<b>104</b>	0	Department of the Treasury—Internal Revenue U.S. Individual Income		eturn	2023	OMBN	lo. 1545-0074	4 IRS U	Jse Only-	—Do not wri	te or staple	in this s	pace.
For the year Jar	n. 1−D€	ec. 31, 2023, or other tax year beginning		,	2023, endin	g	, 20	:	See se	parate in	struction	s.	
Your first name	and m	iddle initial	Last name					•	Your so	cial secur	rity numb	er	
EFRAIN			COTTO						XXX-	-xx-xx	XX		
lf joint return, sp	oouse's	s first name and middle initial	Last name					:	Spouse	Spouse's social security number			
BEATRIZ			FLORES	3					XXX-	-xx-xx	XX		
Home address	(numb	er and street). If you have a P.O. box, see	instructions	3.			Apt.	no. I	Preside	ntial Elect	tion Cam	baign	
500 RANC	HER	OS DR SPACE 148								ere if you,			
City, town, or po	st offic	e. If you have a foreign address, also con	nplete space	es below.	State		ZIP code			f filing join this fund. (			
San Marc	os				CA		92069-		•	w will not	•	a	
Foreign country	name		Foreig	n province/state/co	ounty		Foreign post	al code	our tax	or refund.			
											You		Spouse
Filing Statu	s	Single				He	ad of househo	old (HOH)					
-	-			<b>`</b>									
Check only one box.		X Married filing jointly (even if only c	one nad inco	me)									
		Married filing separately (MFS)				Qu	alifying surviv	ing spouse	e (QSS)				
		If you checked the MFS box, enter the	name of yo	ur spouse. If you c	hecked the	HOH or QS	SS box, enter	the child's	name if	the qualify	/ing perso	n is	
		a child but not your dependent:											
Digital	1	At any time during 2023, did you: (a) r	eceive (as	a reward, award	, or payme	nt for prop	perty or serv	ices); or (	b) sell,				
Assets	e	exchange, or otherwise dispose of a c	ligital asse	t (or a financial in	iterest in a	digital ass	et)? (See in	structions	5.)	•	Yes	Х	No
Standard	5	Someone can claim: You as a	depender	t Your	spouse as	a depend	dent						
Deduction	Γ	Spouse itemizes on a separate re	eturn or vo	u were a dual-st	atus alien								
	-												
Age/Blindnes		You: X Were born before January	2, 1959	Are blind	Spor	use:	Was born b	pefore Jai	nuary 2	2, 1959		ls t	olind
Dependents(see instructions):(2) Social security(3) Relationship(4) Check the box if qualifies for (see instructions):											ctions):		
If more	_	(1) First name Last name		numbe	r	to	o you	Ch	ild tax c	redit	Credit for	other de	pendents
than four													
dependents,	_												
see instruction	ns –											一一	
and check	п —												
		<b>T</b>											
Income	1a									1a			7,553
Attach Form(s) W-2 here. Also		1, 0, 1							• • •	1b			
attach Forms	с									<u>1c</u>			
W-2G and	d	., .								1d			
1099-R if tax was withheld.	e	•							· · ·	<u>1e</u>			
	f	Employer-provided adoption benefits f								1f			
If you did not	g L								• • •	1g			
get a Form W-2, see	h i	Other earned income (see instructions Nontaxable combat pay election (see i	,						• •	<u>1h</u>			
instructions.			nsiluciions)				· <u> </u>			1z			7,553
Attach Sch. B	<u>z</u> 2a	Tax-exempt interest	2a		<b>b</b> Tax		••••••••••••••••••••••••••••••••••••••			2b	L		,200
if required.	2a 3a	Qualified dividends	3a		-		ends						
L	4a	IRA distributions	4a				Int			4b			
Standard	-74 5a	Pensions and annuities	5a				int			-15 5b			
Deduction for—	6a	Social security benefits	6a	21,559			int			6b			396
Single or     Morriad filing	c	If you elect to use the lump-sum election			-4								
Married filing separately,					-					7			
\$13,850 Married filing	7 8	Capital gain or (loss). Attach Schedule Additional income from Schedule 1, lin		•						8		1	5,512
jointly or Qualifying	9									<u> </u>			3,461
surviving spouse, \$27,700	9 10		7, and 8. This is your <b>total income</b>							9 10			1,053
Head of	11		edule 1, line 26							11			2,408
household, \$20,800	12									12			9,200
<ul> <li>If you checked</li> </ul>	13		or itemized deductions (from Schedule A)         ome deduction from Form 8995 or Form 8995-A							12		2	0,200
any box under Standard	14	Add lines 12 and 13								14	<u> </u>	2	9,200
Deduction, see instructions.	14	Subtract line 14 from line 11. If zero or								14	<u> </u>	2	0,200
L				• • • • • • • • • • • • • • • • • • •				• • •	•••	.5			U

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

Form 1040 (2023)	)	EFRAIN COTTO & BEA	ATRIZ FLOR	ES				XXX-XX-	-xxx	X Page <b>2</b>		
Tax and	16	Tax (see instructions). Check if any fro	om Form(s):	<b>1</b> 8814	<b>2</b> 4972	3			16			
Credits	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 dep	pendents from Sch	nedule 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-employme	ent tax, from Sche	dule 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:										
	а	Form(s) W-2				<b>25</b> a						
	b	Form(s) 1099				25b						
	с	Other forms (see instructions)				<b>25c</b>						
1	d	Add lines 25a through 25c						· · ·	25d			
If you have a	26	2023 estimated tax payments and ar	nount applied from	n 2022 return				L	26			
qualifying child, attach Sch. EIC.	27	Earned income credit (EIC)				27		137				
	28	Additional child tax credit from Schee	dule 8812			28						
	29	American opportunity credit from For	m 8863, line 8 .			29						
	30	Reserved for future use				30						
	31	Amount from Schedule 3, line 15				31				1.0.7		
	32	Add lines 27, 28, 29, and 31. These a	re your total other	payments and re	fundable cred	its		· · · -  -	32	137		
	33	Add lines 25d, 26, and 32. These are							33	137		
Refund	34	If line 33 is more than line 24, subtract						᠃ᡤ┓╞	34			
Direct deposit?	35a	Amount of line 34 you want refunded	to you. If Form 88	88 is attached, che					35a			
See instructions.	b	Routing number			<b>с</b> Туре	: Checking		Savings				
	d	Account number										
Amount	36	Amount of line 34 you want applied to				36		-				
You Owe	37	Subtract line 33 from line 24. This is the For details on how to pay, go to www.	-						37	3,199		
Tou Owe	38	Estimated tax penalty (see instructio				1 1		141	31	5,199		
Third Party		Do you want to allow another person to						111				
Designee							Ves Cor	nplete below.	ľ	No		
Deelghee		)esignee's		Pho				sonal identific	_			
		ame NILDA RUIZ		no.		65-7000		ber (PIN)		130		
Sign	ι	nder penalties of perjury, I declare that I have	e examined this return	n and accompanying	schedules and s	tatements, and to the be	est of my k	nowledge and				
Here		elief, they are true, correct, and complete. De										
TICIC	Y	our signature		Date	Your occu	pation	li F	f the IRS sent y PIN, enter it	ou an Ide	entity Protection		
Joint return?					DRIVER	R, CUSTOMER						
See instructions. Keep a copy for	S	pouse's signature. If a joint return, <b>both</b>	must sign.	Date	Spouse's of	occupation			ou an Id	entity Protection		
your records.					PRODUC	CTION		PIN, enter it ere (see inst.)				
	F	Phone no. 760-708-1564	·	Email address								
Paid	F	reparer's name	Preparer's sign	ature		Date	PTIN		Che	eck if:		
	N	IILDA RUIZ	NILDA RU	JIZ		04/14/2024	P00	184286	]	Self-employed		
Preparer	F									903-265-7000		
Use Only		irm's address 1800 TEAGUE	DR Sherm	an TX 750	90			Firm's EIN	XX	-XXXXXXX		

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

Form 1040 (2023)

#### SCHEDULE C (Form 1040)

### **Profit or Loss From Business**

(Sole Proprietorship)

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

20 3 Attachment

OMB No. 1545-0074

Department of the Treasury	Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships
Internal Revenue Service	Go to www.irs.gov/ScheduleC for instructions and the
Name of proprietor	

	Revenue Service		Go to	www.irs	s.gov/So	cheduleC f	or inst	ructio	ns and the lat	est info	matio	n.		Sequenc	e No. <b>09</b>
Name	of proprietor										Social	security	number		
EFRA	IN COTTO										XXX	-XX-X	XXXX		
Α	Principal business or pr	rofession,	includ	ing prod	luct or se	ervice (see	instruct	tions)			B Ent	er code	from inst	ructions	
UBER	AND LIFT DRIV	ER												4	85300
С	Business name. If no se	eparate b	usines	s name,	leave bl	ank.					D Emp	oloyer ID	number	(EIN)(se	e instr.)
E	Business address (inclu	uding suit	e or ro	om no.)	5	00 RANC	HERO	S DR	SPACE 14	18					
	City, town or post office	e, state, a	nd ZIP	code	Sa	an Marc	os C	A 92	069-						
F	Accounting method:	(1)	X Ca	ash	(2)	Accrual		(3)	Other (speci	fy)			<u></u>		<u></u>
G	Did you "materially partic	ipate" in th	ne opera	ation of tl	his busin	ess during 2	023? If	"No," se	e instructions f	or limit or	losses		. X	Yes	No
н	If you started or acquire	ed this bu	siness	during 2	2023, ch	eck here .								]	
I I	Did you make any payr													Yes	X No
J	If "Yes," did you or will					-								Yes	No
Par		,			,								L	1	
1	Gross receipts or sales	See inst	ruction	s for line	e 1 and (	check the b	ox if thi	s incor	ne was reporte	ed to you					
•	on Form W-2 and the "S								•	-	$\square$	1			88,928
2	Returns and allowance											2			
3	Subtract line 2 from line											3			88,928
4	Cost of goods sold (from											4			
5	Gross profit. Subtract	line 4 from	m line :	3								5			88,928
6	Other income, including	g federal a	and sta	te gasol	line or fu	el tax credi	t or refu	und (se	e instructions)			6			
7	Gross income. Add lin											7			88,928
Par	Expenses. E	inter exp	pense	es for b	usines	s use of y	our h	ome <b>c</b>	only on line	30.					
8	Advertising		8				18		expense (see ii		,	18			
9	Car and truck expenses	•				41 000	19		on and profit-s			19			
	instructions)	1	9			41,023	20		or lease (see in		-				0 500
10	Commissions and fees		10				a		es, machinery, and			20a			2,523
11	Contract labor (see instruction	· ·	11				b		business prop	•		20b			
12 13	Depletion		12				21		rs and mainter			21			
15	expense deduction (not	15					22		ies (not includ		-	22			
	included in Part III) (see		13				23 24		and licenses and meals:		•••	23			
14	instructions) . Employee benefit progr	ſ	13				24 a					24a			
14	(other than on line 19).		14				b		tible meals (see			24b			923
15	Insurance (other than her		15				25		S			25			
16	Interest (see instruction						26		(less employment			26			
а	Mortgage (paid to bank	s, etc.)	16a				27a	-	expenses (fro			27a			31,609
b	Other		16b					Energ	y efficient com	mercial	bldgs				
17	Legal and professional servi		17			200			ction (attach Fo		5).	27b			
28	Total expenses before	e expense	s for b	usiness	use of h	ome. Add li	nes 8 t	hrough	27b			28			76,278
29	Tentative profit or (loss)	,										29			12,650
30	Expenses for business				•	these expe	enses e	lsewhe	ere. Attach For	m 8829					
	unless using the simplif							h							
	Simplified method file and (b) the part of your	•			•	oolage of (	a) your	nome.	. Use the	Simplifi	he				
	Method Worksheet in th					unt to enter	on line	30		•		30			
31	Net profit or (loss). Su			•				• •		•					
	<ul> <li>If a profit, enter on bo</li> </ul>					e 3, and or	Sche	dule S	E, line 2. (If yo	bu	)				
	checked the box on line			•							}	31			12,650
	• If a loss, you must ge										J				
32	If you have a loss, chec	ck the box	that d	escribes	s your in	vestment in	this ac	tivity. S	See instruction	s.	١	_	_		
	• If you checked 32a, e					•					l	32a	All inve	estment is	s at risk.
	SE, line 2. (If you chec	ked the b	ox on l	ine 1, se	ee the lin	e 31 instru	ctions.)	Estate	s and trust s, e	enter on	[	32b Some investment is			
	F <b>orm 1041, line 3.</b> If you checked 32b, you <b>must</b> attach <b>Form 6198</b> , Your loss may be limited.								J	-	not a				

#### SCHEDULE C (Form 1040)

Department of the Treasury

### **Profit or Loss From Business**

(Sole Proprietorship)

OMB No. 1545-0074

21

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.

