
32	Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$237,035, see instructions.	<input checked="" type="radio"/> 32 <u>472.</u>
33	Subtract line 32 from line 31. If less than zero, enter -0-	<input checked="" type="radio"/> 33 <u>42,182.</u>
34	Tax. See instructions. Check the box if from: • <input type="checkbox"/> Schedule G-1 • <input type="checkbox"/> FTB 5870A	• 34
35	Add line 33 and line 34.	<input checked="" type="radio"/> 35 <u>42,182.</u>

Special Credits

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

Your name: **PABLO M RIVAS**Your SSN or ITIN: **600-05-5349****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 42,182.

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 42,182.

Payments

- 71 California income tax withheld. See instructions ● 71 41,578.
- 72 2023 California estimated tax and other payments. See instructions ● 72 _____
- 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 41,578.

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 41,578.
- 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 41,578.
- 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 _____

Your name: **PABLO M RIVAS**

Your SSN or ITIN: **600-05-5349**

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** _____
- 100** Tax due. If line 95 is less than line 64, subtract line 95 from line 64. ● **100** _____ **604.**

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: **PABLO M RIVAS**

Your SSN or ITIN: **600-05-5349**

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** **604.**
Pay Online — Go to ftb.ca.gov/pay for more information.

Interest and Penalties **112** Interest, late return penalties, and late payment penalties **112**

113 Underpayment of estimated tax.

Check the box: ● ☐ **FTB 5805 attached** ● ☐ **FTB 5805F attached** ● **113**

114 Total amount due. See instructions. Enclose, but **do not** staple, any payment. ... **114** **604.**

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** **0.**

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions.
Have you verified the routing and account numbers? Use whole dollars only.

All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Type
● Routing number ☐ Checking ● Account number ● **116** Direct deposit amount
..... ☐ Savings
The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

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

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

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

Sign your tax return on Page 6

Your name: **PABLO M RIVAS**

Your SSN or ITIN: **600-05-5349**

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

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

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

Your signature

Date

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

☒ Your email address. Enter only one email address.

☒ Preferred phone number

415 599-5601

**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

PABLO M AND MONICA M RIVAS

600-05-5349

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
1a Total amount from federal Form(s) W-2, box 1. See instructions	1a 523,170.		8,750.
b Household employee wages not reported on federal Form(s) W-2	1b		
c Tip income not reported on line 1a	1c		
d Medicaid waiver payments not reported on federal Form(s) W-2. See instructions	1d		
e Taxable dependent care benefits from federal Form 2441, line 26	1e		
f Employer-provided adoption benefits from federal Form 8839, line 29	1f		
g Wages from federal Form 8919, line 6	1g		
h Other earned income. See instrs.	1h		
i Nontaxable combat pay election. See instructions	1i		
z Add line 1a through line 1i	1z 523,170.		8,750.
2 Taxable interest. a 720.	2b 720.	704.	
3 Ordinary dividends. See instructions. a 16,843.	3b 31,909.		
4 IRA distributions. See instructions. a	4b 1,777.		
5 Pensions and annuities. See instructions. a 313.	5b		
6 Social security benefits. a	6b		
7 Capital gain or (loss). See instructions	7 -3,000.		

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

1 Taxable refunds, credits, or offsets of state and local income taxes	1		
2 a Alimony received. See instructions	2a		
3 Business income or (loss). See instructions	3		
4 Other gains or (losses)	4		
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	5		
6 Farm income or (loss)	6		
7 Unemployment compensation	7 6,750.	6,750.	

