

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20 _____

See separate instructions.

Personal information section including names (EFRAIN COTTO, BEATRIZ FLORES), social security numbers, home address (500 RANCHEROS DR SPACE 148), city (San Marcos, CA), ZIP code (92069), and marital status options (You, Spouse).

Filing Status section with options: Single, Married filing jointly (checked), Married filing separately, Head of household (HOH), and Qualifying surviving spouse (QSS).

Digital Assets section: 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? (See instructions.) Yes No (checked)

Standard Deduction section: Someone can claim: You as a dependent, Your spouse as a dependent, Spouse itemizes on a separate return or you were a dual-status alien.

Age/Blindness section: You: [X] Were born before January 2, 1959, [] Are blind. Spouse: [] Was born before January 2, 1959, [] Is blind.

Table for Dependents with columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents.

Income section table with rows 1a through 1z. Total amount from Form(s) W-2, box 1 is 7,553. Total for lines 1a through 1z is 7,553.

Table for Deductions and Adjustments. Rows 2a through 15. Total for lines 2a through 6b is 396. Adjusted gross income (line 11) is 22,408. Standard deduction (line 12) is 29,200. Taxable income (line 15) is 0.

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16	
	17	Amount from Schedule 2, line 3	17	1,090
	18	Add lines 16 and 17	18	1,090
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	1,090
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	2,105
24	Add lines 22 and 23. This is your total tax	24	3,195	

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	
	26	2023 estimated tax payments and amount applied from 2022 return	26	
	27	Earned income credit (EIC)	27	137
	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	137	
33	Add lines 25d, 26, and 32. These are your total payments	33	137	

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	
	b	Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
	d	Account number		
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	3,199
	38	Estimated tax penalty (see instructions)	38	141

Third Party Designee Do you want to allow another person to discuss this return with the IRS?
See instructions **Yes. Complete below.** **No**

Designee's name	Phone no.	Personal identification number (PIN)
NILDA RUIZ	903-265-7000	61130

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.)
		DRIVER, CUSTOMER SVC	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		PRODUCTION	
Phone no. 760-708-1564	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
NILDA RUIZ	NILDA RUIZ	04/14/2024	P00184286	
Firm's name	Firm's address		Phone no.	Firm's EIN
RUIZ MULTI SERVICES	1800 TEAGUE DR Sherman TX 75090		903-265-7000	XX-XXXXXXX

SCHEDULE C (Form 1040)

Profit or Loss From Business (Sole Proprietorship)

OMB No. 1545-0074

2023

Attachment Sequence No. 09

Department of the Treasury Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.

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

Name of proprietor: EFRAIN COTTO; Social security number (SSN): XXX-XX-XXXX; A Principal business or profession, including product or service (see instructions): UBER AND LIFT DRIVER; B Enter code from instructions: 485300; C Business name. If no separate business name, leave blank.; D Employer ID number (EIN) (see instr.); E Business address (including suite or room no.): 500 RANCHEROS DR SPACE 148; City, town or post office, state, and ZIP code: San Marcos CA 92069-; F Accounting method: (1) [X] Cash (2) [] Accrual (3) [] Other (specify); G Did you "materially participate" in the operation of this business during 2023? [X] Yes [] No; H If you started or acquired this business during 2023, check here []; I Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions [] Yes [X] No; J If "Yes," did you or will you file required Form(s) 1099? [] Yes [] No

Part I Income

Table with 2 columns: Description and Amount. Line 1: Gross receipts or sales 88,928; Line 2: Returns and allowances; Line 3: Subtract line 2 from line 1 88,928; Line 4: Cost of goods sold (from line 42); Line 5: Gross profit. Subtract line 4 from line 3 88,928; Line 6: Other income, including federal and state gasoline or fuel tax credit or refund; Line 7: Gross income. Add lines 5 and 6 88,928

Part II Expenses. Enter expenses for business use of your home only on line 30.

Table with 2 columns: Description and Amount. Lines 8-17: Advertising, Car and truck expenses (41,023), Commissions and fees, Contract labor, Depletion, Depreciation and section 179 expense deduction, Employee benefit programs, Insurance (other than health), Interest (see instructions): a Mortgage (paid to banks, etc.) 16a, b Other 16b, 17 Legal and professional services 200. Lines 18-27b: Office expense, Pension and profit-sharing plans, Rent or lease (see instructions): a Vehicles, machinery, and equipment 20a 2,523, b Other business property 20b, 21 Repairs and maintenance, 22 Supplies (not included in Part III), 23 Taxes and licenses, 24 Travel and meals: a Travel 24a, b Deductible meals (see instructions) 24b 923, 25 Utilities, 26 Wages (less employment credits), 27a Other expenses (from line 48) 27a 31,609, b Energy efficient commercial bldgs deduction (attach Form 7205) 27b. Line 28: Total expenses before expenses for business use of home. Add lines 8 through 27b 76,278. Line 29: Tentative profit or (loss). Subtract line 28 from line 7 12,650. Line 30: Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: and (b) the part of your home used for business: Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30. Line 31: Net profit or (loss). Subtract line 30 from line 29. 12,650. Line 32: If you have a loss, check the box that describes your investment in this activity. See instructions. 32a [] All investment is at risk. 32b [] Some investment is not at risk.

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2023

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.

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

Name of proprietor EFRAIN COTTO		Social security number (SSN) XXX-XX-XXXX
A Principal business or profession, including product or service (see instructions) DIRECT SALES		B Enter code from instructions 454390
C Business name. If no separate business name, leave blank. ENGAGE GLOBAL INC		D Employer ID number (EIN) (see instr.)
E Business address (including suite or room no.) 500 RANCHEROS DR City, town or post office, state, and ZIP code San Marcos CA 92069-		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____		
G Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2023, check here		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
I Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file required Form(s) 1099?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	4,200
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	4,200
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	4,200
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	4,200

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8		18	Office expense (see instructions)
9 Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans
10 Commissions and fees	10		20	Rent or lease (see instructions):
11 Contract labor (see instructions)	11		20a	a Vehicles, machinery, and equipment
12 Depletion	12		20b	b Other business property
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	21 Repairs and maintenance
14 Employee benefit programs (other than on line 19)	14		22	22 Supplies (not included in Part III)
15 Insurance (other than health)	15		23	23 Taxes and licenses
16 Interest (see instructions):			24	24 Travel and meals:
a Mortgage (paid to banks, etc.)	16a		24a	a Travel
b Other	16b		24b	b Deductible meals (see instructions)
17 Legal and professional services	17		25	25 Utilities
18 Total expenses before expenses for business use of home. Add lines 8 through 27b	18		26	26 Wages (less employment credits)
19 Tentative profit or (loss). Subtract line 28 from line 7	19		27a	27a Other expenses (from line 48)
20 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.			27b	b Energy efficient commercial bldgs deduction (attach Form 7205)
Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.			28	
21 Net profit or (loss). Subtract line 30 from line 29.			29	
• If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 .				
• If a loss, you must go to line 32.				
22 If you have a loss, check the box that describes your investment in this activity. See instructions.				
• If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 .				
• If you checked 32b, you must attach Form 6198 . Your loss may be limited.				