Attachment Sequence No 09

Interna	I Revenue Service		Go to	www.irs.gov/ScheduleC for	<sup>,</sup> inst	ructions and the latest infor	rmatio	າ.	5	Sequenc	e No. <b>09</b>	
	YRAIN COTTO XXX							cial security number (SSN) XX – XX – XXXX Enter code from instructions				
<b>A</b> DIRE	Principal business or p CT SALES	profession,	includ	ing product or service (see ins	struct	ions)	B Ente	er code fr	om instr		54390	
С	Business name. If no	separate b	usines	s name, leave blank.			D Emp	loyer ID r	umber (	EIN)(se	e instr.)	
ENGA	GE GLOBAL INC											
Е	Business address (inc	•										
	City, town or post offic											
F	Accounting method:		X Ca	. ,		··· — ·· ·· ·						
G	Did you "materially parti	icipate" in th	e oper	ation of this business during 202	3? If '	"No," see instructions for limit or	losses		Х	Yes	No	
н	If you started or acqui	red this bus	siness	during 2023, check here						ļ		
I	Did you make any pay	ments in 2	023 th	at would require you to file Fo	rm(s)	) 1099? See instructions				Yes	X No	
J	If "Yes," did you or wil	l you file re	quired	Form(s) 1099?						Yes	No	
Par	t I Income											
1	Gross receipts or sale	s. See inst	ructior	is for line 1 and check the box	if thi	s income was reported to you						
		-		yee" box on that form was che				1			4,200	
2								2			4 000	
3								3			4,200	
4								4			4,200	
5	•			3				5 6			4,200	
6 7		-		te gasoline or fuel tax credit o				7			4,200	
Part	Fxpenses	Enter exc	<u>ense</u>	s for business use of you	ur ha	ome <b>only</b> on line 30		1			17200	
8	Advertising		8		18	Office expense (see instruction	s).	18				
9	Car and truck expense		•		19	Pension and profit-sharing p	<i>'</i>	19				
	instructions)		9		20	Rent or lease (see instruction		-				
10	Commissions and fee	s	10		а	Vehicles, machinery, and equipme	nt.	20a				
11	Contract labor (see instruct	tions)	11		b	Other business property .		20b				
12	Depletion		12		21	Repairs and maintenance .		21				
13	Depreciation and section expense deduction (not	179			22	Supplies (not included in Par	rt III)	22				
	included in Part III) (see				23	Taxes and licenses		23				
	instructions)		13		24	Travel and meals:						
14	Employee benefit prog	-			а			24a				
45	(other than on line 19)		14		b	Deductible meals (see instructi	r	24b				
15 16	Insurance (other than he Interest (see instruction		15		25 26	Utilities		25 26				
_	Mortgage (paid to ban	· ·	16a			Other expenses (from line 48		20 27a			1,950	
a b	Other		16b			Energy efficient commercial	· ·	210			17750	
17	Legal and professional ser		17			deduction (attach Form 7205	-	27b				
28			s for b	usiness use of home. Add line	es 8 tl	•	<i>,</i>	28			1,950	
29	Tentative profit or (los	s). Subtrac	t line 2	28 from line 7				29			2,250	
30	Expenses for busines	s use of yo	ur hon	ne. Do not report these expense	ses e	Isewhere. Attach Form 8829						
	unless using the simp											
				he total square footage of (a)	your		1					
	and (b) the part of you Method Worksheet in			ousiness: o figure the amount to enter or	n lina	. Use the Simplifie		30				
31	Net profit or (loss).			•	1 III IC	50	•	30				
	• • •			(Form 1040), line 3, and on S	Sche	dule SE, line 2. (If you	1					
				ons). Estates and trusts, enter			}	31			2,250	
	• If a loss, you <b>must</b>			, , , , , , , , , , , , , , , , , , , ,			J	1				
32		0		escribes your investment in th	nis ac	tivity. See instructions.	١		_			
	• If you checked 32a,	enter the lo	oss on	both Schedule 1 (Form 104	0), lir	ne 3, and on Schedule	l	32a	All inve	stment is	at risk.	
		cked the b	ox on	ine 1, see the line 31 instruction	ons.)	Estates and trust s, enter on	ſ	32b Some investment is			nent is	
								_	not at risk.			

For Paperwork Reduction Act Notice, see the separate instructions. BCA

Sched	lule C (Form 1040) 2023 EFRAIN COTTO		XXX-XX-XXXX	Page <b>2</b>
Part	t III Cost of Goods Sold (see instructions)			
33	Method(s) used to			
	value closing inventory: a Cost b		Other (attach exp	lanation)
34	Was there any change in determining quantities, costs, or v If "Yes," attach explanation			No
35	Inventory at beginning of year. If different from last year's cl	osing 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 th		42	
Part	line 9 and are not required to file Form 450		•	
	out if you must file Form 4562.			
43	When did you place your vehicle in service for business pur	poses? (month/day/year) 01/01/	/2019	
44	Of the total number of miles you drove your vehicle during 2	2023, enter the number of miles you used yo	ur vehicle for:	
а	Business 62630 b Commuting (see ins	tructions) 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
Par	t V Other Expenses. List below business expe	enses not included on lines 8–26, line	e 27b, or line 30.	
BUSI	INESS PHONE			654
SPOT	TIFY			60
UBEF	R EXPENSES / FEES			30,697
MISC	C			198
48	Total other expenses. Enter here and on line 27a		48	31,609

Sched	ule C (Form 1040) 2023 EFRAIN COTTO	XXX	X-XX-XXXX	Page <b>2</b>
Part	Cost of Goods Sold (see instructions)			
33	Method(s) used to			
	value closing inventory: <b>a</b> Cost <b>b</b> Lower of cost or market <b>c</b>	Ot	her (attach explai	nation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inv 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	Information on Your Vehicle. Complete this part only if you are claiming calline 9 and are not required to file Form 4562 for this business. See the instruout if you must file Form 4562.			
43	When did you place your yobials in convice for business purposes? (menth/dov/veor)			
44	Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used y			
а	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
Par	t V Other Expenses. List below business expenses not included on lines 8–26, li	ne 27b,	or line 30.	
MONT	THLY SUBSCRIPTIONS	-		1,920
ANNU	JAL WEBSITE FEE			30
		-		
		-		
		-		
48	Total other expenses. Enter here and on line 27a	48		1,950

SCH	EDULE E	Suppleme	ntal	Income	and	100	c	ļ	OMB	No. 154	5-0074
(Forn	n <b>1040)</b>	(From rental real estate, royalties, pa						Cs, etc.)	2	202	<b>२</b>
Depart	ment of the Treasury	Attach to Form		• • •		-		,,		achment	J
	Revenue Service	Go to www.irs.gov/Schedule				•		on.		quence N	No. <b>13</b>
Name(	s) shown on return							Your social	security	number	
EFRA	IN COTTO & BE	ATRIZ FLORES						XXX-XX-	XXXX		
Par	t Income or	Loss From Rental Real Estate	and	Royalties	5						
		re in the business of renting personal p		ty, use <b>Sche</b>	dule C	. See i	nstructions. If	you are an ir	ndividual	, report	farm
		or loss from Form 4835 on page 2, line									
	• • • •	yments in 2023 that would require y			,				Yes	Х	No
<b>B</b> If	"Yes," did you or wi	Il you file required Form(s) 1099? .							Yes		No
1a	Physical address c	f each property (street, city, state, Z	IP co	de)							
Α	AMAZON COM	INC Seattle WA 98108-		-							
В	SALEM MEDIA	GROUP INC Camarillo CA	9301	L2-							
С											
1b	Type of Property	2 For each rental real estate pr				Fa	ir Rental	Persona	l Use		
	(from list below)	above, report the number of f					Days	Day		C	JN
Α	6	personal use days. Check the only if you meet the requirem			Α			-		Г	<b>-</b>
		a qualified joint venture. See								╞	╡───
В	6				В					╞──╞	╡───
<u>_c</u>					С						
	of Property:					_					
	ngle Family Residence			5 Land			Self-Rental				
2 111	Ilti-Family Residence	4 Commercial		6 Royalties		8	Other (describ			<u></u>	<u></u>
							Proper				
Inco					A		B	8		С	
3			3								
4		<u></u>	4			577		35			
	nses:		5								
5 6	•	instructions)	5 6								
7		nance	7								
8	-		8								
9	Insurance		9								
10		essional fees	10								
11	Management fees .		11								
12		d to banks, etc. (see instructions)	12								
13			13								
14	•		14								
15 16			15 16								
17			17								
18		e or depletion	18								
19			19								
20		lines 5 through 19	20								
21	Subtract line 20 from	line 3 (rents) and/or 4 (royalties). If									
		instructions to find out if you must									
~~			21			577		35			
22		l estate loss after limitation, if any,	20	(		,	(	`	,		、
220		nstructions)	22	(		)	(	)	(		)
23a b		eported on line 3 for all rental properties eported on line 4 for all royalty propertie				23a 23b		612			
C D		eported on line 12 for all properties				230 23c		012			
d		eported on line 18 for all properties				23d					
e		eported on line 20 for all properties				23e					
24		e amounts shown on line 21. <b>Do not</b> in						24			612
25	Losses. Add royalty	losses from line 21 and rental real esta	ate los	ses from line	e 22. E	nter tot	al losses here	<b>25</b>	(		)

2	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

# US Schedule EIC

# Earned Income Credit Worksheet

2023

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 lir					
	in earned income. Do you elect to include these payments in	earned income	?		Yes No	
3	7,553					
4	If you were self-employed or reported income and expenses of	on Schedules C	as a statutory e	mployee,	_	
	see instructions. If a member of the clergy, check					13,847
			Nontaxable com	bat 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?				х	

Form 4562

BCA

# **Depreciation and Amortization**

OMB No. 1545-0172

### (Including Information on Listed Property)

Department of the Treasury Internal Revenue Service		to www.irs.o		tach to your tax 562 for instructi		test informatio	n		hment ence No. <b>179</b>
Name(s) shown on return				ty to which this for			Identifying num		
EFRAIN COTTO & BE	ATRIZ FLORE		AGE GLO	•			XXX-XX-XX		
Part I Election T	o Expense Ce	ertain Prop	erty Und	ler Section 1	79				
	ave any listed pro	-	-						
1 Maximum amount (se								1	
2 Total cost of section 1	79 property place	ced in servic	e (see ins	tructions)				2	
3 Threshold cost of sec								3	
4 Reduction in limitation								4	
5 Dollar limitation for tax	k year. Subtract	line 4 from li	ne 1. If ze	ro or less, ente	er -0 If marrie	d filing			
separately, see instru	ctions						<u></u>	5	
6 (a)	Description of prop	erty		<b>(b)</b> Co	ost (business use	only)	(c) Elected co	st	
7 Listed property. Enter									
8 Total elected cost of s								8	
9 Tentative deduction. E								9	
10 Carryover of disallowe								10	
11 Business income limit								11	
12 Section 179 expense								12	
13 Carryover of disallowe						13			
Note: Don't use Part II or						La l'ata di muan			- )
	preciation All						erty. See Instru	ICTION	s.)
14 Special depreciation a									
during the tax year. So								14	
<b>15</b> Property subject to se								15	
16 Other depreciation (in Part III MACRS De	epreciation (De	<u></u>	 liotod pre	<u></u>	<u></u>		<u></u>	16	
	epreciation (De		listed pro	Section A	structions.)				
17 MACRS deductions for	r accete placed	in convico in	tax voare		aro 2022			17	
<b>18</b> If you are electing to g								17	
asset accounts, check									
Section	B - Assets Pla				ar Using the	General Depi	eciation Syste	<u>m</u>	
(a) Classification of pr		b) Month and	.,	s for depreciation	(d) Recovery	(a) Convention	(f) Mathad	(m) D	opposition doduction
(a) Classification of pr	openy	year placed in service		s/investment use see instructions)	period	(e) Convention	(f) Method	(g) De	epreciation deduction
<b>19 a</b> 3-year property			0						
<b>b</b> 5-year property								+	
c 7-year property									
d 10-year property								+	
e 15-year property								+	
f 20-year property								1	
g 25-year property					25 yrs.		S/L		
h Residential rental					27.5 yrs.	MM	S/L	1	
property					27.5 yrs.	MM	S/L	1	
i Nonresidential real					39 yrs.	MM	S/L	1	
property						MM	S/L		
	C - Assets Plac	ed in Servic	e During	2023 Tax Yea	r Using the A	Iternative De		em	
20 a Class life							S/L		
b 12-year					12 yrs.		S/L	1	
<b>c</b> 30-year					30 yrs.	MM	S/L	1	
d 40-year					40 yrs.	MM	S/L	1	
	(See instructio	ns.)			Ŧ				
21 Listed property. Enter								21	
22 Total. Add amounts fr	rom line 12, line	s 14 through	17, lines	19 and 20 in co	olumn (g), and	line 21. Enter			
here and on the appro								22	
23 For assets shown abo				-					
portion of the basis at	tributable to sec	tion 263A co	sts <u>.</u>	<u></u>	<u></u> .	23	<u> </u>		
For Paperwork Reduction	Act Notice, see s	eparate instru	uctions.					Fc	orm 4562 (2023)