Section B – Additional Income Continued		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
8 Other income:				
a Federal net operating loss.	8a	<input type="radio"/> ()		<input type="radio"/>
b Gambling.	8b	<input type="radio"/>	<input type="radio"/>	
c Cancellation of debt.	8c	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
d Foreign earned income exclusion from federal Form 2555.	8d	<input type="radio"/> ()		<input type="radio"/>
e Income from federal Form 8853.	8e	<input type="radio"/>		<input type="radio"/>
f Income from federal Form 8889.	8f	<input type="radio"/>	<input type="radio"/>	
g Alaska Permanent Fund dividends.	8g	<input type="radio"/>		
h Jury duty pay.	8h	<input type="radio"/>		
i Prizes and awards.	8i	<input type="radio"/>		
j Activity not engaged in for profit income.	8j	<input type="radio"/>		
k Stock options.	8k	<input type="radio"/>		<input type="radio"/>
l Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property.	8l	<input type="radio"/>		
m Olympic and Paralympic medals and USOC prize money.	8m	<input type="radio"/>		
n IRC Section 951(a) inclusion.	8n	<input type="radio"/>	<input type="radio"/>	
o IRC Section 951A(a) inclusion.	8o	<input type="radio"/>	<input type="radio"/>	
p IRC Section 461(l) excess business loss adjustment.	8p	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
q Taxable distributions from an ABLE account.	8q	<input type="radio"/>		
r Scholarship and fellowship grants not reported on federal Form(s) W-2.	8r	<input type="radio"/>		
s Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d.	8s	<input type="radio"/> ()		
t Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan.	8t	<input type="radio"/>		
u Wages earned while incarcerated.	8u	<input type="radio"/>		
z Other income. List type and amount. <input type="radio"/> STATEMENT 1	8z	<input type="radio"/> 166.	<input type="radio"/>	<input type="radio"/>

Section B – Additional Income Continued		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
9 a	Total other income. Add lines 8a through 8z . . . 9a	<input type="radio"/> 166.	<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"/> 561,492.	<input type="radio"/> 7,454.	<input type="radio"/> 8,750.

Section C – Adjustments to Income

from federal Schedule 1 (Form 1040)

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

Section C – Adjustments to Income Continued		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
24 Other adjustments:				
a Jury duty pay.	24a	<input type="radio"/>		
b Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit.	24b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m.	24c	<input type="radio"/>	<input type="radio"/>	
d Reforestation amortization and expenses.	24d	<input type="radio"/>	<input type="radio"/>	
e Repayment of supplemental unemployment benefits under the federal Trade Act of 1974.	24e	<input type="radio"/>		
f Contributions to IRC Section 501(c)(18)(D) pension plans.	24f	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
g Contributions by certain chaplains to IRC Section 403(b) plans.	24g	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
h Attorney fees and court costs for actions involving certain unlawful discrimination claims.	24h	<input type="radio"/>		
i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations.	24i	<input type="radio"/>	<input type="radio"/>	
j Housing deduction from federal Form 2555.	24j	<input type="radio"/>	<input type="radio"/>	
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041).	24k	<input type="radio"/>		
z Other adjustments. List type and amount.				
<input type="radio"/> _____	24z	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
25 Total other adjustments. Add line 24a through line 24z.	25	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
26 Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions.	26	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
27 Total. Subtract line 26 from line 10 in columns A, B, and C. See instructions.	27	<input type="radio"/> 561,492.	<input type="radio"/> 7,454.	<input type="radio"/> 8,750.