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a [] Cost b [] Lower of cost or market c [] Other (attach explanation)
34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory?
35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation
36 Purchases less cost of items withdrawn for personal use
37 Cost of labor. Do not include any amounts paid to yourself
38 Materials and supplies
39 Other costs
40 Add lines 35 through 39
41 Inventory at end of year
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) 01/01/2019
44 Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:
a Business 62630 b Commuting (see instructions) c Other
45 Was your vehicle available for personal use during off-duty hours? [X] Yes [] No
46 Do you (or your spouse) have another vehicle available for personal use? [X] Yes [] No
47a Do you have evidence to support your deduction? [X] Yes [] No
b If "Yes," is the evidence written? [X] Yes [] No

Part V Other Expenses. List below business expenses not included on lines 8-26, line 27b, or line 30.

Table with 2 columns: Expense Category, Amount. Rows include BUSINESS PHONE (654), SPOTIFY (60), UBER EXPENSES / FEES (30,697), MISC (198), and Total other expenses (31,609).

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a Cost b Lower of cost or market c Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation Yes No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36 Purchases less cost of items withdrawn for personal use	36	
37 Cost of labor. Do not include any amounts paid to yourself	37	
38 Materials and supplies	38	
39 Other costs	39	
40 Add lines 35 through 39	40	
41 Inventory at end of year	41	
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) _____

44 Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:
a Business _____ b Commuting (see instructions) _____ c Other _____

45 Was your vehicle available for personal use during off-duty hours? Yes No

46 Do you (or your spouse) have another vehicle available for personal use? Yes No

47a Do you have evidence to support your deduction? Yes No
b If "Yes," is the evidence written? Yes No

Part V Other Expenses. List below business expenses not included on lines 8–26, line 27b, or line 30.

MONTHLY SUBSCRIPTIONS _____		1,920
ANNUAL WEBSITE FEE _____		30

48 Total other expenses. Enter here and on line 27a	48	1,950

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

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

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **13**

EFRAIN COTTO & BEATRIZ FLORES

Your social security number

XXX-XX-XXXX

Part I **Income or Loss From Rental Real Estate and Royalties**

Note: If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

- A** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions Yes No
- B** If "Yes," did you or will you file required Form(s) 1099? Yes No

1a Physical address of each property (street, city, state, ZIP code)

A	AMAZON COM INC Seattle WA 98108-
B	SALEM MEDIA GROUP INC Camarillo CA 93012-
C	

1b	Type of Property (from list below)	2	Fair Rental Days	Personal Use Days	QJV
A	6	For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	A		<input type="checkbox"/>
B	6		B		<input type="checkbox"/>
C			C		<input type="checkbox"/>

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe) _____

	Properties:		
	A	B	C
Income:			
3 Rents received	3		
4 Royalties received	4	577	35
Expenses:			
5 Advertising	5		
6 Auto and travel (see instructions)	6		
7 Cleaning and maintenance	7		
8 Commissions	8		
9 Insurance	9		
10 Legal and other professional fees	10		
11 Management fees	11		
12 Mortgage interest paid to banks, etc. (see instructions)	12		
13 Other interest	13		
14 Repairs	14		
15 Supplies	15		
16 Taxes	16		
17 Utilities	17		
18 Depreciation expense or depletion	18		
19 Other (list) _____	19		
20 Total expenses. Add lines 5 through 19	20		
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	577	35
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	()	()
23a Total of all amounts reported on line 3 for all rental properties	23a		
b Total of all amounts reported on line 4 for all royalty properties	23b		612
c Total of all amounts reported on line 12 for all properties	23c		
d Total of all amounts reported on line 18 for all properties	23d		
e Total of all amounts reported on line 20 for all properties	23e		
24 Income. Add positive amounts shown on line 21. Do not include any losses	24		612
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	()	()
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26		612

Name: EFRAIN COTTO & BEATRIZ FLORES

SSN: XXX-XX-XXXX

Figure Your Credit

Earned income.						
1	Amount from Form 1040 line 1z				7,553	
2	Medicaid waiver payments listed here will be subtracted on line 3 unless you elect to include these payments in earned income. Do you elect to include these payments in earned income?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	
3	Line 1 minus line 2				7,553	
4	If you were self-employed or reported income and expenses on Schedules C as a statutory employee, see instructions. If a member of the clergy, check			<input type="checkbox"/>	13,847	
		Nontaxable combat pay included?				
		Taxpayer	Spouse	Both	No	
	Nontaxable combat pay					
5	Earned income				21,400	21,400
6	Credit from EIC table on line 5 income				213	
7	Adjusted gross income				22,408	
8	Credit from EIC table on line 7 income				137	
9	Earned income credit.				137	137
	Used which one?					<input checked="" type="checkbox"/>

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury Internal Revenue Service

Attach to your tax return.

Attachment Sequence No. 179

Go to www.irs.gov/Form4562 for instructions and the latest information.

Table with 3 columns: Name(s) shown on return, Business or activity to which this form relates, Identifying number.

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

Table with 5 main rows for calculations and 13 rows for property details (a-c), including lines 1-13.

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

Table with 3 rows for special depreciation allowance (lines 14-16).

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

Table with 2 rows for MACRS deductions (lines 17-18).

Section B - Assets Placed in Service During 2023 Tax Year Using the General Depreciation System

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction.

Section C - Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System

Table with 5 columns: (a) Class life, (b) 12-year, (c) 30-year, (d) 40-year, (e) Method.

Part IV Summary (See instructions.)

Table with 3 rows for summary (lines 21-23).

For Paperwork Reduction Act Notice, see separate instructions.

Paid Preparer's Due Diligence Checklist

*Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and
Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status*
To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
Go to www.irs.gov/Form8867 for instructions and the latest information.

Taxpayer name(s) shown on return EFRAIN COTTO & BEATRIZ FLORES	Taxpayer identification number XXX-XX-XXXX
Preparer's name NILDA RUIZ	Preparer tax identification number P00184286

Part I Due Diligence Requirements

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

	Yes	No	N/A
1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
List those documents provided by the taxpayer, if any, that you relied on: <u>TAXPAYER AND SPOUSE SOC SEC STATEMENTS</u> <u>TAXPAYER 1099 NEC AND 1099 MISC</u> <u>SPOUSE W2 FORM</u> <u>TAXPAYER LIST OF INCOME AND EXPENSES</u>			
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a Did you complete the required recertification Form 8862?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

For Paperwork Reduction Act Notice, see separate instructions.

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

	Yes	No	N/A
9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	<input type="checkbox"/>	<input type="checkbox"/>	
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

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

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

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	<input type="checkbox"/>	<input type="checkbox"/>

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

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

Part VI Eligibility Certification

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

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

If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

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

2023 California Earned Income Tax Credit

3514

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

Name(s) as shown on tax return
EFRAIN COTTO AND BEATRIZ FLORES

Your SSN or ITIN
XXX-XX-XXXX

If you are separated from your spouse/registered domestic partner (RDP), filing a separate return, and meet the requirements to claim the California Earned Income Tax Credit (EITC) (see instructions), check here

Before you begin:

If you claim the California EITC even though you know you are not eligible, you may not be allowed to take the credit for up to 10 years. If you are claiming the California EITC, you must provide your date of birth (DOB), and spouse's/RDP's DOB if filing jointly, on your California tax return. If you qualify for the California EITC, you may also qualify for the Young Child Tax Credit (YCTC) and/or the Foster Youth Tax Credit (FYTC). You may also qualify for the YCTC if you would otherwise have been allowed the California EITC but you have earned income of zero dollars or less. See instructions for additional information.

