

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **04/15/2026**

2026 Form 1040-ES Payment Voucher 1

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2026 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order.....▶	509.
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REV 02/24/26 INTUIT.CG.CFP.SP

1555

513-06-9163
BRANDON SMITH

950 E 3RD ST APT 2309
LOS ANGELES CA 90013-2684

INTERNAL REVENUE SERVICE
PO BOX 1300
CHARLOTTE NC 28201-1300

513069163 HJ SMIT 30 0 202612 430

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Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **06/15/2026**

2026 Form 1040-ES Payment Voucher 2

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2026 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order.....▶	509.
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Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **09/15/2026**

2026 Form 1040-ES Payment Voucher 3

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2026 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order.....▶	509.
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Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **01/15/2027**

2026 Form 1040-ES Payment Voucher 4

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2026 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order.....▶	509.
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REV 02/24/26 INTUIT.CG.CFP.SP

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LOS ANGELES CA 90013-2684

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PO BOX 1300
CHARLOTTE NC 28201-1300

513069163 HJ SMIT 30 0 202612 430

For the year Jan. 1–Dec. 31, 2025, or other tax year beginning , 2025, ending , 20 See separate instructions.

Filed pursuant to section 301.9100-2 Combat zone Deceased Spouse Other

Your first name and middle initial Last name Your social security number Brandon Smith 513 06 9163

If joint return, spouse's first name and middle initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. 950 E 3rd St 2309

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code Los Angeles CA 900132684

Foreign country name Foreign province/state/county Foreign postal code Presidential Election Campaign

Filing Status Single Married filing jointly (even if only one had income) Married filing separately (MFS) Head of household (HOH) Qualifying surviving spouse (QSS)

Digital Assets At any time during 2025, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)?

Table with 5 columns: Dependents (1-5), (6) Check if, (7) Credits. Rows include First name, Last name, SSN, Relationship, and various credit checkboxes.

Check if your filing status is MFS or HOH and you lived apart from your spouse for the last 6 months of 2025, or you are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse at the end of 2025.

Income section table with rows 1a through 11a. Includes total amount from Form(s) W-2, household employee wages, tip income, Medicaid waiver payments, taxable dependent care benefits, employer-provided adoption benefits, wages from Form 8919, other earned income, nontaxable combat pay election, tax-exempt interest, qualified dividends, IRA distributions, pensions and annuities, social security benefits, capital gain or loss, and adjusted gross income.

Attach Sch. B if required.

Tax and Credits

Table with columns for line numbers (11b-24), descriptions, and amounts. Includes sub-sections 11b, 12a, 12b, 12c, 12d, 12e, 13a, 13b, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24.

Standard deduction for—
• Single or Married filing separately, \$15,750
• Married filing jointly or Qualifying surviving spouse, \$31,500
• Head of household, \$23,625
• If you checked a box on line 12a, 12b, 12c, or 12d, see inst.

Payments and Refundable Credits

Table with columns for line numbers (25-33), descriptions, and amounts. Includes sub-sections 25a, 25b, 25c, 25d, 26, 27a, 27b, 27c, 28, 29, 30, 31, 32, 33.

If you have a qualifying child, you may need to attach Sch. EIC.

Refund

Table with columns for line numbers (34-36), descriptions, and amounts. Includes sub-sections 34, 35a, 35b, 35c, 35d, 36.

Amount You Owe

Table with columns for line numbers (37-38), descriptions, and amounts. Includes sub-sections 37, 38.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions. [] Yes. Complete below. [X] No
Designee's name, Phone no., Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Your signature, Date, Your occupation (Engineer), If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature, Date, Spouse's occupation, If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no. (913) 220-0098, Email address

Paid Preparer Use Only

Preparer's name, Preparer's signature, Date, PTIN, Check if: [] Self-employed
Firm's name Self-Prepared, Phone no., Firm's address, Firm's EIN

TAXABLE YEAR

2025

California Online e-file Return Authorization for Individuals

FORM

8453-OL

Your first name and initial BRANDON		Last name SMITH		Suffix	Your SSN or ITIN 513-06-9163
If filing jointly, spouse's/RDP's first name and initial		Last name		Suffix	Spouse's/RDP's SSN or ITIN
Street address (number and street) or PO box 950 E 3RD ST		Apt. no./ste. no. APT 2309	PMB/private mailbox		Daytime telephone number (913) 220-0098
City LOS ANGELES				State CA	ZIP code 90013-2684
Foreign country name		Foreign province/state/county			Foreign postal code

Part I Tax Return Information (whole dollars only)

1 California adjusted gross income. See instructions	1	111415
2 Refund or no amount due. See instructions	2	410
3 Amount you owe. See instructions	3	

Part II Settle Your Account Electronically for Taxable Year 2025 (Pay by 4/15/2026)

- 4 Direct deposit of refund
- 5 Electronic funds withdrawal 5a Amount _____ 5b Withdrawal date (mm/dd/yyyy) _____

Part III Make Estimated Tax Payments for Taxable Year 2026 (These are NOT installment payments for the current amount you owe.)