Form	8	8	6	7

(Rev. November 2023)
Department of the Treasury

# 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. OMB No. 1545-0074

For tax year 20

Attachment	
Sequence No.	70

nternal Revenue Service Go to www.irs.gov/Form8867 for instructions and the latest information.		Sequence No. 70	
Taxpayer name(s) shown on return Taxpayer identification		Taxpayer identificatio	n number
EFRAIN COTTO &	BEATRIZ FLORES	XXX-XX-XXXX	
Preparer's name		Preparer tax identifica	ation number
NILDA RUIZ		P00184286	

#### Part I Due Diligence Requirements

1       Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you?       Yes       No       N/A         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-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?       Image: Complete 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.       Image: Complete 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.).         3       Did you satisfy the record retention requirement? To meet the correct, complete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.).       Image: Complete the record retention requirement, you must be bould include the questions you asked, whom you asked, the information that was provided by the taxpayer of 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), ar corr of thew, when, and from whom the information used to prever Form 8867 and any applicable worksheet(s) and/or HOH filing Status.       Image: Complete taxpayer and the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s) and/or HOH filing status or to figure the amount(s) or the credit(s) and/or HOH filin		se check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the			
or reasonably obtained by you?       I         If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/OC worksheets found in the Form 4040, 1040-SR, 1040-PR, 1040	for th	e benefit(s) claimed (check all that apply).			HOH
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-SR, 1040-SR, 1040-SR, or Schedule 8812 (Form 1040) instructions, and/or the ACTC 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?         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 or a third party for use in preparing the return, or information provided by the taxpayer or a third party for use in preparing the return, or information reasonable inquiries to determine the correct, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.).         a       Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, when you asked, the information had on your preparation of the return.).       Image: Claimed?         5       Did you satisty 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), arecord of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s), arecord of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s), arecord of Horeturn.).       Ima	1	Did you complete the return based on information for the applicable tax year provided by the taxpayer	Yes	No	N/A
<ul> <li>worksheets found in the Form 1040, 1040-SR, 1040-NR, 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?</li> <li>Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.</li> <li>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.</li> <li>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).</li> <li>Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonable inquiries to determine the correct, incomplete, or inconsistent information?</li> <li>Did you make reasonable inquiries to determine the correct, complete, and consistent information?</li> <li>Did you contemporaneously document you must do budd include the questions you asked, when you asked, the information that was provided, and the impact the information 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) and correct stratementres</li> <li>TaxPAYER LIST OF INCOME AND EXPENSES</li> <li>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?</li> <li>TaxPAYER LIST OF INCOME AND EXPENSES</li> <li>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</li></ul>		or reasonably obtained by you?	Х		
<ul> <li>worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?.</li> <li>Claimed?.</li> <li>Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.</li> <li>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.</li> <li>Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.</li> <li>Review 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.).</li> <li>Did you contemporaneously document the record retention requirement, you must keep a copy of your documentation referenced in question should include the questions you asked, when you asked, the information had on your preparation of the return.).</li> <li>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) an acobian day acopy 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) 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?.</li> <li>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?.</li> <li>Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing statu</li></ul>	2				
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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).       • Did any information provided by the taxpayer or a third party for use in preparing the return, or information provided by the taxpayer or a third party for use in preparing the return, or information reasonable inquiries to determine the correct, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.).       □	3	of the following.			
<ul> <li>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)</li></ul>					
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<ul> <li>answer questions 4a and 4b. If "No," go to question 5.)</li></ul>	-				
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<ul> <li>b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.).</li> <li>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).</li> <li>List those documents provided by the taxpayer, if any, that you relied on: TAXPAYER AND SPOUSE SOC SEC STATEMENTS TAXPAYER 1099 NEC AND 1099 MISC SPOUSE W2 FORM TAXPAYER LIST OF INCOME AND EXPENSES</li> <li>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?.</li> <li>7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?.</li> </ul>	а		X		
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<ul> <li>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).</li> <li>List those documents provided by the taxpayer, if any, that you relied on: TAXPAYER AND SPOUSE SOC SEC STATEMENTS</li> <li>TAXPAYER 1099 NEC AND 1099 MISC</li> <li>SPOUSE W2 FORM</li> <li>TAXPAYER LIST OF INCOME AND EXPENSES</li> <li>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?</li> <li>7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?</li> </ul>					
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).       Image: Compare Form Image: Compare 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).         List those documents provided by the taxpayer, if any, that you relied on:       Image: Compare Form Image: Compare Form Form Form Form Form Form Form Form		information had on your preparation of the return.)	Х		
<ul> <li>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).</li> <li>List those documents provided by the taxpayer, if any, that you relied on:</li> <li><u>TAXPAYER AND SPOUSE SOC SEC STATEMENTS</u></li> <li><u>TAXPAYER 1099 NEC AND 1099 MISC</u></li> <li><u>SPOUSE W2 FORM</u></li> <li><u>TAXPAYER LIST OF INCOME AND EXPENSES</u></li> <li><b>6</b> 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?</li> <li><b>7</b> Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?</li> </ul>	5				
<ul> <li>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).</li> <li>List those documents provided by the taxpayer, if any, that you relied on:</li> <li><u>TAXPAYER AND SPOUSE SOC SEC STATEMENTS</u></li> <li><u>TAXPAYER 1099 NEC AND 1099 MISC</u></li> <li><u>SPOUSE W2 FORM</u></li> <li><u>TAXPAYER LIST OF INCOME AND EXPENSES</u></li> <li><b>6</b> 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?</li> <li><b>7</b> Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?</li> </ul>					
taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure       Image: Constraint of the credit(s)         List those documents provided by the taxpayer, if any, that you relied on:       Image: Constraint of the credit(s)         TAXPAYER AND SPOUSE SOC SEC STATEMENTS       Image: Constraint of the credit(s)         TAXPAYER 1099 NEC AND 1099 MISC       Image: Constraint of the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her         To Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?       Image: Constraint of the credit status and the amount(s) of any credit status on the return if his/her					
the amount(s) of the credit(s).       Image: Constraint of the credit is and the amount is selected for audit?         the amount(s) of the credit is any of these credits were disallowed or reduced in a previous year?       Image: Constraint of the credit is any of the					
List those documents provided by the taxpayer, if any, that you relied on: TAXPAYER AND SPOUSE SOC SEC STATEMENTS TAXPAYER 1099 NEC AND 1099 MISC SPOUSE W2 FORM TAXPAYER LIST OF INCOME AND EXPENSES 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?			X		
TAXPAYER AND SPOUSE SOC SEC STATEMENTS         TAXPAYER 1099 NEC AND 1099 MISC         SPOUSE W2 FORM         TAXPAYER LIST OF INCOME AND EXPENSES         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?         7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?				]	
SPOUSE W2 FORM         TAXPAYER LIST OF INCOME AND EXPENSES         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?         7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?					
<ul> <li>TAXPAYER LIST OF INCOME AND EXPENSES</li> <li>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?</li></ul>		TAXPAYER 1099 NEC AND 1099 MISC			
<ul> <li>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?</li></ul>		SPOUSE W2 FORM			
<ul> <li>credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her</li> <li>return is selected for audit?</li> <li>7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?</li> <li>X</li> </ul>					
return is selected for audit?       Image: Comparison of the second	6				
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?			V		
	_				
	7		X		
(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	-				
a Did you complete the required recertification Form 8862?					
8       If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?       Image: Correct Schedule C (Form 1040)?	8		X		

For Paperwork Reduction Act Notice, see separate instructions. BCA

Form	8867	(Rev.	11-2023)
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Form 8	867 (Rev. 11-2023) EFRAIN COTTO & BEATRIZ FLORES	xxx-xx-xxx	ζ	Page <b>2</b>
Part	I Due Diligence Questions for Returns Claiming EIC (If the return does not claim E	IC, go to Part	III.)	
9a	Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying child claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the I		No	N/A
	and does not have a qualifying child, go to question 10.)			
b	Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxp	· · · · · · · · · · · · · · · · · · ·		
	has supported the child the entire year?			
С	Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child			
	more than one person (tiebreaker rules)?			
Part	or ODC, go to Part IV.)		, ACTC,	
10	Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's depend		No	N/A
	who is a citizen, national, or resident of the United States?			
11	Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived we 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?			
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 attachment to the return?			
Part	similar statement to the return?			
Pan 13	<b>Due Diligence Questions for Returns Claiming AOTC</b> (If the return does not claim Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the		Yes	No
15	tuition and related expenses for the claimed AOTC?			
Part				
14	Due Diligence Questions for Claiming HOH (If the return does not claim HOH filin Have you determined that the taxpayer was unmarried or considered unmarried on the last day of t		Yes	No
14	and provided more than half of the cost of keeping up a home for the year for a qualifying person?	-		
Part		<u> </u>		
	You will have complied with all due diligence requirements for claiming the applicable cre status on the return of the taxpayer identified above if you:	dit(s) and/or H	OH filing	
	A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's in your notes, review adequate information to determine if the taxpayer is eligible to claim the 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 credit(s) claimed and HOH filing status, if claimed;	checklist for any	y applicab	le
	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 Founder <i>Document Retention</i> .	orm 8867 instru	ctions	
	1. A copy of this Form 8867.			
	2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.			
	<ol> <li>Copies of any documents provided by the taxpayer on which you relied to determine the ta credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).</li> </ol>	xpayer's eligibil	ity for the	
	<ol> <li>A record of how, when, and from whom the information used to prepare this form and the a obtained.</li> </ol>	applicable work	sheet(s) w	as
	<ol><li>A record of any additional information you relied upon, including questions you asked and determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure th</li></ol>	• •	•	
	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).			
15	Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, co	rrect, and	Yes	No

Form 8867 (Rev. 11-2023)

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
f you are separated from your spouse/registered domestic partner (RDP), filing a separate return, and mee he 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 If you are claiming the California EITC, you must provide your date of birth (DOB), and spouse's/RDP's DOI If you qualify for the California EITC, you may also qualify for the Young Child Tax Credit (YCTC) and/or the may also qualify for the YCTC if you would otherwise have been allowed the California EITC but you have e instructions for additional information. Follow Step 1 through Step 11 in the instructions to determine if you meet the requirements to complete this fo	B if filing jointly, on your California tax return Foster Youth Tax Credit (FYTC). You earned income of zero dollars or less. See
Part I Qualifying Information (See Step 1 in the instructions.)	
a Has the Internal Revenue Service (IRS) previously disallowed your federal Earned Income Credit (EIC)?	····· 🕑 📃 Yes 🛛 X No
<b>b</b> Has the Franchise Tax Board (FTB) previously disallowed your California EITC?	• Yes X No
Pederal AGI (federal Form 1040 or 1040-SR, line 11)	● <b>2</b> 22,408 .0
Federal EIC (federal Form 1040 or 1040-SR, line 27)	●3 <u>137</u> .0
Part II Investment Income Information	
Investment Income. See instructions for Step 2 – Investment Income	
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	
Qualifying Child Information (Complete line 5 through line 12 for each child under Child 1, Ch           Child 1         Child 2	ild 2, or Child 3, as applicable.) Child 3
5 First name	•
S Last name O	•
SSN or ITIN. See instructions	•
B Date of birth (mm/dd/yyyy). If born after 2004 and the child is younger than you (or your spo skip line 9a and line 9b; go to line 10.	ouse/RDP, if filing jointly),
a Was the child under age 24 at the end of 2023, a student, and younger than you (or your s If yes, go to line 10. If no, go to line 9b. See instructions.	spouse/RDP, if filing jointly)?
Yes No Yes No	Yes No
<b>b</b> Was the child permanently and totally disabled during any part of 2023? If yes, go to line 1 The child is not a qualifying child.	0. If no, stop here.
Yes No Yes No	Yes No
Child's relationship to you. See instructions.	•
1 Number of days child lived with you in California during 2023. Do not enter more than 365 d	
	•
For Privacy Notice, get FTB 1131 EN-SP. 098 8461234	FTB 3514 2023 Side 1