Follow Step 1 through Step 11 in the instructions to determine if you meet the requirements to complete this form, and to figure the amount of the credit(s).

Part I Qualifying Information (See Step 1 in the instructions.)

- 1 a Has the Internal Revenue Service (IRS) previously disallowed your federal Earned Income Credit (EIC)? Yes No
- b Has the Franchise Tax Board (FTB) previously disallowed your California EITC? Yes No
- 2 Federal AGI (federal Form 1040 or 1040-SR, line 11) 2 .
- 3 Federal EIC (federal Form 1040 or 1040-SR, line 27) 3 .

Part II Investment Income Information

- 4 Investment Income. See instructions for Step 2 – Investment Income 4 .

Part III Qualifying Child Information (See Step 3 in the instructions.)

You must complete Part I and Part II before filling out Part III. If you are not claiming a qualifying child, skip Part III and go to Step 4 in the instructions.

Qualifying Child Information (Complete line 5 through line 12 for each child under Child 1, Child 2, or Child 3, as applicable.)

- | | Child 1 | Child 2 | Child 3 |
|--|---|---|---|
| 5 First name | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 6 Last name | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 7 SSN or ITIN.
See instructions | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 8 Date of birth (mm/dd/yyyy). If born after 2004 and the child is younger than you (or your spouse/RDP, if filing jointly), skip line 9a and line 9b; go to line 10. | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 9 a Was the child under age 24 at the end of 2023, a student, and younger than you (or your spouse/RDP, if filing jointly)? If yes, go to line 10. If no, go to line 9b. See instructions. | <input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No |
| b Was the child permanently and totally disabled during any part of 2023? If yes, go to line 10. If no, stop here. The child is not a qualifying child. | <input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 10 Child's relationship to you. See instructions. | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 11 Number of days child lived with you in California during 2023. Do not enter more than 365 days. See instructions. | <input type="text"/> | <input type="text"/> | <input type="text"/> |

12 Child's physical address during 2023. See instructions.

Child 1 **a** Street address (number, street, and apt. no./ste. no.)

b City **c** State **d** ZIP code

Child 2 **a** Street address (number, street, and apt. no./ste. no.)

b City **c** State **d** ZIP code

Child 3 **a** Street address (number, street, and apt. no./ste. no.)

b City **c** State **d** ZIP code

Part IV California Earned Income

13 Wages, salaries, tips, and other employee compensation, subject to California withholding. See instructions	<input checked="" type="radio"/> 13	<input type="text" value="7,553"/>	<input type="text" value=".00"/>
14 IHSS payments. See instructions	<input checked="" type="radio"/> 14	<input type="text"/>	<input type="text" value=".00"/>
15 Prison inmate wages and/or pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. See instructions	<input checked="" type="radio"/> 15	<input type="text"/>	<input type="text" value=".00"/>
16 Subtract line 14 and line 15 from line 13	<input type="radio"/> 16	<input type="text" value="7,553"/>	<input type="text" value=".00"/>
17 Nontaxable combat pay. See instructions	<input checked="" type="radio"/> 17	<input type="text"/>	<input type="text" value=".00"/>
18 Business income or (loss). Enter amount from Worksheet 3, line 5. See instructions	<input checked="" type="radio"/> 18	<input type="text" value="13,847"/>	<input type="text" value=".00"/>

a Business name EFRAIN COTTO

b Business address Street address (number, street, and apt. no./ste. no.)
 500 RANCHEROS DR SPC 148

City State ZIP code

c Business license number DNA

d SEIN DNA

e Business code 485300

19 California earned income. Add line 16, line 17, and line 18	<input type="radio"/> 19	<input type="text" value="21,400"/>	<input type="text" value=".00"/>
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Part V California Earned Income Tax Credit (Complete Step 6 in the instructions.)

20 California EITC. Enter amount from California Earned Income Tax Credit Worksheet, Part III, line 6. This amount should also be entered on Form 540, line 75; or Form 540 2EZ, line 23a	<input type="radio"/> 20	<input type="text" value="78"/>	<input type="text" value=".00"/>
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Paid Preparer's Due Diligence Checklist for California Earned Income Tax Credit

Attach to taxpayer's original or amended California Form 540, 540 2EZ, or 540NR.

Name(s) as shown on tax return

EFRAIN COTTO AND BEATRIZ FLORES

SSN or ITIN

XXX-XX-XXXX

Part I Due Diligence Requirements

1 a Preparer's name 1a NILDA RUIZ

b Preparer's PTIN 1b P00184286

c Preparer's license, registration, or enrollment type. Check one box
[] CPA [] EA [] Attorney [] CTEC [] Other (specify)
If CPA, Attorney, or Other, enter license, registration, or enrollment state 1c

d Preparer's license, registration, or enrollment number 1d

2 Did you complete form FTB 3514, California Earned Income Tax Credit, based on current information provided by the taxpayer or reasonably obtained by you? 2 [X] Yes [] No

3 Did you complete the California Earned Income Tax Credit Worksheet found in the form FTB 3514 instructions, or your own worksheet that provides the same information as the form FTB 3514 worksheet? 3 [X] Yes [] No

4 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following:
- Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the California Earned Income Tax Credit (EITC)
- Review information to determine that the taxpayer is eligible to claim the credit and for what amount 4 [X] Yes [] No

5 Did any information provided by the taxpayer, a third party, or reasonably known to you, in connection with preparing form FTB 3514, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 5a and 5b. If "No," go to question 6.) 5 [] Yes [X] No

a Did you make reasonable inquiries to determine the correct, complete, and consistent information? 5a [] Yes [] No

b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of form FTB 3514). 5b [] Yes [] No

6 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 5b, a copy of this form, a copy of applicable worksheets, a record of how, when, and from whom the information used to prepare form FTB 3514 and worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for or to figure the amount for the credit 6 [X] Yes [] No

List those documents provided by the taxpayer, if any, that you relied on.

LIST OF INCOME AND EXPENSES

TAXPAYER 1099 NEC FORM

TAXPAYER 1099 MISC FORM

7 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for and the amount of the EITC claimed on the return if his/her return is selected for audit? 7 [X] Yes [] No

8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct federal Form 1040, Form 1040-SR, Schedule C, Schedule F, or Schedule SE? 8 [X] Yes [] No [] N/A

Part II Due Diligence Questions

- 9 a Have you determined that the taxpayer is eligible to claim the EITC for the number of qualifying children claimed, or is eligible to claim the EITC without a qualifying child? (If the taxpayer is claiming the EITC and does not have a qualifying child, skip questions 9b and 9c and go to Part III.) 9a Yes No
- b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year? 9b Yes No
- c Did you explain to the taxpayer the rules about claiming the EITC when a child is the qualifying child of more than one person (tiebreaker rules)? 9c Yes No
 N/A

Part III Credit Eligibility Certification

You have complied with all the due diligence requirements if you:

- A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit and in what amount;
- B. Complete form FTB 3596 truthfully and accurately and complete the actions described in this checklist;
- C. Submit form FTB 3596 in the manner required; and
- D. Keep all five of the following records for 4 years from the latest of the dates specified in the instructions under Document Retention:
 1. A copy of form FTB 3596,
 2. The EITC worksheet(s) or your own worksheet(s),
 3. Copies of any taxpayer documents you relied on to determine eligibility for and to figure the amount of EITC,
 4. A record of how, when, and from whom the information used to prepare the form and worksheet(s) was obtained, and
 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's answers.