	First Payment 4/15/2026	Second Payment 6/15/2026	Third Payment 9/15/2026	Fourth Payment 1/15/2027
6 Amount				
7 Withdrawal date				

Part IV Banking Information (Have you verified your banking information?)

- 8 Amount of refund to be directly deposited to account below _____ 410
- 9 Routing number 122235821
- 10 Account number 157544442609
- 11 Type of account: Checking Savings
- 12 The remaining amount of my refund for direct deposit _____
- 13 Routing number _____
- 14 Account number _____
- 15 Type of account: Checking Savings

Part V Declaration of Taxpayer(s)

I authorize my account to be settled as designated in Part II. If I check Part II, box 4, I declare that the direct deposit refund information in Part IV agrees with the authorization stated on my return. If I check Part II, box 5, I authorize an electronic funds withdrawal for the amount listed on line 5a and any estimated payment amounts listed on line 6 from the bank account listed on lines 9, 10, and 11. If I have filed a joint return, this is an irrevocable appointment of the other spouse/registered domestic partner (RDP) as an agent to receive the refund or authorize an electronic funds withdrawal.

Under penalties of perjury, I declare that the information I provided to the Franchise Tax Board (FTB), either directly or through e-file software, including my name, address, and social security number (SSN) or individual taxpayer identification number (ITIN), and the amounts shown in Part I above, agrees with the information and amounts shown on the corresponding lines of my 2025 California income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. If I am filing a balance due return, I understand that if the FTB does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I authorize my return and accompanying schedules and statements to be transmitted to the FTB directly or through the e-file software. **If the processing of my return or refund is delayed, I authorize the FTB to disclose to me, either directly or through the e-file software, the reason(s) for the delay or the date when the refund was sent.**

Sign Here

Your signature

Date

Spouse's/RDP's signature. If filing jointly, both must sign.
It is unlawful to forge a spouse's/RDP's signature.

Date

2025 California Resident Income Tax Return

540

APE

DO NOT ATTACH FEDERAL RETURN

513-06-9163 SMIT
BRANDON SMITH

25

950 E 3RD ST APT 2309
LOS ANGELES CA 90013-2684

01-05-1990

Principal Residence

Enter your county at time of filing (see instructions)

LOS ANGELES

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

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

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

Apt. no/ste. no.

City

State

ZIP code

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

Filing Status

- 1 Single
- 2 Married/RDP filing jointly (even if only one spouse/RDP had income). See instructions.
- 3 Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here.
- 4 Head of household (with qualifying person). See instructions.
- 5 Qualifying surviving spouse/RDP. Enter year spouse/RDP died.

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

Exemptions

► For line 7, line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line.

Whole dollars only

- 7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions. 7 1 X \$153 = \$ 153
- 8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions. 8 X \$153 = \$
- 9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. 9 X \$153 = \$

Your name: Your SSN or ITIN:

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

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

Total dependent exemptions ● 10 X \$475 = ● \$

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

12	State wages from your federal Form(s) W-2, box 16 ● 12	<input type="text" value="111415"/>	<input type="text" value=".00"/>
13	Enter federal adjusted gross income (AGI) from federal Form 1040 or 1040-SR, line 11b. ... ● 13	<input type="text" value="111415"/>	<input type="text" value=".00"/>
14	California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 27, column B. ● 14	<input type="text" value="0"/>	<input type="text" value=".00"/>
15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15	<input type="text" value="111415"/>	<input type="text" value=".00"/>
16	California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 27, column C. ● 16	<input type="text"/>	<input type="text" value=".00"/>
17	California adjusted gross income. Combine line 15 and line 16 ● 17	<input type="text" value="111415"/>	<input type="text" value=".00"/>
18	Enter the larger of { Your California itemized deductions from Schedule CA (540), Part II, line 30; OR Your California standard deduction shown below for your filing status: • Single or Married/RDP filing separately. \$5,706 • Married/RDP filing jointly, Head of household, or Qualifying surviving spouse/RDP. \$11,412 If Married/RDP filing separately or the box on line 6 is checked, STOP . See instructions. . . ● 18	<input type="text" value="5706"/>	<input type="text" value=".00"/>
19	Subtract line 18 from line 17. This is your taxable income . If less than zero, enter -0- ● 19	<input type="text" value="105709"/>	<input type="text" value=".00"/>

31	Tax. Check the box if from: <input type="checkbox"/> Tax Table <input checked="" type="checkbox"/> Tax Rate Schedule ● <input type="checkbox"/> FTB 3800 ● <input type="checkbox"/> FTB 3803 ● 31	<input type="text" value="6270"/>	<input type="text" value=".00"/>
32	Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$252,203, see instructions. ● 32	<input type="text" value="153"/>	<input type="text" value=".00"/>
33	Subtract line 32 from line 31. If less than zero, enter -0- ● 33	<input type="text" value="6117"/>	<input type="text" value=".00"/>
34	Tax. See instructions. Check the box if from: ● <input type="checkbox"/> Schedule G-1 ● <input type="checkbox"/> FTB 5870A. . . ● 34	<input type="text"/>	<input type="text" value=".00"/>
35	Add line 33 and line 34 ● 35	<input type="text" value="6117"/>	<input type="text" value=".00"/>