FORM

TAXABLE YEAR

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

_	a Street address (number, street, and apt. no./ste. no.)		
Child 1 🔘			
	b City C State d ZIP code		
•			
	a Street address (number, street, and apt. no./ste. no.)		
Child 2 🔘	· · ·		
۲	b City C State d ZIP code		
	Street address (number, street, and apt. no./ste. no.)		
Child 3 🔘			
<b>U</b>	b City C State d ZIP code		
۲			
_	nia Earned Income		
Part IV Califor			<u> </u>
13 Wages, salarie	s, tips, and other employee compensation, subject to California withholding. See instructions .  13	7,553.	00
	nts. See instructions		00
	e wages and/or pension or annuity from a nonqualified deferred compensation plan		00
16 Subtract line			00
	14 and line 15 from line 13		
17 Nontaxable c	ombat pay. See instructions	·	00
18 Business inco	ome or (loss). Enter amount from Worksheet 3, line 5. See instructions () 18	13,847 .	00
<b>a</b> Business r	ame 🗩 EFRAIN COTTO		
	Street address (number, street, and apt. no./ste. no.) .		
<b>b</b> Business a	ddress 🖲 500 RANCHEROS DR SPC 148		
	City State ZIP code		
	$\odot$ san marcos $\odot$ ca $\odot$ 92069-		
<b>c</b> Business li	cense number • DNA		
<b>d</b> SEIN	• DNA		
e Business c	ode		
19 California ea	rned income. Add line 16, line 17, and line 18	21,400 .	00
Part V Califor	hia Earned Income Tax Credit (Complete Step 6 in the instructions.)		
	TC. 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 • 20	78.	00

098

TAXABLE YEAR

# Paid Preparer's Due Diligence Checklist for California Earned Income Tax Credit

CALIFORNIA FORM

3596

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

Name(s) as shown on tax return	SSN or ITIN
EFRAIN COTTO AND BEATRIZ FLORES	XXX-XX-XXXX
Part I Due Diligence Requirements	
1 a Preparer's name	NILDA RUIZ
b Preparer's PTIN	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	
d Preparer's license, registration, or enrollment number	
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?	. <b>2</b> 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
<ul> <li>4 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following</li> <li>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)</li> <li>Review information to determine that the taxpayer is eligible to claim the credit and for what amount</li> </ul>	
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.)	. <b>5</b> Yes X No
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	. 5a Yes No
<ul> <li>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 you preparation of form FTB 3514).</li> <li>6 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy</li> </ul>	
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?	
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
For Privacy Notice, get FTB 1131 EN-SP. 098 8471234 FTB	3596 2023 Side 1

#### 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	X 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

#### 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,		<b></b>	<b></b>
	true, correct, and complete?	10	X Yes	No

TAX	ABLE	LE YEAR	FORM
	202	023 California Resident Income Tax Return	540
		APE ATTACH FEDE	ERAL RETURN
EF	RAI	-XX-XXXX COTT XXX-XX-XXXX 23 PBA AIN COTTO TRIZ FLORES	485300 A R RP
50 SAI		RANCHEROS DR SPACE 148 MARCOS CA 92069	ι (F
06	-05	)5-1954 03-01-1959	
		Enter your county at time of filing. (see instructions)	
ence	۲		
eside		If your address above is the same as your principal/physical residence address at the time of filing, check If not, enter below your principal/physical residence address at the time of filing.	this box . 🕑 🛛 X
al Re		Street address (number and street) (If foreign address, see instructions.)	Apt. no/ste. no.
Principal Residence	۲		
Å			State ZIP code
	$oldsymbol{O}$		
		If your California filing status is different from your federal filing status, check the box here	
tus	1	Single 4 Head of household (with qualifying person). See	instructions.
Filing Status	2	2 X Married/RDP filing jointly (even if <b>5</b> Qualifying surviving spouse/RDP. Enter year spo	use/RDP died
Filinç	-	only one spouse/RDP had income).	
-		See instructions. 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
►	Fo	For line 7, line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount f	or that line. Whole dollars only
suc	7	<ul> <li>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. </li> </ul>	288
Exemptions	8	Blind: If you (or your spouse/RDP) are visually impaired, enter 1:	
Exen	9	if both are visually impaired, enter 2. See instructions	
	-	if both are 65 or older, enter 2. See instructions	144
		098 3101234	Form 540 2023 Side 1

Yo	ur na	me: EFRAIN COTTO AND BEATRI Your SSN or ITIN: XXX-XX-XXXX	
	10	Dependents: Do not include yourself or your spouse/RDP. Dependent 1 Dependent 2 Dependent 2	Dependent 3
		First Name	
su		Last Name	
Exemptions		SSN. See Instructions.	
Exer		Dependent's relationship ()	
	То	to you tal dependent exemptions	\$
	11	Exemption amount: Add line 7 through line 10. Transfer this amount to line 32	\$ 432
	12	State wages from your federal Form(s) W-2, box 16	
	13 14	Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11	22,408.00
	15	Part I, line 27, column B	396.00
me	16	See instructions	22,012.00
le Inco		Part I, line 27, column C	.00
xable	17	California adjusted gross income. Combine line 15 and line 16	22,012.00
Та	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	
		If Married/RDP filing separately or the box on line 6 is checked, <b>STOP</b> . See instructions • 18	10,726.00
	19	Subtract line 18 from line 17. This is your <b>taxable income.</b> If less than zero, enter -0	11,286.00
	31	Tax. Check the box if from: X Tax Table Tax Rate Schedule	
	32	● FTB 3800 ● FTB 3803 ● 31 Exemption credits. Enter the amount from line 11. If your federal AGI is more than	113.00
Тах		\$237,035, see instructions.	432.00
-	33	Subtract line 32 from line 31. If less than zero, enter -0	0.00
	34	Tax. See instructions. Check the box if from:  Schedule G-1  FTB 5870A  34	.00
	35	Add line 33 and line 34 () 35	.00
lits	40	Nonrefundable Child and Dependent Care Expenses Credit. See instructions	.00
l Crec	43	Enter credit name code and amount • 43	.00
Special Credits	44	Enter credit name code and amount • 44	.00
S			
		Side 2 Form 540 2023 098 3102234	

Υοι	ur na	me: EFRAIN COTTO AND BEATRI Your SSN or ITIN: XXX-XX-XXXX				
Ś	45	To claim more than two credits, see instructions. Attach Schedule P (540)	• 4	5		.00
Credit	46	Nonrefundable Renter's Credit. See instructions	• 4	6		.00
Special Credits	47	Add line 40 through line 46. These are your total credits	• 4	7		.00
Sp	48	Subtract line 47 from line 35. If less than zero, enter -0	• 4	в		.00
	61	Alternative Minimum Tax. Attach Schedule P (540)	• 6	1		.00
Taxes	62	Mental Health Services Tax. See instructions.	6	2		.00
Other Taxes	63	Other taxes and credit recapture. See instructions	6	3		.00
0	64	Add line 48, line 61, line 62, and line 63. This is your total tax	• 6	4		.00
	71	California income tax withheld. See instructions	• 7	1		17.00
	72	2023 California estimated tax and other payments. See instructions	• 7	2		.00
	73	Withholding (Form 592-B and/or Form 593). See instructions	• 7	3		.00
Payments	74	Excess SDI (or VPDI) withheld. See instructions	• 7	4		.00
Рау	75	Earned Income Tax Credit (EITC). See instructions.	• 7	5		78.00
	76	Young Child Tax Credit (YCTC). See instructions	• 7	6		.00
	77 70	Foster Youth Tax Credit (FYTC). See instructions	• 7	7		.00
	78	Add line 71 through line 77. These are your total payments.         See instructions	• 7	8		95.00
e Tax	91	Use Tax. Do not leave blank. See instructions			.00	
Use		If line 91 is zero, check if: ① X No use tax is owed. ① You paid your use tax	c obliga	ation	directly to CDTFA.	
ISR Denotity	92 Leilaith	If you and your household had full-year health care coverage, check the box. See instructions. Medicare Part A or C coverage is qualifying health care coverage If you did not check the box, see instructions. Individual Shared Responsibility (ISR) Penalty. See instructions • 92	•		.00	
ue	93	Payments balance. If line 78 is more than line 91, subtract line 91 from line 78	<b>()</b> 9	3		95.00
Overpaid Tax/Tax Due	94 95	<b>Use Tax balance.</b> If line 91 is more than line 78, subtract line 78 from line 91 Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92,	9	4		.00
d Tax/	95 96	subtract line 92 from line 93	• 9	5		95.00
erpaid	90	Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93, subtract line 93 from line 92	9 ک	6		.00
ò	97	Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95	<b>9</b> 9	7		95.00

Your na	me: EFRAIN COTTO AND BEATRI Your SSN or ITIN: XXX-XX-XXXX		
_ 98	Amount of line 97 you want applied to your 2024 estimated tax	98	. 00
Uverpaid Tax/Tax Due 66 69	Overpaid tax available this year. Subtract line 98 from line 97	99	95.00
ට <u>ළ</u> 100	Tax due. If line 95 is less than line 64, subtract line 95 from line 64	100	. 00
		<u>Code</u>	Amount
	California Seniors Special Fund. See instructions	<b>400</b>	.00
	Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund	<b>4</b> 01	.00
	Rare and Endangered Species Preservation Voluntary Tax Contribution Program	<b>4</b> 03	.00
	California Breast Cancer Research Voluntary Tax Contribution Fund	405	.00
	California Firefighters' Memorial Voluntary Tax Contribution Fund	<b>406</b>	.00
	Emergency Food for Families Voluntary Tax Contribution Fund	<b>407</b>	.00
	California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund	408	.00
	California Sea Otter Voluntary Tax Contribution Fund	<b>410</b>	.00
	California Cancer Research Voluntary Tax Contribution Fund	<b>4</b> 13	.00
ions	School Supplies for Homeless Children Voluntary Tax Contribution Fund	<b>422</b>	.00
Contributions	State Parks Protection Fund/Parks Pass Purchase	423	.00
Cor	Protect Our Coast and Oceans Voluntary Tax Contribution Fund	424	.00
	Keep Arts in Schools Voluntary Tax Contribution Fund	425	.00
	California Senior Citizen Advocacy Voluntary Tax Contribution Fund	<b>4</b> 38	.00
	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	<b>4</b> 39	.00
	Rape Kit Backlog Voluntary Tax Contribution Fund	● 440	.00
	Suicide Prevention Voluntary Tax Contribution Fund	• 444	.00
	Mental Health Crisis Prevention Voluntary Tax Contribution Fund	445	.00
110	Add amounts in code 400 through code 445. This is your total contribution	110	.00

Your	name	e: EFRAIN COTTO AND BEATRI Your SSN or ITIN: XXX-XX-XXXX
Amount You Owe	N	MOUNT 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
Interest and Penalties	113	Interest, late return penalties, and late payment penalties   Underpayment of estimated tax.   Check the box:   FTB 5805 attached   FTB 5805F attached   112   .00   Total amount due. See instructions. Enclose, but do not staple, any payment   114
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         95.00         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:
Refund and Direct Deposit		Routing number    Checking    Savings   The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:    Type    Routing number    O   Account number   Image: Checking   Image: Checking
Voter Info.		For voter registration information, check the box and go to <b>sos.ca.gov/elections.</b> 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