If you have not complied with all the due diligence requirements for the EITC claimed, you may have to pay a \$500 penalty for each failure to comply.

- 10 Do you certify that all of the answers on form FTB 3596 are, to the best of your knowledge, true, correct, and complete? 10 Yes No

2023 California Resident Income Tax Return

540

APE

ATTACH FEDERAL RETURN

XXX-XX-XXXX COTT XXX-XX-XXXX
EFRAIN COTTO
BEATRIZ FLORES

23 PBA 485300

A
R
RP

500 RANCHEROS DR SPACE 148
SAN MARCOS CA 92069

06-05-1954 03-01-1959

Principal Residence

Enter your county at time of filing. (see instructions)

SAN DIEGO

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

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

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

Apt. no/ste. no.

City

State

ZIP code

Filing Status

If your California filing status is different from your federal filing status, check the box here

1 Single

4 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 inst. 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 X \$144 = \$

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 = \$

Your name: Your SSN or ITIN:

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

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

Total dependent exemptions 10 X \$446 = \$

11 Exemption amount: Add line 7 through line 10. Transfer this amount to line 32 11 \$

12	State wages from your federal Form(s) W-2, box 16. <input checked="" type="radio"/> 12	<input type="text" value="7,553"/>	<input type="text" value="00"/>
13	Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11 <input checked="" type="radio"/> 13	<input type="text" value="22,408"/>	<input type="text" value="00"/>
14	California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 27, column B. <input type="radio"/> 14	<input type="text" value="396"/>	<input type="text" value="00"/>
15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions <input type="radio"/> 15	<input type="text" value="22,012"/>	<input type="text" value="00"/>
16	California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 27, column C. <input type="radio"/> 16	<input type="text" value=""/>	<input type="text" value="00"/>
17	California adjusted gross income. Combine line 15 and line 16 <input type="radio"/> 17	<input type="text" value="22,012"/>	<input type="text" value="00"/>
18	Enter the larger of { Your California itemized deductions from Schedule CA (540), Part II, line 30; OR Your California standard deduction shown below for your filing status: • Single or Married/RDP filing separately \$5,363 • Married/RDP filing jointly, Head of household, or Qualifying surviving spouse/RDP ... \$10,726 If Married/RDP filing separately or the box on line 6 is checked, STOP . See instructions <input checked="" type="radio"/> 18	<input type="text" value="10,726"/>	<input type="text" value="00"/>
19	Subtract line 18 from line 17. This is your taxable income . If less than zero, enter -0- <input checked="" type="radio"/> 19	<input type="text" value="11,286"/>	<input type="text" value="00"/>

31	Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule <input checked="" type="radio"/> <input type="text" value=""/> FTB 3800 <input type="radio"/> <input type="text" value=""/> FTB 3803 <input type="radio"/> 31	<input type="text" value="113"/>	<input type="text" value="00"/>
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	<input type="text" value="432"/>	<input type="text" value="00"/>
33	Subtract line 32 from line 31. If less than zero, enter -0- <input checked="" type="radio"/> 33	<input type="text" value="0"/>	<input type="text" value="00"/>
34	Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A ... <input type="radio"/> 34	<input type="text" value=""/>	<input type="text" value="00"/>
35	Add line 33 and line 34 <input checked="" type="radio"/> 35	<input type="text" value=""/>	<input type="text" value="00"/>

40	Nonrefundable Child and Dependent Care Expenses Credit. See instructions <input type="radio"/> 40	<input type="text" value=""/>	<input type="text" value="00"/>
43	Enter credit name <input type="text" value=""/> code <input type="radio"/> <input type="text" value=""/> and amount <input type="radio"/> 43	<input type="text" value=""/>	<input type="text" value="00"/>
44	Enter credit name <input type="text" value=""/> code <input type="radio"/> <input type="text" value=""/> and amount <input type="radio"/> 44	<input type="text" value=""/>	<input type="text" value="00"/>

Your name: Your SSN or ITIN:

Special Credits	45	To claim more than two credits, see instructions. Attach Schedule P (540)	<input type="radio"/>	45	<input type="text" value=""/>	<input type="text" value="00"/>
	46	Nonrefundable Renter's Credit. See instructions	<input type="radio"/>	46	<input type="text" value=""/>	<input type="text" value="00"/>
	47	Add line 40 through line 46. These are your total credits	<input checked="" type="radio"/>	47	<input type="text" value=""/>	<input type="text" value="00"/>
	48	Subtract line 47 from line 35. If less than zero, enter -0-	<input checked="" type="radio"/>	48	<input type="text" value=""/>	<input type="text" value="00"/>

Other Taxes	61	Alternative Minimum Tax. Attach Schedule P (540)	<input type="radio"/>	61	<input type="text" value=""/>	<input type="text" value="00"/>
	62	Mental Health Services Tax. See instructions	<input type="radio"/>	62	<input type="text" value=""/>	<input type="text" value="00"/>
	63	Other taxes and credit recapture. See instructions	<input type="radio"/>	63	<input type="text" value=""/>	<input type="text" value="00"/>
	64	Add line 48, line 61, line 62, and line 63. This is your total tax	<input type="radio"/>	64	<input type="text" value=""/>	<input type="text" value="00"/>

Payments	71	California income tax withheld. See instructions	<input type="radio"/>	71	<input type="text" value="17"/>	<input type="text" value="00"/>
	72	2023 California estimated tax and other payments. See instructions	<input type="radio"/>	72	<input type="text" value=""/>	<input type="text" value="00"/>
	73	Withholding (Form 592-B and/or Form 593). See instructions	<input type="radio"/>	73	<input type="text" value=""/>	<input type="text" value="00"/>
	74	Excess SDI (or VPDI) withheld. See instructions	<input type="radio"/>	74	<input type="text" value=""/>	<input type="text" value="00"/>
	75	Earned Income Tax Credit (EITC). See instructions	<input type="radio"/>	75	<input type="text" value="78"/>	<input type="text" value="00"/>
	76	Young Child Tax Credit (YCTC). See instructions	<input type="radio"/>	76	<input type="text" value=""/>	<input type="text" value="00"/>
	77	Foster Youth Tax Credit (FYTC). See instructions	<input type="radio"/>	77	<input type="text" value=""/>	<input type="text" value="00"/>
	78	Add line 71 through line 77. These are your total payments. See instructions	<input checked="" type="radio"/>	78	<input type="text" value="95"/>	<input type="text" value="00"/>