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

	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Medical and Dental Expenses See instructions.			
1 Medical and dental expenses. <input checked="" type="radio"/> _____ 1			
2 Enter amount from federal Form 1040 or 1040-SR, line 11 <input checked="" type="radio"/> _____ 2			
3 Multiply line 2 by 7.5% (0.075) <input checked="" type="radio"/> _____ 3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0. <input checked="" type="radio"/> 4 <input checked="" type="radio"/>			<input checked="" type="radio"/>
Taxes You Paid			
5 a State and local income tax or general sales taxes 5a <input checked="" type="radio"/> 42,956. <input checked="" type="radio"/> 42,956.			
b State and local real estate taxes 5b <input checked="" type="radio"/> 19,184.			
c State and local personal property taxes. 5c <input checked="" type="radio"/> 696.			
d Add line 5a through line 5c. 5d <input checked="" type="radio"/> 62,836.			
e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B. Enter the difference from line 5d and line 5e, column A in line 5e, column C. 5e <input checked="" type="radio"/> 10,000. <input checked="" type="radio"/> 42,956. <input checked="" type="radio"/> 52,836.			
6 Other taxes. List type <input checked="" type="radio"/> _____ 6 <input checked="" type="radio"/>			<input checked="" type="radio"/>
7 Add line 5e and line 6. 7 <input checked="" type="radio"/> 10,000. <input checked="" type="radio"/> 42,956. <input checked="" type="radio"/> 52,836.			
Interest You Paid			
8 a Home mortgage interest and points reported to you on federal Form 1098 8a <input checked="" type="radio"/> 15,530. <input checked="" type="radio"/>			<input checked="" type="radio"/>
b Home mortgage interest not reported to you on federal Form 1098 8b <input checked="" type="radio"/>			<input checked="" type="radio"/>
c Points not reported to you on federal Form 1098. 8c <input checked="" type="radio"/>			<input checked="" type="radio"/>
d Reserved for future use. 8d			
e Add line 8a through line 8c. 8e <input checked="" type="radio"/> 15,530. <input checked="" type="radio"/>			<input checked="" type="radio"/>
9 Investment interest. 9 <input checked="" type="radio"/>			<input checked="" type="radio"/>
10 Add line 8e and line 9. 10 <input checked="" type="radio"/> 15,530. <input checked="" type="radio"/>			<input checked="" type="radio"/>

Part II Adjustments to Federal Itemized Deductions Continued		A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Gifts to Charity				
11	Gifts by cash or check.....	250.		
12	Other than by cash or check.....	1,750.		
13	Carryover from prior year.....			
14	Add line 11 through line 13.....	2,000.		
Casualty and Theft Losses				
15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions.....			
Other Itemized Deductions				
16	Other—from list in federal instructions.....			
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C..	27,530.	42,956.	52,836.
18	Total. Combine line 17 column A less column B plus column C.....			37,410.

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 1,850.

21 Other expenses: investment, safe deposit box, etc. List type..... SEE STATEMENT 2 21 2,725.

22 Add line 19 through line 21..... 22 4,575.

23 Enter amount from federal Form 1040 or 1040-SR, line 11..... 23 561,492.

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0..... 24 11,230.

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

26 **Total Itemized Deductions.** Add line 18 and line 25..... 26 37,410.

27 Other adjustments. See instructions. Specify..... 27 _____

28 Combine line 26 and line 27..... 28 37,410.

29 **Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?** REDUCTION -5,245.

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 32,165.

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 32,165.

TAXABLE YEAR

2023

California Capital Gain or Loss Adjustment

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

SCHEDULE

D (540)