Sign your tax return on Side 6

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Your name:	EFRAIN	COTTO	AND	BEATRI	Your SSN or ITIN:
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XXX-XX-XXXX



IMPORTANT:	See the instructions to find out if you should	attach a copy of your con	nplete federal tax return.	
Our privacy notice to locate FTB 1131	can be found in annual tax booklets or online. Go to <b>ftb.c</b> EN-SP, Franchise Tax Board Privacy Notice on Collection	<b>ca.gov/privacy</b> to learn about o on. To request this notice by ma	ur privacy policy statement, or go to <b>f</b> I, call 800.338.0505 and enter form c	tb.ca.gov/forms and search for 1131 code 948 when instructed.
	s of perjury, I declare that I have examined this belief, it is true, correct, and complete.	tax return, including accom	. , ,	nents, and to the best of my a joint tax return, both must sign)
	Your email address. Enter only one email address.	dress.		Preferred phone number
Sign				760-708-1564
Here	Paid preparer's signature (declaration of prepare	r is based on all information	of which preparer has any know	vledge)
	NILDA RUIZ			
It is unlawful to forge a	Firm's name (or yours, if self-employed)			PTIN
spouse's/ RDP's signature.	RUIZ MULTI SERVICES			P00184286
Signature.	Firm's address			Firm's FEIN
Joint tax return?	1800 TEAGUE DR SHERMAN TX 75090			xx-xxxxxx
See instructions.	Do you want to allow another person to disc	cuss this tax return with us	? See instructions •	X Yes No
	Print Third Party Designee's Name			Telephone Number
	NILDA RUIZ			903-265-7000

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2023     California e-file Signature Authorization for Individuals     8879       Your main     Your Station IIIN       EFRAIN COTTO     Your Station IIIN       Seconder RUP is name     Sponenkoltry Station IIIN       EXERNING CONTO     XXX – XXX – XXX × XXX       Part I as Return Information (whole dollars only)     XXX – XX – XXX × XX       I California adjusted gross income (AGI). See instructions     1     22,012.       3     Returd on nonunot due. See instructions     3     955.       Part I Tax Return Information (whole dollars only)     1     22,012.     3     955.       Fart I Taxpayer Declaration and Signature Authorization (Be sure you chilan and koop a cary of your return.)     1     22,012.     3     955.       Fart I Taxpayer Declaration and Signature Authorization (Be sure you chilan and koop a cary of your return.)     1     22,012.     3     955.       Fart I Taxpayer Declaration and Signature Authorization (Be sure you chilan and koop a cary of your return.)     1     22,012.     3     955.       Form I Taxpayer Declaration and Signature Authorization (Be sure you chilan and koop a cary of your return.)     1     22,012.     3     955.       Form I Taxpayer Declaration and Signature Authorization of the similal instruction on the coord on social social social social mount on my return and on the social social social social social social provider to thammetin on social social social social social social social soci	TAXABLE YEAR		FORM
EFRAIN         COTTO         XXX - XX - XXXX           Spoule/RDP's name         Spoule/RDP's name         Spoule/RDP's SPS or ITN           BEATIZE         FLORES         XXX - XX - XXXX           Part I as Return Information (whole dollars only)         1         California adjusted gross income (AGI). See instructions         2	2023 California e-file Signature Authorization for Indi	vidua	ls 8879
Spouler WRDP's same         Spouler WRDP's sSN or ITN           BEATERIZ         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 wee. See instructions.         3         95.           Part I         Tax Return formation (whole dollars only)         1         22,012.           2         Amount you wee. See instructions.         3         95.           Part II         Tax Return or on amount due. See instructions.         3         95.           Part II         Tax Return or on amount due. See instructions.         1         22,012.           Under panelies of perjury. I decise that I have examined a cory of my individual income tax return adiscome an electronic fund widus in come tax return adiscome on the corresponding lines of my electronic income tax return in applicable. I decise that direct deposite direct direct deposite that direct deposite that direct deposite direct direct directin direct directile directin directile directin directile direct	Your name	Your SSN c	or ITIN
BEATRIZ FLORES       XXX-XXXX         Part I Tax Return Information (whole dollars only)       1       California adjusted gress income (AG). See instructions	EFRAIN COTTO	XXX-X	X-XXXX
Part 1       Tax Return Information (whole dollars only)       1       California adjusted gross income (AGI). See instructions		Spouse's/R	DP's SSN or ITIN
1       California adjusted gross income (AGI). See instructions       1       22,012.         2       Amount you owe. See instructions       3       95.         Part II       Taxpayer Declaration and Signature Authorization (Be sure you obtain and keep a copy of your return.)       3       95.         Part II       Taxpayer Declaration and Signature Authorization (Be sure you obtain and keep a copy of your return.)       3       95.         Vear ending December 31, 2023, and to the best of my knowledge and belif, its two, correct, and complete. (Intufter declare that him formation I provided to my electronic indust with normality in the anount shown on the Cirresponding lines of my return or refund is describe provider. Inducting my name, address, and social security number (SSN) or individual on other IF 485C, California e life Payment Record for Individual, or a comparable dopasil. Lauthorize met fund anount on ine 2 address the data worth the direct deposit authorize on the fibre of the data worth and with asses individual security provider individual income tax return. They place intermediate service provider to aubhorize an electronic funds withdrawal Consent inter Beckons, and/or tamasiniter the reason(5) (5) to the delay or my term or refund is delayed, authorize the FIB to desclose to my decornic income tax return. Ine address and social aubhorize and electronic Funds withdrawal Consent inter decare that the avenues and near the memodiate service provider income tax return. The address and social authorize the FIB to desclose to my decornic income tax return. The decare that the react data worth the decare that the decare that the avenues and near the the Electronic Funds withdrawal Consent income tax features and provin authorize the FIB to desclose to my decore	BEATRIZ FLORES	XXX-X	X-XXXX
2       Around you owe. See instructions	Part I Tax Return Information (whole dollars only)		
Part II       Taxpayer Declaration and Signature Authorization (Be sure you obtain and keep a copy of your return.)         Under penalties of periup, 1 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 of more transmitter, or intermediate service provider, including my name, address, and ocial security number (SSN) or individual tax identification number (TRN), transmitter, or intermediate service provider, including my name, address, and beap sont 6 my electronic income tax return. If applicable, Lauthorize an electronic funds withdrawal of the amount on line 2 and/or the estimated tax payments as shown on my return and no more TB4 4855, California field Payment Record for Individuals, or a comparable form. If applicable, I dedore that direct deposit 1 authorize an electronic funds withdrawal of the amount on line 2 and/or the estimated the posit authorize an electronic funds withdrawal of the amount shown on the resonance and positive provider individual income tax return. The 4855, California field Payment Resolve (PDV) for the data where them, this is an intersocable appointem of the other spouse/registered to transmitter the reasonal (PDP) for the data where there in the refund was sent. The field sentice provider, and/or transmitter the reasonal Consent the refund was sent. The field sentice provider and/or transmitter the reasonal Consent field was dure that in field balance dure refun. I have selected a personal identification number (PDN) is any signature or my elocation income tax return. The data scheme tax return. There are and consent to the ERO transmitter the reasonal consent.         Tay approximation       Tay approximatin the metaphysic to my declaratin individual income t	1 California adjusted gross income (AGI). See instructions	1 <u>.</u>	22,012.
Part II       Taxpayer Declaration and Signature Authorization (Be sure you obtain and keep a copy of your return.)         Under penalties of periup, 1 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 of more transmitter, or intermediate service provider, including my name, address, and ocial security number (SSN) or individual tax identification number (TRN), transmitter, or intermediate service provider, including my name, address, and beap sont 6 my electronic income tax return. If applicable, Lauthorize an electronic funds withdrawal of the amount on line 2 and/or the estimated tax payments as shown on my return and no more TB4 4855, California field Payment Record for Individuals, or a comparable form. If applicable, I dedore that direct deposit 1 authorize an electronic funds withdrawal of the amount on line 2 and/or the estimated the posit authorize an electronic funds withdrawal of the amount shown on the resonance and positive provider individual income tax return. The 4855, California field Payment Resolve (PDV) for the data where them, this is an intersocable appointem of the other spouse/registered to transmitter the reasonal (PDP) for the data where there in the refund was sent. The field sentice provider, and/or transmitter the reasonal Consent the refund was sent. The field sentice provider and/or transmitter the reasonal Consent field was dure that in field balance dure refun. I have selected a personal identification number (PDN) is any signature or my elocation income tax return. The data scheme tax return. There are and consent to the ERO transmitter the reasonal consent.         Tay approximation       Tay approximatin the metaphysic to my declaratin individual income t		···· 2	0.5
Under penalties of periury. I declare that 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, its intra- correct, and complete I further declare that the information of movied in under (IRN), transmitter, or intermediate service provider, including my name, address, and social security number (ISN) or individual tax identification number (ISN) and the amounts shown in Part 1 above agree with the information of anonunst shown on the crossponding 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 or ending the 345. California of the Payment Read for Mini Subles (ISN) or individual income tax return. The State California bated on my return or refund is delayed, I authorize the FB to disclose to my return or refund is delayed, I authorize the FB to disclose to my return or refund is delayed, I authorize the FB to disclose to my return or refund is delayed. I authorize the FB to disclose to my return or refund is delayed, I authorize the FB to disclose to my return or refund is delayed. I authorize the FB to disclose to my return or refund is delayed. I authorize the FB to disclose to my return or refund is delayed. I authorize the FB to disclose to my return or refund is delayed. I authorize the FB to disclose to my return or refund is delayed. I authorize the FB to disclose to my return or refund is delayed. I authorize the FB to disclose to my return or refund is delayed. I authorize the FB to disclose to my return or refund is delayed. I authorize the FB to disclose to my return or refund is delayed. I authorize the FB to disclose to my return or refund is delayed. I authorize the FB to disclose to my return or refund is delayed. I authorize the FB to disclose to my return or refund is delayed. I authorize any EQ to transitier, or intermediale service p		-	95.
Taxpayer's PIN: check one box only       I authorize RUIZ MULTI SERVICES       to enter my PIN 24605         ERO firm name       Do not enter all zeros         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       ERO firm name         I authorize RUIZ MULTI SERVICES       to enter my PIN 24301         ERO firm name       as my signature on my 2023 e-filed California individual income tax return.         I will enter my PIN as my signature on my 2023 e-filed California individual income tax return.       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       Pare ▶ 04/14/2024         Paret III Certification and Authentication — Practitioner PIN Method Only       T1921161130         Do not enter all zeros       Do not enter all zeros         I certify that the above	year ending December 31, 2023, and to the best of my knowledge and belief, it is true, correct, and complete. I further declar to my electronic return originator (ERO), transmitter, or intermediate service provider, including my name, address, and socia tax identification number (ITIN), and the amounts shown in Part I above agree with the information and amounts shown on th income tax return. If applicable, I authorize an electronic funds withdrawal of the amount on line 2 and/or the estimated tax pa and on form FTB 8455, California e-file Payment Record for Individuals, or a comparable form. If applicable, I declare that dir agrees with the direct deposit authorization stated on my return. If I have filed a joint return, this is an irrevocable appointmen domestic partner (RDP) as an agent to authorize an electronic funds withdrawal or direct deposit. I authorize my ERO, transmit to transmit my complete return to the Franchise Tax Board (FTB). If the processing of my return or refund is delayed, I au ERO, intermediate service provider, and/or transmitter the reason(s) for the delay or the date when the refund was so 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 a acknowledge that I have read and consent to the Electronic Funds Withdrawal Consent included on the copy of my electronic	e that the in I security nu e correspon ayments as s ect deposit i t of the othe hitter, or inte <b>ithorize the</b> ent.If I am fi all applicable : income tax	formation I provided imber (SSN) or individual ding lines of my electronic shown on my return refund amount on line 3 er spouse/registered ermediate service provider <b>FTB to disclose to my</b> ling a balance due return, e interest and penalties. I return. I have selected a
ERO firm name       Do not enter all zeros         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			
as my signature on my 2023 e-filed California individual income tax return.         □       I will enter my PIN as my signature on my 2023 e-filed California individual income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.         Your signature ▶	X I authorize RUIZ MULTI SERVICES to ente	er my PIN	24605
□       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	ERO firm name	-	Do not enter all zeros
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       to enter my PIN 24301         I authorize RUIZ MULTI SERVICES       to enter my PIN 24301         Bas my signature on my 2023 e-filed California individual income tax return.       I will enter my PIN as my signature on my 2023 e-filed California individual income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.         Spouse's/RDP's signature ▶       Date ▶ 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.       71921161130         Enter your six-digit EFIN followed by your five-digit self-selected PIN.       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.	as my signature on my 2023 e-filed California individual income tax return.		
Spouse's/RDP's PIN: check one box only       to enter my PIN 24301         I authorize RUIZ MULTI SERVICES       to enter my PIN 24301         BRO firm name       Do not enter all zeros         as my signature on my 2023 e-filed California individual income tax return.       I will enter my PIN as my signature on my 2023 e-filed California individual income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.         Spouse's/RDP's signature ▶		<b>1ly</b> if you ar	e entering your
I authorize RUIZ MULTI SERVICES       to enter my PIN       24301         BRO firm name         as my signature on my 2023 e-filed California individual income tax return.         I will enter my PIN as my signature on my 2023 e-filed California individual income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.         Spouse's/RDP's signature ▶	Your signature Date	04/14,	/2024
ERO firm name       Do not enter all zeros         as my signature on my 2023 e-filed California individual income tax return.       I will enter my PIN as my signature on my 2023 e-filed California individual income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.         Spouse's/RDP's signature ▶       Date ▶ 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.         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.	Spouse's/RDP's PIN: check one box only		
as my signature on my 2023 e-filed California individual income tax return.	X Lauthorize RUIZ MULTI SERVICES to enter	er my PIN	24301
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 ▶	ERO firm name	- 1	Do not enter all zeros
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.	as my signature on my 2023 e-filed California individual income tax return.		
Practitioner PIN Method Returns Only continue below         Part III Certification and Authentication — Practitioner PIN Method Only         ERO's Electronic Filer Identification Number (EFIN)/PIN.       71921161130         Enter your six-digit EFIN followed by your five-digit self-selected PIN.       71921161130         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.		<b>1ly</b> if you ar	e entering your
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.         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.	Spouse's/RDP's signature Date	04/14,	/2024
ERO's Electronic Filer Identification Number (EFIN)/PIN.       71921161130         Enter your six-digit EFIN followed by your five-digit self-selected PIN.       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.	Practitioner PIN Method Returns Only continue below		
Enter your six-digit EFIN followed by your five-digit self-selected PIN. 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.	Part III Certification and Authentication — Practitioner PIN Method Only		
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.	Enter your eix digit EEIN fellowed by your five digit cells celested DIN		<u> </u>
ERO's signature NILDA RUIZ Date 04/14/2024	I certify that the above numeric entry is my PIN, which is my signature for the 2023 California individual income tax indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PI	return for th	ne taxpayer(s)
	ERO's signature NILDA RUIZ Date	04/14,	/2024