Use Tax	91	Use Tax. Do not leave blank. See instructions	<input type="radio"/>	91	<input type="text" value=""/>	<input type="text" value="00"/>
	If line 91 is zero, check if: <input checked="" type="radio"/> <input type="text" value="X"/> No use tax is owed. <input type="radio"/> <input type="text" value=""/> 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	<input type="radio"/>	<input type="text" value=""/>	
	If you did not check the box, see instructions. Individual Shared Responsibility (ISR) Penalty. See instructions		<input type="radio"/>	92	<input type="text" value=""/>

Overpaid Tax/Tax Due	93	Payments balance. If line 78 is more than line 91, subtract line 91 from line 78	<input checked="" type="radio"/>	93	<input type="text" value="95"/>	<input type="text" value="00"/>
	94	Use Tax balance. If line 91 is more than line 78, subtract line 78 from line 91	<input checked="" type="radio"/>	94	<input type="text" value=""/>	<input type="text" value="00"/>
	95	Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92, subtract line 92 from line 93	<input checked="" type="radio"/>	95	<input type="text" value="95"/>	<input type="text" value="00"/>
	96	Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93, subtract line 93 from line 92	<input checked="" type="radio"/>	96	<input type="text" value=""/>	<input type="text" value="00"/>
	97	Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95	<input checked="" type="radio"/>	97	<input type="text" value="95"/>	<input type="text" value="00"/>

Your name: Your SSN or ITIN:

Overpaid Tax/Tax Due	98 Amount of line 97 you want applied to your 2024 estimated tax ● 98	<input type="text"/>	<input type="text" value=".00"/>
	99 Overpaid tax available this year. Subtract line 98 from line 97 ● 99	<input type="text" value="95"/>	<input type="text" value=".00"/>
	100 Tax due. If line 95 is less than line 64, subtract line 95 from line 64 ● 100	<input type="text"/>	<input type="text" value=".00"/>

		<u>Code</u>	<u>Amount</u>
Contributions	California Seniors Special Fund. See instructions ● 400	<input type="text"/>	<input type="text" value=".00"/>
	Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund ● 401	<input type="text"/>	<input type="text" value=".00"/>
	Rare and Endangered Species Preservation Voluntary Tax Contribution Program ● 403	<input type="text"/>	<input type="text" value=".00"/>
	California Breast Cancer Research Voluntary Tax Contribution Fund ● 405	<input type="text"/>	<input type="text" value=".00"/>
	California Firefighters' Memorial Voluntary Tax Contribution Fund ● 406	<input type="text"/>	<input type="text" value=".00"/>
	Emergency Food for Families Voluntary Tax Contribution Fund ● 407	<input type="text"/>	<input type="text" value=".00"/>
	California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund ● 408	<input type="text"/>	<input type="text" value=".00"/>
	California Sea Otter Voluntary Tax Contribution Fund ● 410	<input type="text"/>	<input type="text" value=".00"/>
	California Cancer Research Voluntary Tax Contribution Fund ● 413	<input type="text"/>	<input type="text" value=".00"/>
	School Supplies for Homeless Children Voluntary Tax Contribution Fund ● 422	<input type="text"/>	<input type="text" value=".00"/>
	State Parks Protection Fund/Parks Pass Purchase ● 423	<input type="text"/>	<input type="text" value=".00"/>
	Protect Our Coast and Oceans Voluntary Tax Contribution Fund ● 424	<input type="text"/>	<input type="text" value=".00"/>
	Keep Arts in Schools Voluntary Tax Contribution Fund ● 425	<input type="text"/>	<input type="text" value=".00"/>
	California Senior Citizen Advocacy Voluntary Tax Contribution Fund ● 438	<input type="text"/>	<input type="text" value=".00"/>
	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund ● 439	<input type="text"/>	<input type="text" value=".00"/>
	Rape Kit Backlog Voluntary Tax Contribution Fund ● 440	<input type="text"/>	<input type="text" value=".00"/>
	Suicide Prevention Voluntary Tax Contribution Fund ● 444	<input type="text"/>	<input type="text" value=".00"/>
	Mental Health Crisis Prevention Voluntary Tax Contribution Fund ● 445	<input type="text"/>	<input type="text" value=".00"/>
	110 Add amounts in code 400 through code 445. This is your total contribution ● 110	<input type="text"/>	<input type="text" value=".00"/>

Your name: Your SSN or ITIN:

Amount You Owe
111 **AMOUNT YOU OWE.** If you do not have an amount on line 99, add line 94, line 96, line 100, and line 110. See instructions. **Do not send cash.**
Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** ● 111 .00
Pay Online – Go to ftb.ca.gov/pay for more information.

Interest and Penalties
112 Interest, late return penalties, and late payment penalties 112 .00
113 Underpayment of estimated tax.
Check the box: ● FTB 5805 attached ● FTB 5805F attached ● 113 .00
114 Total amount due. See instructions. Enclose, but **do not** staple, any payment 114 .00

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 .00

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 ● Account number ● 116 Direct deposit amount .00
 Checking
 Savings

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:
● Type
● Routing number ● Account number ● 117 Direct deposit amount .00
 Checking
 Savings

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

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

Sign your tax return on Side 6

Your name: Your SSN or ITIN:

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

Our privacy notice can be found in annual tax booklets or online. Go to ftb.ca.gov/privacy 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

Sign Here

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

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

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

PTIN

Firm's address

Firm's FEIN

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

Telephone Number

TAXABLE YEAR

FORM

2023

California e-file Signature Authorization for Individuals

8879

Your name	Your SSN or ITIN
EFRAIN COTTO	XXX-XX-XXXX
Spouse's/RDP's name	Spouse's/RDP's SSN or ITIN
BEATRIZ FLORES	XXX-XX-XXXX

Part I Tax Return Information (whole dollars only)

1	California adjusted gross income (AGI). See instructions	1	22,012.
2	Amount you owe. See instructions	2	
3	Refund or no amount due. See instructions	3	95.

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 RUIZ MULTI SERVICES to enter my PIN 24605 as my signature on my 2023 e-filed California individual income tax return. **Do not enter all zeros**

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 **▶** 04/14/2024

Spouse's/RDP's PIN: check one box only

I authorize RUIZ MULTI SERVICES to enter my PIN 24301 as my signature on my 2023 e-filed California individual income tax return. **Do not enter all zeros**

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 **▶** 04/14/2024

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.