Name(s) as shown on return

PABLO M AND MONICA M RIVAS

SSN or ITIN

600-05-5349

	(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"/> PERSHING -3076 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"/> 793.	<input checked="" type="radio"/> 860.	<input checked="" type="radio"/> 67.	<input checked="" type="radio"/>
c	<input checked="" type="radio"/> PERSHING -3076 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"/> 419.	<input checked="" type="radio"/> 517.	<input checked="" type="radio"/> 98.	<input checked="" type="radio"/>
e	<input checked="" type="radio"/> PERSHING -5486 ST COVERED SECUR - SEE ATTACHED STATEMENT	<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"/> 42,048.	<input checked="" type="radio"/> 42,071.	<input checked="" type="radio"/> 23.	<input checked="" type="radio"/>
g	<input checked="" type="radio"/> WASH SALE	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 2.
h	<input checked="" type="radio"/> PERSHING -5486 LT COVERED SECUR	<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"/> 3,978.	<input checked="" type="radio"/> 4,507.	<input checked="" type="radio"/> 529.	<input checked="" type="radio"/>
j	<input checked="" type="radio"/> 673 SHS WELLS FARGO & CO	<input checked="" type="radio"/> 30,393.	<input checked="" type="radio"/> 36,245.	<input checked="" type="radio"/> 5,852.	<input checked="" type="radio"/>
k	<input checked="" type="radio"/> 841 SHS WELLS FARGO & CO	<input checked="" type="radio"/> 42,137.	<input checked="" type="radio"/> 42,143.	<input checked="" type="radio"/> 6.	<input checked="" type="radio"/>
l	<input checked="" type="radio"/> PERSHING -9453 ST COVERED SECUR	<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"/> 32,516.	<input checked="" type="radio"/> 33,375.	<input checked="" type="radio"/> 859.	<input checked="" type="radio"/>
n	<input checked="" type="radio"/> PERSHING -9453 LT COVERED SECUR	<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"/> 118,668.	<input checked="" type="radio"/> 121,806.	<input checked="" type="radio"/> 3,138.	<input checked="" type="radio"/>
p	<input checked="" type="radio"/> TRUST SALE - ISHARES GOLD TRUSTSHARES NEW	<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"/> 59.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 59.
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
- 4 Total 2023 gains from all sources. Add column (e) amounts of line 1, line 2, and line 3..... ☒ 4 61.
- 5 2023 loss. Add column (d) amounts of line 1 and line 2..... ☒ 5 (10,572.)
- 6 California capital loss carryover from 2022, if any. See instructions..... ☒ 6 ()
- 7 Total 2023 loss. Add line 5 and line 6..... ☒ 7 (10,572.)

CAIA6401L 10/19/23

- 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 -10,511.
- 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 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

2023Attachment
Sequence No. **07**

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

PABLO M AND MONICA M RIVAS

Your social security number

600-05-5349

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

- | | | | | |
|---|---|---|--|----|
| 1 | Medical and dental expenses (see instructions) | 1 | | |
| 2 | Enter amount from Form 1040 or 1040-SR, line 11. | 2 | | |
| 3 | Multiply line 2 by 7.5% (0.075) | 3 | | |
| 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | 4 | | 0. |

**Taxes You
Paid**

- | | | | | |
|---|---|----|---------|---------|
| 5 | State and local taxes. | | | |
| a | State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box. | 5a | 42,956. | |
| b | State and local real estate taxes (see instructions) | 5b | 19,184. | |
| c | State and local personal property taxes | 5c | 696. | |
| d | Add lines 5a through 5c | 5d | 62,836. | |
| 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. | | | |
| a | Home mortgage interest and points reported to you on Form 1098. See instructions if limited. | 8a | 15,530. | |
| 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 | 15,530. | |
| 9 | Investment interest. Attach Form 4952 if required. See instructions | 9 | | |
| 10 | Add lines 8e and 9 | 10 | | 15,530. |

**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 | 250. | |
| 12 | Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500. | 12 | 1,750. | |
| 13 | Carryover from prior year | 13 | | |
| 14 | Add lines 11 through 13 | 14 | | 2,000. |

**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 | | 27,530. |
| 18 | If you elect to itemize deductions even though they are less than your standard deduction, check this box. | | | |

2023

CALIFORNIA STATEMENTS

PAGE 1

PABLO M AND MONICA M RIVAS

600-05-5349

STATEMENT 1
SCHEDULE CA, PART I, SECTION B, LINE 8Z, COLUMN A
OTHER INCOME

1099-MISC PERSHING -9453.....	\$	166.
TOTAL	\$	<u>166.</u>

STATEMENT 2
SCHEDULE CA, PART II, LINE 21
MISCELLANEOUS DEDUCTIONS SUBJECT TO 2% AGI LIMIT

INVESTMENT EXPENSE	\$	2,725.
TOTAL	\$	<u>2,725.</u>