FTB 8879 2023

TAXABLE	YFAR
TT VV UDEL	/ \( \

# 2023 California Adjustments — Residents

Important: Attach this schedule behind Form 540, Side 6 as a supporting California schedule.

FT.C	557		
L LC	DRES		XXX-XX-XXXX
	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
	•		
. 1a	7,553.	$\odot$	$\odot$
1b	U		•
10			۲
. 10	0		<u> </u>
. 1d	lacksquare	$\odot$	۲
	-		
1e	$\odot$	$\odot$	$\odot$
	2	-	<u>_</u>
1f	•	•	۲
. 1g	U		•
1h			۲
	<u> </u>		
1i			
1z	• 7,553.		•
2b	۲	۲	۲
3b	U		•
4h			۲
-	0		
5b	$\odot$	$\odot$	$\odot$
	•	• • • •	
6b	• 396.	<b>●</b> 396.	
7	۲		۲
	-	0	0
20110	_	-	
1	ullet	$\odot$	
za	U		•
3	14,900.	$\odot$	$\odot$
4		۲	۲
-	$\checkmark$		
. 5	<ul> <li>612.</li> </ul>	$\odot$	$\odot$
6	۲	۲	۲
-	-		
7	•	۲	
	1a 1b 1c 1d 1e 1f 1g 1f 1g 1f 1z 2b 3b 4b 5b 6b 7 5b 6b 7 2a 3 4 5 5 6 6	A       Federal Amounts (taxable amounts from your federal tax return)         1a <ul> <li>7,553.</li> <li>ib</li> <li>1c</li> <li>1c</li> <li>1d</li> <li>1d</li> </ul> 1b <ul> <li>7,553.</li> </ul> 1b <ul> <li>1c</li> <li>1c</li> <li>1d</li> <li>1d</li> <li>1f</li> <li>1i</li> <li>1i</li> <li>1i</li> <li>1z</li> <li>7,553.</li> </ul> 1b <ul> <li>1f</li> <li>1i</li> <li>1i</li> <li>1i</li> </ul> 1c <ul> <li>7,553.</li> </ul> 2b <li> <li> <li></li></li></li>	A       Federal Amounts from your televial tax return)       B       Subtractions See instructions         1a       7,553.       Image: Construction of the set of

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ΕF	RAIN COTTO AND BEATRIZ	FL	ORES		XXX-XX-XXXX
Sect	ion B – Additional Income		A Federal Amounts (taxable amounts from your	B Subtractions	C Additions
	Continued		A (taxable amounts from your federal tax return)	See instructions	See instructions
	ther income:		0		
а	Federal net operating loss	8a	•		•
b	Gambling	8b	۲	۲	
с	Cancellation of debt	80	$oldsymbol{O}$	$\odot$	۲
	Foreign earned income exclusion from		0	0	8
	federal Form 2555	8d	$oldsymbol{O}$		
е	Income from federal Form 8853	8e	$\odot$		$  \odot$
		Ī	0		
f	Income from federal Form 8889	8f	ullet	lacksquare	
	Aleste Democrat Ford d'Aleste	0			
g	Alaska Permanent Fund dividends	ъg	ullet		
h	Jury duty pay	8h	۲		
		011	0		
i	Prizes and awards	8i	$oldsymbol{O}$		
			-		
j	Activity not engaged in for profit income	8j	$oldsymbol{O}$		
					2
k	Stock options	8k	ullet		0
	Income from the rental of personal property				
	if you engaged in the rental for profit but were	~			
m	not in the business of renting such property Olympic and Paralympic medals and USOC	81	ullet		
	prize money	8m	$oldsymbol{O}$		
		0	0		
n	IRC Section 951(a) inclusion	8n	$oldsymbol{O}$	$\odot$	
			-	-	
ο	IRC Section 951A(a) inclusion	80	$\odot$	$\odot$	
			0	0	0
р	IRC Section 461(I) excess business loss adjustment	.8p	ullet	$\odot$	$\odot$
~	Taxable distributions from an ABLE account .	ا ہو			
	Scholarship and fellowship grants	oq	•		
•	not reported on federal Form(s) W-2	8r	$oldsymbol{O}$		
s	Nontaxable amount of Medicaid waiver payments	•	0		
	included on federal Form 1040, line 1a or line 1d	-8s	$oldsymbol{O}$		
t	Pension or annuity from a nonqualified	ł			
	deferred compensation plan or a				
	nongovernmental IRC Section 457 plan	8t	•		
u	Wages earned while incarcerated	ъ	•		
z	Other income. List type and amount.				
$oldsymbol{O}$		8z	$oldsymbol{\Theta}$	$\odot$	$\odot$
-				1	1

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E	FRAIN COTTO AND BEATRIZ F	LORE	ES				XXX-XX-XXXX
Se	ction B – Additional Income	Α	Federal Amounts (taxable amounts from your		B Subtractions See instructions		C Additions See instructions
	Continued	_	federal tax return)		See instructions		
9	a Total other income. Add lines 8a through 8 9a	۲		۲		۲	
	<b>b1</b> Disaster loss deduction from form FTB 3805V 9b1			۲			
	<b>b2</b> NOL deduction from form FTB 3805V 9b2	2		$\odot$			
	<b>b3</b> NOL deduction from form FTB 3805Z 3807, or 3809			•			
10	<b>Total.</b> 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		23,461.	۲	396.	۲	
	<b>ction C – Adjustments to Income</b> m federal Schedule 1 (Form 1040)						
	Educator expenses 11	•		$\odot$			
	Certain business expenses of reservists, performing	e		•			
	artists, and fee-basis government officials 12	ullet		ullet		۲	
	Health savings account deduction 13	۲		۲			
14	Moving expenses. Attach form FTB 3913.           See instructions         14	۲				۲	
15	Deductible part of self-employment tax. See instructions 15	۲	1,053.	۲			
16	Self-employed SEP, SIMPLE, and qualified plans 16	۲					
17	Self-employed health insurance deduction.           See instructions           17	۲		۲			
18	Penalty on early withdrawal of savings 18	۲					
19	a Alimony paid	•				۲	
	<b>b</b> Recipient's: SSN •	_					
	Last Name						
20	IRA deduction	۲		۲		۲	
21	Student loan interest deduction 21	۲				•	
22	Reserved for future use 22						
23	Archer MSA deduction 23	۲					



Section C – Adjustments to Income Continued	A (ta	deral Amounts xable amounts from your deral tax return)	E	Subtractions See instructions	C Additions See instru	
24 Other adjustments:	_					
<b>a</b> Jury duty pay	ullet					
<ul> <li>b Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit</li></ul>	۲		۲		۲	
c Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 81	۲		۲			
d Reforestation amortization and expenses 24d	$oldsymbol{O}$		$\odot$			
e Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 24e	-					
f Contributions to IRC Section 501(c)(18)(D) pension plans	۲		۲		۲	
g Contributions by certain chaplains to IRC Section 403(b) plans	۲		۲		۲	
h Attorney fees and court costs for actions involving certain unlawful discrimination claims 24h	۲					
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	ullet		$oldsymbol{O}$			
j Housing deduction from federal Form 2555 24j	۲		ullet			
k Excess deductions of IRC Section 67(e) expenses	0					
from federal Schedule K-1 (Form 1041) 24k	ullet					
<b>z</b> Other adjustments. List type and amount.						
②24z	$oldsymbol{O}$		$\odot$		۲	
25 Total other adjustments. Add line 24a through line 24z	۲		۲		۲	
<ul><li>26 Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions</li></ul>	۲	1,053.	۲		۲	
<ul><li>27 Total. Subtract line 26 from line 10 in columns A, B, and C. See instructions</li></ul>	۲	22,408.	۲	396.	۲	

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#### 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
Me	dical and Dental Expenses See instructions.					
1	Medical and dental expenses  1,979.	1				
2	Enter amount from federal Form 1040 or 1040-SR, line 11 • 22, 408.	•				
3	or 1040-SR, line 11 • 22, 408. Multiply line 2	2				
	by 7.5% (0.075) • 1,681.	3				
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter 0	4	<ul> <li>298.</li> </ul>			
Tax	kes You Paid					
5	a State and local income tax or general sales taxes	5a	17.		17.	
	<b>b</b> State and local real estate taxes	5b	۲			
	c State and local personal property taxes	5c	۲			
	d Add line 5a through line 5c	5d	<ul> <li>17.</li> </ul>			
	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,	_	<ul> <li>17.</li> </ul>		17.	0
	column A in line 5e, column C	5e	• 17.		17.	
6	Other taxes. List type <b>O</b>	6	۲	$oldsymbol{O}$		۲
7	Add line 5e and line 6	7	<ul> <li>17.</li> </ul>		17.	۲
Inte 8	a Home mortgage interest and points reported to you on federal Form 1098	8a	۲			۲
	b Home mortgage interest not reported to you on federal Form 1098	8b	۲			۲
	c Points not reported to you on federal Form 1098.	8c	۲			۲
	d Reserved for future use	8d				
	e Add line 8a through line 8c	8e	۲	۲		۲
9	Investment interest	9	۲	۲		ullet
10	Add line 8e and line 9	10	۲	۲		•