71921161130
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 **▶** NILDA RUIZ Date **▶** 04/14/2024

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: **EFRAIN COTTO AND BEATRIZ FLORES** SSN or ITIN: **XXX-XX-XXXX**

Part I Income Adjustment Schedule

	A Federal Amounts <small>(taxable amounts from your federal tax return)</small>	B Subtractions <small>See instructions</small>	C Additions <small>See instructions</small>
--	---	--	---

	A Federal Amounts <small>(taxable amounts from your federal tax return)</small>	B Subtractions <small>See instructions</small>	C Additions <small>See instructions</small>
Section A – Income from federal Form 1040 or 1040-SR			
1 a Total amount from federal Form(s) W-2, box 1. See instructions 1a	7,553.		
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 instructions 1h			
i Nontaxable combat pay election. See instructions 1i			
z Add line 1a through line 1i 1z	7,553.		
2 Taxable interest. a			
3 Ordinary dividends. See instructions. a			
4 IRA distributions. See instructions. a			
5 Pensions and annuities. See instructions. a			
6 Social security benefits. a 21,559.	396.	396.	
7 Capital gain or (loss). See instructions 7			

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

1 Taxable refunds, credits, or offsets of state and local income taxes 1			
2a Alimony received. See instructions 2a			
3 Business income or (loss). See instructions . . . 3	14,900.		
4 Other gains or (losses) 4			
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. 5	612.		
6 Farm income or (loss) 6			
7 Unemployment compensation. 7			

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 checked="" type="radio"/>		<input checked="" type="radio"/>
b	Gambling 8b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
c	Cancellation of debt 8c	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
d	Foreign earned income exclusion from federal Form 2555 8d	<input checked="" type="radio"/>		<input checked="" type="radio"/>
e	Income from federal Form 8853 8e	<input checked="" type="radio"/>		<input checked="" type="radio"/>
f	Income from federal Form 8889 8f	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
g	Alaska Permanent Fund dividends 8g	<input checked="" type="radio"/>		
h	Jury duty pay 8h	<input checked="" type="radio"/>		
i	Prizes and awards 8i	<input checked="" type="radio"/>		
j	Activity not engaged in for profit income 8j	<input checked="" type="radio"/>		
k	Stock options 8k	<input checked="" type="radio"/>		<input checked="" 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 checked="" type="radio"/>		
m	Olympic and Paralympic medals and USOC prize money 8m	<input checked="" type="radio"/>		
n	IRC Section 951(a) inclusion 8n	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
o	IRC Section 951A(a) inclusion 8o	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
p	IRC Section 461(l) excess business loss adjustment .8p	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
q	Taxable distributions from an ABLÉ account . . 8q	<input checked="" type="radio"/>		
r	Scholarship and fellowship grants not reported on federal Form(s) W-2 8r	<input checked="" type="radio"/>		
s	Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d . . .8s	<input checked="" type="radio"/>		
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan 8t	<input checked="" type="radio"/>		
u	Wages earned while incarcerated 8u	<input checked="" type="radio"/>		
z	Other income. List type and amount. <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
	8z			

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 8 9a	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
b1 Disaster loss deduction from form FTB 3805V 9b1		<input checked="" type="radio"/>	
b2 NOL deduction from form FTB 3805V 9b2		<input checked="" type="radio"/>	
b3 NOL deduction from form FTB 3805Z 3807, or 3809 9b3		<input checked="" 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 checked="" type="radio"/> 23,461.	<input checked="" type="radio"/> 396.	<input checked="" type="radio"/>

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

11 Educator expenses 11	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
12 Certain business expenses of reservists, performing artists, and fee-basis government officials 12	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
13 Health savings account deduction 13	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
14 Moving expenses. Attach form FTB 3913. See instructions 14	<input checked="" type="radio"/>		<input checked="" type="radio"/>
15 Deductible part of self-employment tax. See instructions 15	<input checked="" type="radio"/> 1,053.	<input checked="" type="radio"/>	
16 Self-employed SEP, SIMPLE, and qualified plans . . . 16	<input checked="" type="radio"/>		
17 Self-employed health insurance deduction. See instructions 17	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
18 Penalty on early withdrawal of savings 18	<input checked="" type="radio"/>		
19 a Alimony paid. 19a	<input checked="" type="radio"/>		<input checked="" type="radio"/>
b Recipient's: SSN <input checked="" type="radio"/> _____			
Last Name <input checked="" type="radio"/> _____			
20 IRA deduction 20	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
21 Student loan interest deduction 21	<input checked="" type="radio"/>		<input checked="" type="radio"/>
22 Reserved for future use 22			
23 Archer MSA deduction 23	<input checked="" 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 checked="" type="radio"/>		
	b Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit 24b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
	c Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l 24c	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
	d Reforestation amortization and expenses 24d	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
	e Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 24e	<input checked="" type="radio"/>		
	f Contributions to IRC Section 501(c)(18)(D) pension plans 24f	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
	g Contributions by certain chaplains to IRC Section 403(b) plans 24g	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
	h Attorney fees and court costs for actions involving certain unlawful discrimination claims 24h	<input checked="" 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 checked="" type="radio"/>	<input checked="" type="radio"/>	
	j Housing deduction from federal Form 2555 24j	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
	k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) 24k	<input checked="" type="radio"/>		
	z Other adjustments. List type and amount. <input checked="" type="radio"/> _____ 24z	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
25	Total other adjustments. Add line 24a through line 24z 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
26	Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions 26	<input checked="" type="radio"/>	1,053.	<input checked="" type="radio"/>
27	Total. Subtract line 26 from line 10 in columns A, B, and C. See instructions 27	<input checked="" type="radio"/>	22,408.	<input checked="" type="radio"/>
			396.	<input checked="" type="radio"/>

Part II Adjustments to Federal Itemized Deductions

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

	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Medical and Dental Expenses See instructions.			
1 Medical and dental expenses <input checked="" type="radio"/> 1,979 . 1			
2 Enter amount from federal Form 1040 or 1040-SR, line 11 <input checked="" type="radio"/> 22,408 . 2			
3 Multiply line 2 by 7.5% (0.075) <input checked="" type="radio"/> 1,681 . 3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 4	<input checked="" type="radio"/> 298 .		<input checked="" type="radio"/>
Taxes You Paid			
5 a State and local income tax or general sales taxes 5a	<input checked="" type="radio"/> 17 .	<input checked="" type="radio"/> 17 .	
b State and local real estate taxes 5b	<input checked="" type="radio"/>		
c State and local personal property taxes 5c	<input checked="" type="radio"/>		
d Add line 5a through line 5c 5d	<input checked="" type="radio"/> 17 .		
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"/> 17 .	<input checked="" type="radio"/> 17 .	<input checked="" type="radio"/>
6 Other taxes. List type <input checked="" type="radio"/> 6	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
7 Add line 5e and line 6 7	<input checked="" type="radio"/> 17 .	<input checked="" type="radio"/> 17 .	<input checked="" type="radio"/>
Interest You Paid			
8 a Home mortgage interest and points reported to you on federal Form 1098 8a	<input checked="" type="radio"/>		<input checked="" type="radio"/>
b Home mortgage interest not reported to you on federal Form 1098 8b	<input checked="" type="radio"/>		<input checked="" type="radio"/>
c Points not reported to you on federal Form 1098 . 8c	<input checked="" type="radio"/>		<input checked="" type="radio"/>
d Reserved for future use 8d			
e Add line 8a through line 8c 8e	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
9 Investment interest 9	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
10 Add line 8e and line 9 10	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Part II Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule A Form 1040)	B Subtractions See instructions	C Additions See instructions
Gifts to Charity			
11 Gifts by cash or check 11	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
12 Other than by cash or check 12	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
13 Carryover from prior year 13	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
14 Add line 11 through line 13 14	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Casualty and Theft Losses			
15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions 15	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other Itemized Deductions			
16 Other—from list in federal instructions 16	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C 17	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

18 **Total.** Combine line 17 column A less column B plus column C 18 298.

Job Expenses and Certain Miscellaneous Deductions

19 Unreimbursed employee expenses: job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions <input checked="" type="radio"/> 19	_____
20 Tax preparation fees <input checked="" type="radio"/> 20	_____
21 Other expenses: investment, safe deposit box, etc. List type <input checked="" type="radio"/> 21	_____
22 Add line 19 through line 21 <input checked="" type="radio"/> 22	_____
23 Enter amount from federal Form 1040 or 1040-SR, line 11 <input checked="" type="radio"/> 23	_____
24 Multiply line 23 by 2% (0.02). If less than zero, enter 0 <input checked="" type="radio"/> 24	_____
25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0 <input checked="" type="radio"/> 25	_____
26 Total Itemized Deductions. Add line 18 and line 25. <input checked="" type="radio"/> 26	<u>298.</u>
27 Other adjustments. See instructions. Specify. <input checked="" type="radio"/> 27	_____
28 Combine line 26 and line 27 <input checked="" type="radio"/> 28	<u>298.</u>
29 Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?	
Single or married/RDP filing separately	\$237,035
Head of household	\$355,558
Married/RDP filing jointly or qualifying surviving spouse/RDP	\$474,075
No. Transfer the amount on line 28 to line 29.	
Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29 <input checked="" type="radio"/> 29	<u>298.</u>
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. <input checked="" type="radio"/> 30	<u>10,726.</u>

SCHEDULE C (Form 1040)

Profit or Loss From Business

(Sole Proprietorship)

2023

Attachment Sequence No. 09

Department of the Treasury Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.

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

Name of proprietor: EFRAIN COTTO; Social security number (SSN): XXX-XX-XXXX; Principal business or profession: UBER AND LIFT DRIVER; Business address: 500 RANCHEROS DR SPACE 148 San Marcos CA 92069; Accounting method: (1) X Cash; Did you materially participate: X Yes.

Part I Income

Table with 7 rows for income calculation. Line 1: 88,928; Line 2: Returns and allowances; Line 3: 88,928; Line 4: Cost of goods sold; Line 5: 88,928; Line 6: Other income; Line 7: 88,928.

Part II Expenses. Enter expenses for business use of your home only on line 30.

Table with 32 rows for expense calculation. Line 8: Advertising; Line 9: 41,023; Line 10: Commissions and fees; Line 11: Contract labor; Line 12: Depletion; Line 13: Depreciation and section 179; Line 14: Employee benefit programs; Line 15: Insurance; Line 16: Interest; Line 17: 200; Line 18: Office expense; Line 19: Pension and profit-sharing plans; Line 20: Rent or lease; Line 20a: 2,523; Line 21: Repairs and maintenance; Line 22: Supplies; Line 23: Taxes and licenses; Line 24: Travel and meals; Line 24a: Travel; Line 24b: 923; Line 25: Utilities; Line 26: Wages; Line 27a: 31,609; Line 27b: Energy efficient commercial bldgs; Line 28: 76,278; Line 29: 12,650; Line 30: Simplified method filers only; Line 31: 12,650; Line 32: Investment at risk.

SCHEDULE C (Form 1040)

Profit or Loss From Business

(Sole Proprietorship)

2023

Attachment Sequence No. 09

Department of the Treasury Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.

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

Name of proprietor: EFRAIN COTTO; Social security number (SSN): XXX-XX-XXXX; Principal business: DIRECT SALES; Business name: ENGAGE GLOBAL INC; Business address: 500 RANCHEROS DR, San Marcos CA 92069; Accounting method: Cash; Did you materially participate? Yes; If you started or acquired this business during 2023, check here: No; Did you make any payments in 2023 that would require you to file Form(s) 1099? No; If "Yes," did you or will you file required Form(s) 1099? No

Part I Income

Table with 7 rows: 1 Gross receipts or sales (4,200); 2 Returns and allowances; 3 Subtract line 2 from line 1 (4,200); 4 Cost of goods sold; 5 Gross profit (4,200); 6 Other income; 7 Gross income (4,200)

Part II Expenses. Enter expenses for business use of your home only on line 30.

Table with 32 rows: 8 Advertising; 9 Car and truck expenses; 10 Commissions and fees; 11 Contract labor; 12 Depletion; 13 Depreciation and section 179 expense deduction; 14 Employee benefit programs; 15 Insurance; 16 Interest; 17 Legal and professional services; 18 Office expense; 19 Pension and profit-sharing plans; 20 Rent or lease; 21 Repairs and maintenance; 22 Supplies; 23 Taxes and licenses; 24 Travel and meals; 25 Utilities; 26 Wages; 27a Other expenses (1,950); 28 Total expenses before expenses for business use of home (1,950); 29 Tentative profit or loss (2,250); 30 Expenses for business use of your home (Simplified method filers only); 31 Net profit or loss (2,250); 32 Investment at risk (All investment is at risk)

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36	Purchases less cost of items withdrawn for personal use	36
37	Cost of labor. Do not include any amounts paid to yourself	37
38	Materials and supplies	38
39	Other costs	39
40	Add lines 35 through 39	40
41	Inventory at end of year	41
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month/day/year)	01/01/2019
44	Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:	
a	Business	62630
b	Commuting (see instructions)	
c	Other	
45	Was your vehicle available for personal use during off-duty hours?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
47a	Do you have evidence to support your deduction?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Part V Other Expenses. List below business expenses not included on lines 8-26, line 27b, or line 30.

BUSINESS PHONE	654.
SPOTIFY	60.
UBER EXPENSES / FEES	30,697.
MISC	198.
48 Total other expenses. Enter here and on line 27a	48 31,609.

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a [] Cost b [] Lower of cost or market c [] Other (attach explanation)
34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? [] Yes [] No
35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . 35
36 Purchases less cost of items withdrawn for personal use 36
37 Cost of labor. Do not include any amounts paid to yourself 37
38 Materials and supplies 38
39 Other costs 39
40 Add lines 35 through 39 40
41 Inventory at end of year 41
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 42

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year)
44 Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:
a Business b Commuting (see instructions) c Other
45 Was your vehicle available for personal use during off-duty hours? [] Yes [] No
46 Do you (or your spouse) have another vehicle available for personal use? [] Yes [] No
47a Do you have evidence to support your deduction? [] Yes [] No
b If "Yes," is the evidence written? [] Yes [] No

Part V Other Expenses. List below business expenses not included on lines 8-26, line 27b, or line 30.

Table with 2 columns: Expense Description, Amount. Rows include: MONTHLY SUBSCRIPTIONS (1,920), ANNUAL WEBSITE FEE (30), and Total other expenses (1,950).

SCHEDULE E (Form 1040)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

2023

Attachment Sequence No. 13

Department of the Treasury Internal Revenue Service

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

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

Name(s) shown on return

Your social security number

EFFRAIN COTTO and BEATRIZ FLORES

XXX-XX-XXXX

Part I Income or Loss From Rental Real Estate and Royalties

Note: If you are in the business of renting personal property, use Schedule C. See instructions. If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

- A Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions. B If "Yes," did you or will you file required Form(s) 1099?

1a Physical address of each property (street, city, state, ZIP code)

- A AMAZON COM INC Seattle WA 98108- B SALEM MEDIA GROUP INC Camarillo CA 93012- C

Table with columns: 1b Type of Property, 2 Fair Rental Days, Personal Use Days, QJV. Rows A, B, C.