E	FRAIN COTTO AND BEATRIZ FLOR	RES		XXX	X-XX-XXXX
Pa	rt II Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule A (Form 1040)	B Subtractions See instructions	C	Additions See instructions
Gif	ts to Charity	_		_	
11	Gifts by cash or check 11	۲	$\odot$	ullet	
12	Other than by cash or check 12	۲	۲	۲	
13	Carryover from prior year 13	۲	۲	۲	
14	Add line 11 through line 13	۲	۲	۲	
	sualty and Theft Losses Casualty or theft loss(es) (other than net qualified disaster				
	losses). Attach federal Form 4684. See instructions 15	۲	۲	۲	
Ot	her Itemized Deductions				
16	Other—from list in federal instructions 16	۲	$\odot$	$\odot$	
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	<ul> <li>315</li> </ul>	. • 17	. 💿	
18	Total. Combine line 17 column A less column B plus co	olumn C		<b>•</b> 18	298.
Jo	b Expenses and Certain Miscellaneous Deduct	ions			
19	Unreimbursed employee expenses: job travel, union du Attach federal Form 2106 if required. See instructions .		<b>1</b> 9		
	Tax preparation fees Other expenses: investment, safe deposit	(	• 20		
	box, etc. List type	(	<b>2</b> 1		
	Add line 19 through line 21 Enter amount from federal Form 1040 or 1040-SR, line 11		• 22	_	
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0 .		• 24		
25	Subtract line 24 from line 22. If line 24 is more than line	22, enter 0	(	25	
26	Total Itemized Deductions. Add line 18 and line 25.			<b>)</b> 26	298.
27	Other adjustments. See instructions. Specify.		(	• 27	
28	Combine line 26 and line 27		(	28	298.
29	Is your federal AGI (Form 540, line 13) more than the Single or married/RDP filing separately Head of household Married/RDP filing jointly or qualifying surviving sp No. Transfer the amount on line 28 to line 29.	pouse/RDP	<ul> <li>\$237,035</li> <li>\$355,558</li> <li>\$474,075</li> </ul>		
	Yes. Complete the Itemized Deductions Worksheet in the	he instructions for Schedule (	CA (540), line 29 (	• 29	298.
30	Enter the larger of the amount on line 29 or your sta Single or married/RDP filing separately. See instr Married/RDP filing jointly, head of household, or or Transfer the amount on line 30 to Form 540, line 15	uctions	<b>\$5,363</b> DP . <b>\$10,726</b>	• 30 <u> </u>	10,726.

#### SCHEDULE C (Form 1040)

Department of the Treasury

#### CALIFORNIA AMOUNTS

### **Profit or Loss From Business**

(Sole Proprietorship)

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.

OMB No. 1545-0074

Attachment	
Sequence No.	09

Intern	al Revenue Service	(	Go to wv	vw.irs.gov/ScheduleC	for inst	tructions and the latest info	rmation		Sequence	e No. <b>09</b>
	Name of proprietor EFRAIN COTTO							ocial security number (SSN) XXX-XX-XXXX		
Α	Principal business or UBER AND LI			product or service (see	instruc	tions)	B Ente		m instructions 35300	
С	Business name. If no	separate bu	isiness n				-	loyer ID nu	umber (EIN) (see	e instr.)
Е	Business address (ind	cluding suite	or room	/		ROS DR SPACE 1	48			
	City, town or post offic	ce, state, an	d ZIP co	de San Mai	rcos	CA 92069				
F	Accounting method:	(1)	X Cash	(2) Accrual		(3) Other (specify)				
G	Did you "materially part	ticipate" in the	e operatio	on of this business during 2	023? If	"No," see instructions for limit o	n losses		X Yes	No
н	If you started or acqui	ired this bus	iness du	ring 2023, check here .						
I I	Did you make any pa	yments in 20	023 that	would require you to file	Form(s	) 1099? See instructions			Yes	X No
J						, 			Yes	No
Pa										
1		es. See instr	uctions f	or line 1 and check the b	ox if th	is income was reported to you	I			
-						1		1	88,	,928.
2		•						2		
3	Subtract line 2 from line	ne1						3	88,	,928.
4	Cost of goods sold (fr	om line 42)						4		
5	Gross profit. Subtrac	ct line 4 from	n line 3					5	88,	,928.
6		-		-		und (see instructions)		6		
7	Gross income. Add I	lines 5 and 6	<u> </u>	<u></u>	<u> </u>	<u></u>		7	. 88	,928.
Par				for business use of y		ome <b>only</b> on line 30.				
8	Advertising		8		18	Office expense (see instructio	· · -	18		
9	Car and truck expens	-		41 000	19	Pension and profit-sharing p		19		
40	instructions)	-	9	41,023.	20	Rent or lease (see instruction	'	20-	2	,523.
10	Commissions and fee	-	10		a L	Vehicles, machinery, and equipme		20a	, ک	, 525.
11 12	Contract labor (see instruction Depletion		11 12		21	Other business property . Repairs and maintenance		20b 21		
12	Depreciation and section		12		22	Supplies (not included in Pa		22		
	expense deduction (not				23	Taxes and licenses	· · -	23		
	included in Part III) (see instructions)		13		24	Travel and meals:	· · ·			
14	Employee benefit pro				а	Travel		24a		
	(other than on line 19	-	14		b	Deductible meals (see instruct		24b		923.
15	Insurance (other than h	nealth).	15		25	Utilities		25		
16	Interest (see instruction	ons):			26	Wages (less employment credits)		26		
а	Mortgage (paid to bar	nks, etc.)	16a		27a	Other expenses (from line 4	. (8	27a	31,	,609.
b	Other	-	16b		b	Energy efficient commercial	-			
17	Legal and professional ser		17	200.		deduction (attach Form 720	5).	27b		0.7.0
28	-					hrough 27b	-	28		<u>,278.</u> ,650.
29 20		,				elsewhere. Attach Form 8829	-	29	12,	,030.
30	unless using the simp					eisewhere. Allach Fuith 0029				
	<b>e</b> 1			total square footage of (	a) vour	home:				
	and (b) the part of you	-			.,,	. Use the Simplif	ied			
	Method Worksheet in	the instruct	ions to fig	gure the amount to enter	on line	30		30		
31	Net profit or (loss).	Subtract line	e 30 from	line 29.						
			•	orm 1040), line 3, and o					1.0	
				s). Estates and trusts, er	ter on	Form 1041, line 3.	L	31	12,	,650.
	• If a loss, you <b>must</b>	•					J			
32	•			cribes your investment in		•	)	222	All lavastics of t	
	•			th Schedule 1 (Form 1)		ne 3, and on Schedule ) Estates and trust s, enter on	}	32a	All investment is	s at fisk.
	Form 1041, line 3.				510115.)	Lotateo anu truot <b>o</b> , enter on	'	32b	Some investr	ment is
	f frou checked 32b you must attach Form 6109. Your loss may be limited									

• If you checked 32b, you must attach Form 6198. Your loss may be limited.

#### SCHEDULE C (Form 1040)

#### CALIFORNIA AMOUNTS

### **Profit or Loss From Business**

(Sole Proprietorship)

OMB No. 1545-0074 Ζι

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	

Attachment Sequence No 09

•	tment of the Treasury al Revenue Service						ructions and the latest info			Attachme	ent æ No. <b>09</b>
Name	of proprietor EFRAIN COTT(								security n	umber (SSN) XX-XX-XX	
Α	Principal business or profession, including product or service (see instructions) DIRECT SALES B Enter code from instructions 454390						i				
С	Business name. If no ENGAGE GLOB			s name, leave	e blank.			D Emp	oloyer ID n	umber (EIN)(se	e instr.)
Е	Business address (in	cluding suite	e or ro	om no.)	500 RAN	CHE	ROS DR				
	City, town or post offi	ce, state, ar	nd ZIP	code	San Mar	COS	CA 92069				
F	Accounting method:	(1)	X Ca	ash (2)	Accrual		(3) Other (specify)				
G	Did you "materially part	ticipate" in th	e opera	ation of this bu	siness during 20		"No," see instructions for limit of			X Yes	No
н		•	•		•					Ē	
1				-			) 1099? See instructions .			Yes	X No
J		-			-					Yes	No
Pa		in you nie re	quireu	10111(0) 1003		<u> </u>		· · ·	• • •		
1		as Saa inst	ruction	s for line 1 ar	d check the ho	v if thi	s income was reported to you				
•								Π	1	4	,200.
2		-							2		,
3	Subtract line 2 from li	ne1							3	4	,200.
4	Cost of goods sold (fr	rom line 42)							4		
5	Gross profit. Subtrac	ct line 4 fror	n line :	3					5	4	,200.
6		-		-			und (see instructions)		6		
7							<u> </u>		7	4	,200.
Par				s for busin	ess use of yo		ome only on line 30.				
8	Advertising		8			18	Office expense (see instruction	,	18		
9	Car and truck expens		9			19 20	Pension and profit-sharing p Rent or lease (see instruction		19		
10	instructions) Commissions and fee	F	9 10			20 a	Vehicles, machinery, and equipme	,	20a		
11	Contract labor (see instruct		11			b	Other business property .		20a		
12	Depletion	· · · ·	12			21	Repairs and maintenance		21		
13	Depreciation and sectior					22	Supplies (not included in Pa		22		
	expense deduction (not included in Part III) (see					23	Taxes and licenses	-	23		
	instructions)		13			24	Travel and meals:				
14	Employee benefit pro	grams				а	Travel		24a		
	(other than on line 19	E Contraction of the second	14			b	Deductible meals (see instruct	ions	24b		
15	Insurance (other than h	,	15			25	Utilities		25		
16	Interest (see instruction	-	4.0			26	Wages (less employment credits)		26	1	050
a b	Mortgage (paid to bar Other	. ,	16a 16b				Other expenses (from line 4 Energy efficient commercial	,	27a	1	<u>,950.</u>
b 17	Other	F	17			b	deduction (attach Form 720	0	27b		
28				usiness use o	f home. Add lin	nes 8 t	hrough 27b	5).	28	1	,950.
29	•	•					· · · · · · · · · · · · · · ·		29		,250.
30							lsewhere. Attach Form 8829				
	unless using the simp	olified metho	od. See	e instructions.							
	Simplified method fi	-						<u> </u>			
	and (b) the part of you				nount to ontor a				20		
21	Net profit or (loss).			0	nount to enter t	Jn line	30	•	30		
31	• • • •				line 3, and on	Sche	dule SE, line 2. (If you	١			
	checked the box on li			•				}	31	2	,250.
	<ul> <li>If a loss, you must</li> </ul>			.,			- ,	J			
32		-		escribes your	investment in t	this ac	tivity. See instructions.	٦			
	•						ne 3, and on Schedule	l	32a	All investment is	s at risk.
		ecked the b	ox on l	ine 1, see the	line 31 instruc	tions.)	Estates and trust s, enter on	ſ	32b	Some invest	ment is
	Form 1041, line 3.										

• If you checked 32b, you must attach Form 6198. Your loss may be limited.

For Paperwork Reduction Act Notice, see the separate instructions.

	CALIFORNIA AMOUNTS			
	Ile C (Form 1040) 2023 EFRAIN COTTO	XX	XX-XX-XXXX	Page <b>2</b>
Par	Cost of Goods Sold (see instructions)			
33	Method(s) used to value closing inventory: <b>a</b> Cost <b>b</b> Lower of cost or market <b>c</b>	c	Other (attach explar	nation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inv 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	Information on Your Vehicle. Complete this part only if you are claiming calline 9 and are not required to file Form 4562 for this business. See the instru- out if you must file Form 4562.			
43	When did you place your vehicle in service for business purposes? (month/day/year) $01/0$	1/20	)19	
44	Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used y	our veh	icle for:	
а	Business 62630 b Commuting (see instructions)	c Othe	r	
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
Par	V Other Expenses. List below business expenses not included on lines 8–26, li	ne 27b	o, or line 30.	
BUS	INESS PHONE			654.
SPO	<u>FIFY</u>			60.
UBE	R EXPENSES / FEES		30	,697.
MIS	<u>y</u>			198.
		·		
48	Total other expenses. Enter here and on line 27a	48	31	,609.

Schedule C (Form 1040) 2023

	CALIFORNIA AMOUNTS			
Sched	Ile C (Form 1040) 2023 EFRAIN COTTO	XXX	X-XX-XXXX	Page <b>2</b>
Part	III Cost of Goods Sold (see instructions)			
33	Method(s) used to value closing inventory: <b>a</b> Cost <b>b</b> Lower of cost or market <b>c</b>	Ot	her (attach explar	nation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inv If "Yes," attach explanation	entory?	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	Information on Your Vehicle. Complete this part only if you are claiming c line 9 and are not required to file Form 4562 for this business. See the instru- 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 y	our vehic	le for:	
а	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 Par	If "Yes," is the evidence written?		or line 30.	No
MON	THLY SUBSCRIPTIONS		1	,920.
			1	
ANN	JAL WEBSITE FEE			30.
48	Total other expenses. Enter here and on line 27a	48	1	,950.