Type of Property:

- 1 Single Family Residence, 2 Multi-Family Residence, 3 Vacation/Short-Term Rental, 4 Commercial, 5 Land, 6 Royalties, 7 Self-Rental, 8 Other (describe)

Main table for income and expenses with columns for Properties A, B, C and rows for Income (3, 4), Expenses (5-20), and Totals (21-26).

2023

Alternative Minimum Tax and Credit Limitations — Residents

P (540)

Attach this schedule to Form 540.

Name(s) as shown on Form 540

Your SSN or ITIN

EFRAIN COTTO AND BEATRIZ FLORES

XXX-XX-XXXX

Part I Alternative Minimum Taxable Income (AMTI) Important: See instructions for information regarding California/federal differences.

Table with 13 main rows and sub-rows (a-l) for adjustments. Includes columns for description, line number, and amount. Total AMTI is 6,500.00.

Part II Alternative Minimum Tax (AMT)

Table for Part II AMT calculation. Includes exemption amount (line 22), tentative minimum tax (line 24), and final alternative minimum tax (line 26) of 113.00.



Part III Credits that Reduce Tax Note: Be sure to attach your credit forms to Form 540.

1	Enter the amount from Form 540, line 35	<input checked="" type="radio"/> 1	00
2	Enter the tentative minimum tax from Side 1, Part II, line 24	<input checked="" type="radio"/> 2	00

	(a) Credit amount	(b) Credit used this year	(c) Tax balance that may be offset by credits	(d) Credit carryover
Section A – Credits that reduce excess tax.				
3	Subtract line 2 from line 1. If zero or less enter -0- and see instructions. This is your excess tax which may be offset by credits		<input checked="" type="radio"/>	
A1 Credits that reduce excess tax and have no carryover provisions.				
4	Code: 162 Prison inmate labor credit (FTB 3507)	<input checked="" type="radio"/>		
5	Code: 232 Child and dependent care expenses credit (FTB 3506)	<input checked="" type="radio"/>		
A2 Credits that reduce excess tax and have carryover provisions. See instructions.				
6	Code: <input checked="" type="radio"/> Credit Name: _____	<input checked="" type="radio"/>		<input checked="" type="radio"/>
7	Code: <input checked="" type="radio"/> Credit Name: _____	<input checked="" type="radio"/>		<input checked="" type="radio"/>
8	Code: <input checked="" type="radio"/> Credit Name: _____	<input checked="" type="radio"/>		<input checked="" type="radio"/>
9	Code: <input checked="" type="radio"/> Credit Name: _____	<input checked="" type="radio"/>		<input checked="" type="radio"/>
10	Code: 188 Credit for prior year alternative minimum tax	<input checked="" type="radio"/>		<input checked="" type="radio"/>
Section B – Credits that may reduce tax below tentative minimum tax.				
11	If Part III, line 3 is zero, enter the amount from line 1. If line 3 is more than zero, enter the total of line 2 and the last entry in column (c)		<input checked="" type="radio"/>	
B1 Credits that reduce net tax and have no carryover provisions.				
12	Code: 170 Credit for joint custody head of household	<input checked="" type="radio"/>		
13	Code: 173 Credit for dependent parent	<input checked="" type="radio"/>		
14	Code: 163 Credit for senior head of household	<input checked="" type="radio"/>		
15	Nonrefundable renter's credit	120 <input checked="" type="radio"/>		
B2 Credits that reduce net tax and have carryover provisions. See instructions.				
16	Code: <input checked="" type="radio"/> Credit Name: _____	<input checked="" type="radio"/>		<input checked="" type="radio"/>
17	Code: <input checked="" type="radio"/> Credit Name: _____	<input checked="" type="radio"/>		<input checked="" type="radio"/>
18	Code: <input checked="" type="radio"/> Credit Name: _____	<input checked="" type="radio"/>		<input checked="" type="radio"/>
19	Code: <input checked="" type="radio"/> Credit Name: _____	<input checked="" type="radio"/>		<input checked="" type="radio"/>
B3 Other state tax credit.				
20	Code: 187 Other state tax credit	<input checked="" type="radio"/>		
B4 Pass-through entity elective tax credit. See instructions.				
21	Code: 242 Pass-through entity elective tax credit	<input checked="" type="radio"/>		<input checked="" type="radio"/>
Section C – Credits that may reduce alternative minimum tax.				
22	Enter your alternative minimum tax from Side 1, Part II, line 26		<input checked="" type="radio"/>	
23	Code: 180 Solar energy credit carryover from Section B2, column (d)	<input checked="" type="radio"/>		<input checked="" type="radio"/>
24	Code: 181 Commercial solar energy credit carryover from Section B2, column (d)	<input checked="" type="radio"/>		<input checked="" type="radio"/>
25	Adjusted AMT. Enter the balance from line 24, column (c) here and on Form 540, line 61		<input checked="" type="radio"/>	



CA Nonrefundable Renter's Credit Qualification Record 2023

Name: EFRAIN COTTO and BEATRIZ FLORES

SSN: XXX-XX-XXXX

Keep this for your records. Do not mail to the Franchise Tax Board.

	YES	NO
1 Were you a resident of California for at least 6 full months in 2023?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2 Is your California adjusted gross income \$41,641 or less if single or married/RDP filing separate or \$83,282 if married/RDP filing jointly, head of household or qualifying widow(er)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3 Did you pay rent, for at least half of 2023 on property in California, including a mobile home that you owned on rented land, which was your principal residence?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4 Can you be claimed as a dependent by a parent, foster parent, legal guardian, or any other person in 2023?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5 For more than half the year in 2023, did you live in the home of the person who can claim you as a dependent?	<input type="checkbox"/>	<input type="checkbox"/>
6 Was the property you rented exempt from property tax in 2023?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7 Did you claim the homeowner's property tax exemption anytime during 2023?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 Were you single in 2023?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9 Did your spouse/RDP claim the homeowner's property tax exemption anytime during 2023?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10 Did you and your spouse/RDP maintain separate residences for the entire year in 2023?	<input type="checkbox"/>	<input type="checkbox"/>

If a nonresident return is being filed, check here if one spouse/RDP is nonresident military and the other spouse/RDP is a legal resident Part-year residents - enter the number of full months you were a resident of California _____

11 If married filing separately, both spouses/RDPs lived in the same property, and both qualify for the credit, one spouse/RDP may take the full amount, or each spouse/RDP may claim half of the amount (\$60, prorated by residence). Check here if you want the full credit to go to this spouse/RDP 120.

12 Enter the street address(es) below for the residence(s) you rented in California during 2023 which qualified you for this credit.

Street address	City, state, and ZIP code	Dates rented in 2023	
		From	To
a 500 RANCHEROS DR SPC 148	SAN MARCOS CA 92069	01/01/2023	12/31/2023
b			

Enter the name, address and telephone number of your landlord(s) or the person(s) to whom you paid rent for the residence(s) listed above.

Name	Street address	City, state, ZIP code	Telephone
a CARL MACHALKIEWICZ	500 RANCHEROS DR	SAN MARCOS CA 9206	760-533-5568
b			