Schedule	С	(Form	1040)	2023	
ouncaulo	~	(1 01111	1040)	2020	

		CALI	CALIFORNIA AMOUNTS								
SCH	HEDULE E Supplemental Income and Loss OMB No. 1545-0074										
(Forn	n <b>1040)</b>	(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.) 2023									
	Attach to Form 1040, 1040 SP, 1040 NP, or 1041										
	Attach to Form 1040, 1040-SK, 1040-NK, of 1041. Attachment attach to Form 1040, 1040-SK, 1040-NK, of 1041. Attachment Sequence No. 13										
	s) shown on return							Your social			
E	FRAIN COTTO	O and BEATRIZ FLORES						XXX	x-xx-	XXXX	
Par	t I Income or	Loss From Rental Real Estate	and	Royaltie	S						
		are in the business of renting personal p		ty, use <b>Sch</b>	edule C	. See i	nstructions. If y	ou are an ir	ndividual,	report fa	arm
		e or loss from Form 4835 on page 2, line									
A D	id you make any pa	ayments in 2023 that would require y	ou to	file Form(s	s) 1099	? See	instructions .	[	Yes	N	0
B If	"Yes," did you or w	ill you file required Form(s) 1099? .						[	Yes	N	0
1a	Physical address of	of each property (street, city, state, Z	IP co	de)							
Α	-	INC Seattle WA 9810		,							
В		A GROUP INC Camarill		A 9301	2-						
С											
1b	Type of Property	V 2 For each rental real estate pr				Fa	ir Rental	Persona	l Use	•	
	(from list below)	above, report the number of f					Days	Day	S	Q.	IV I
Α	6	personal use days. Check the only if you meet the requirem			Α						
	6	a qualified joint venture. See			В						i
C	0				C						
	of Property:				U						<u>.</u>
	ngle Family Residence	e 3 Vacation/Short-Term Rental		5 Land		7	Self-Rental				
	Iti-Family Residence	4 Commercial		6 Royalties	5		Other (describe	)			
	,			<b>,</b>			Propert				
Inco	me.				Α		В	163.		С	
3			3		~		D			0	
4			4		57	7.		35.			
Expe	nses:										
5	Advertising		5								
6		instructions)	6								
7	-	nance	7								
8 9			8 9								
9 10			10								
11			11								
12		id to banks, etc. (see instructions) .	12								
13	Other interest		13								
14			14								
15			15								
16			16								
17 18			17 18								
19		•	19								
20	` ′ ·	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									
			21		57	7.		35.			
22											
23a	· · ·	instructions)	22	(		) 23a	(	)	(		)
zsa b						23a 23b					
c											
d											
е	e Total of all amounts reported on line 20 for all properties										
24		e amounts shown on line 21. <b>Do not</b> in								6	12.
25		losses from line 21 and rental real esta						. 25	(		)
26		tate and royalty income or (loss). Col									
		nd IV, and line 40 on page 2 do not apply Otherwise, include this amount in the tota						. 26		б	12.
	(. citit 10-10), into 0. (		וו ווע וה		. <u>.</u> .			. 20	I	0	

TAXABLE YEAR

Alternative Minimum Tax and Credit Limitations — Residents

CALIFORNIA SCHEDULE

P (540)

Attac	n this schedule to Form 540.			
Name	s) as shown on Form 540	Your SSN or ITIN		
EF	RAIN COTTO AND BEATRIZ FLORES	XXX-XX-X	XXX	
Part	Alternative Minimum Taxable Income (AMTI) Important: See instructions for information reg	arding California/fe	ederal differences.	
1	If you itemized deductions, go to line 2. If you did not itemize deductions, enter your standard			
	deduction from Form 540, line 18, and go to line 6	1	10,726	00
2	Medical and dental expenses. Enter the smaller of federal Schedule A (Form 1040), line 4, or 21/2% (.4	025)		
	of federal Form 1040 or 1040-SR, line 11. See instructions			00
3	Personal property taxes and real property taxes. See instructions	🧕 3		00
4	Certain interest on a home mortgage not used to buy, build, or improve your home. See instructions .	🥑 4		00
5	Miscellaneous itemized deductions. See instructions	🧕 5		00
6	Refund of personal property taxes and real property taxes. See instructions	6	(	00)
	<b>Do not</b> include your state income tax refund on this line.	0		
7	Investment interest expense adjustment. See instructions	-		00
8	Post-1986 depreciation. See instructions			00
9	Adjusted gain or loss. See instructions			00
10	Incentive stock options (ISOs) and California qualified stock options (CQSOs). See instructions			00
11	Passive activities adjustment. See instructions			00
12	Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (541), line 12a	-		00
13	Other adjustments and preferences. Enter the amount, if any, for each item, a through I. See instruction a Circulation expenditures	ons. 00		
	a         Circulation expenditures	00		
	c Installment sales (0) 00 i Pollution control facilities (0)	00		
	d Intangible drilling costs	00		
	e Long-term contracts	00		
	f Loss limitations	00		
	Add amounts on line a through line I, and enter total here	() 13		00
14	Total Adjustments and Preferences. Combine line 1 through line 13	I		
15	Enter taxable income from Form 540, line 19. See instructions	$\sim$		
16	Net operating loss (NOL) deductions from Schedule CA (540), Part I, Section B, line 9b1, line 9b2, an	-		
	Enter as a positive amount	_		00
17	AMTI exclusion. See instructions		( 15,512	00)
18	If your federal adjusted gross income (AGI) is less than the amount for your filing status (listed below), skip thi	s line and go to		
	line 19. If you itemized deductions and your federal AGI is more than the amount for your filing status, see inst	ructions 💿 18	(	00)
	Single or married/RDP filing separately \$237,035			
	Married/RDP filing jointly or qualifying surviving spouse/RDP			
	Head of household	0		
19	Combine line 14 through line 18	Ä		
20	Alternative minimum tax NOL deduction. See instructions	•		00
21	Alternative Minimum Taxable Income. Subtract line 20 from line 19 (if married/RDP filing separate			~
	and line 21 is more than \$450,368, see instructions)	(21)	6,500	00
Part				
22	<b>Exemption Amount.</b> (If this schedule is for a certain child under age 24, see instructions.)	-		
	If your filing status is: And line 21 is not over: Enter on line 2	2:		
	Single or head of household\$326,891\$87,171Married/RDP filing jointly or qualifying surviving spouse/RDP\$435,855\$116,229		116,229	امم
		ſ ♥ 22	110,229	00
	Married/RDP filing separately\$217,924\$58,111If Part I, line 21 is more than the amount shown above for your filing status, see instructions.	)		
23	Subtract line 22 from line 21. If zero or less, enter -0 See instructions	23		00
24	Tentative Minimum Tax. Multiply line 23 by 7.0% (.07)	~		00
25	Regular tax before credits from Form 540, line 31	~		
26	Alternative Minimum Tax. Subtract line 25 from line 24. If zero or less, enter -0- here and on Forr	-		Ť
-	than zero, enter here and on Form 540, line 61. If you make estimated tax payments for taxable year			
	line 26 on the 2024 Form 540-ES, California Estimated Tax Worksheet, line 16. (Exception: If you have			
	energy or commercial solar energy first enter the result on Side 2 Part III. Section C line 23 or 24)			00

7071	221
1911	2 J I

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# EFRAIN COTTO AND BEATRIZ FLORES XXX-XX-XXXX

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				💽1	00
2	Enter the tentative minimum tax from Side 1, Part II, line 24					00
Sect	ion A – Credits that reduce excess tax.		<b>(a)</b> Credit amount	<b>(b)</b> Credit used this year	(c) Tax balance that may be offset by credits	(d) Credit carryover
3	Subtract line 2 from line 1. If zero or less enter -0- and see instructions	s.				
	This is your excess tax which may be offset by credits	3			$oldsymbol{O}$	
A1 (	Credits that reduce excess tax and have no carryover provisions.					
4	Code: 162 Prison inmate labor credit (FTB 3507)	4		$oldsymbol{O}$		
5	Code: 232 Child and dependent care expenses credit (FTB 3506)	5		Õ		
A2 C	redits that reduce excess tax and have carryover provisions. See instructions.					
6	Code: O Credit Name:	6		$oldsymbol{O}$		$oldsymbol{O}$
7	Code: OCredit Name:	7		$oldsymbol{O}$		$oldsymbol{O}$
8	Code: OCredit Name:	8		$oldsymbol{O}$		$oldsymbol{O}$
9	Code: OCredit Name:	9		$oldsymbol{O}$		$oldsymbol{O}$
10	Code: 188 Credit for prior year alternative minimum tax	10	$oldsymbol{O}$	$oldsymbol{O}$		$oldsymbol{O}$
Sect	ion 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)	11			$oldsymbol{O}$	
B1 (	Credits that reduce net tax and have no carryover provisions.					
12	Code: 170 Credit for joint custody head of household	12		$\odot$		
13	Code: 173 Credit for dependent parent	13		$oldsymbol{O}$		
14	Code: 163 Credit for senior head of household	14		$\odot$		
15	Nonrefundable renter's credit	15	120.	$oldsymbol{O}$		
B2 (	Credits that reduce net tax and have carryover provisions. See instruction	S.		_		-
16		16		$\odot$		0
17	Code: OCredit Name:	17		$oldsymbol{O}$		$\odot$
18	Code: OCredit Name:	18		$oldsymbol{O}$		$\odot$
19	Code: OCredit Name:	19		$\odot$		$oldsymbol{O}$
B3 (	Other state tax credit.					
20	Code: 187 Other state tax credit	20		$oldsymbol{O}$		
B4	Pass-through entity elective tax credit. See instructions.					
21	Code: 242 Pass-through entity elective tax credit	21		$oldsymbol{O}$		$oldsymbol{O}$
Sect	ion C – Credits that may reduce alternative minimum tax.	_				
22	Enter your alternative minimum tax from Side 1, Part II, line 26	22			$oldsymbol{O}$	
23	Code: 180 Solar energy credit carryover from Section B2, column (d)	23		$oldsymbol{O}$		$oldsymbol{O}$
24	Code: 181 Commercial solar energy credit carryover from Section B2, column (d)	24		$oldsymbol{O}$		$oldsymbol{O}$
25	Adjusted AMT. Enter the balance from line 24, column (c) here					
	and on Form 540, line 61	25			$oldsymbol{O}$	



# Nonrefundable Renter's Credit Qualification Record

Na	ame: EFRAIN COTTO and BEATRIZ FLORES	SSN:	XXX-XX	-XXXX
Ke	eep 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?		X	$[ \square ]$
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)?		X	
3	Did you pay rent, for at least half of 2023 on property in California, including a mobile home that you owned on renter which was your principal residence?		X	
4	Can you be claimed as a dependent by a parent, foster parent, legal guardian, or any other person in 2023?			X
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?		🗆	
6	Was the property you rented exempt from property tax in 2023?			X
7	Did you claim the homeowner's property tax exemption anytime during 2023?			X
8	Were you single in 2023?			X
9	Did your spouse/RDP claim the homeowner's property tax exemption anytime during 2023?			X
10	Did you and your spouse/RDP maintain separate residences for the entire year in 2023?	<u></u>	П	
	If a nonresident return is being filed, check here if one spouse/RDP is nonresident military and the other spouse/RDF resident Part-year residents - enter the number of full months you were a resident of California	0		

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(as) below for the residence(s) you reptod in California during 2022 which qualified you for this credit					

12	Enterth	e street address(es)	Delow I	or the re	esidence(s)	you re	ented in Califor	nia dui	nng 2023 which quai	nea you i	or this credit.		
								Dates rented in 2023					
		Street addre	ess				City, sta	te, an	d ZIP code		From	То	
	<b>a</b> 500	RANCHEROS	DR	SPC	148	SAN	MARCOS	CA	92069	01/	01/2023	12/31/20:	23
	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							
Name	Street address	City, state, ZIF code	relephone							
aCARL MACHALKIEWICZ	500 RANCHEROS DR	SAN MARCOS CA 9206	760-533-5568							
b										