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

Your name: Your SSN or ITIN:

Special Credits	45	To claim more than two credits, see instructions. Attach Schedule P (540)	<input type="radio"/>	45	<input type="text"/>	<input type="text" value=".00"/>
	46	Nonrefundable Renter's Credit. See instructions	<input type="radio"/>	46	<input type="text"/>	<input type="text" value=".00"/>
	47	Add line 40 through line 46. These are your total credits	<input checked="" type="radio"/>	47	<input type="text"/>	<input type="text" value=".00"/>
	48	Subtract line 47 from line 35. If less than zero, enter -0-	<input checked="" type="radio"/>	48	<input type="text" value="6117"/>	<input type="text" value=".00"/>

Other Taxes	61	Alternative Minimum Tax. Attach Schedule P (540)	<input type="radio"/>	61	<input type="text"/>	<input type="text" value=".00"/>
	62	Behavioral Health Services Tax. See instructions	<input type="radio"/>	62	<input type="text"/>	<input type="text" value=".00"/>
	63	Other taxes and credit recapture. See instructions	<input type="radio"/>	63	<input type="text"/>	<input type="text" value=".00"/>
	64	Add line 48, line 61, line 62, and line 63. This is your total tax.	<input type="radio"/>	64	<input type="text" value="6117"/>	<input type="text" value=".00"/>

Payments	71	California income tax withheld. See instructions	<input type="radio"/>	71	<input type="text" value="6527"/>	<input type="text" value=".00"/>
	72	2025 California estimated tax and other payments. See instructions	<input type="radio"/>	72	<input type="text"/>	<input type="text" value=".00"/>
	73	Withholding (Form 592-B and/or Form 593). See instructions	<input type="radio"/>	73	<input type="text"/>	<input type="text" value=".00"/>
	74	Refundable Program 4.0 California Motion Picture and Television Production Credit. See instructions	<input type="radio"/>	74	<input type="text"/>	<input type="text" value=".00"/>
	75	Earned Income Tax Credit (EITC). See instructions	<input type="radio"/>	75	<input type="text"/>	<input type="text" value=".00"/>
	76	Young Child Tax Credit (YCTC). See instructions	<input type="radio"/>	76	<input type="text"/>	<input type="text" value=".00"/>
	77	Foster Youth Tax Credit (FYTC). See instructions	<input type="radio"/>	77	<input type="text"/>	<input type="text" value=".00"/>
	78	Add line 71 through line 77. These are your total payments. See instructions	<input checked="" type="radio"/>	78	<input type="text" value="6527"/>	<input type="text" value=".00"/>

Use Tax	91	Use Tax. Do not leave blank. See instructions.	<input type="radio"/>	91	<input type="text" value="0"/>	<input type="text" value=".00"/>
	If line 91 is zero, check if: <input checked="" type="radio"/> <input type="checkbox"/> No use tax is owed. <input type="radio"/> <input type="checkbox"/> You paid your use tax obligation directly to CDTFA.					

ISR Penalty	92	If you and your household had full-year health care coverage, check the box. See instructions. Medicare Part A or C coverage is qualifying health care coverage.	<input type="radio"/>	<input checked="" type="checkbox"/>		
	If you did not check the box, see instructions.					
	92	Individual Shared Responsibility (ISR) Penalty. See instructions	<input type="radio"/>	92	<input type="text"/>	<input type="text" value=".00"/>

Overpaid Tax/Tax Due	93	Payments balance. If line 78 is more than line 91, subtract line 91 from line 78	<input checked="" type="radio"/>	93	<input type="text" value="6527"/>	<input type="text" value=".00"/>
	94	Use Tax balance. If line 91 is more than line 78, subtract line 78 from line 91	<input checked="" type="radio"/>	94	<input type="text"/>	<input type="text" value=".00"/>
	95	Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92, subtract line 92 from line 93.	<input checked="" type="radio"/>	95	<input type="text" value="6527"/>	<input type="text" value=".00"/>
	96	Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93, subtract line 93 from line 92.	<input checked="" type="radio"/>	96	<input type="text"/>	<input type="text" value=".00"/>
	97	Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95.	<input checked="" type="radio"/>	97	<input type="text" value="410"/>	<input type="text" value=".00"/>

Your name:

Your SSN or ITIN:

Overpaid Tax/Tax Due	98 Amount of line 97 you want applied to your 2026 estimated tax ● 98 <input type="text"/>	.00
	99 Overpaid tax available this year. Subtract line 98 from line 97 ● 99 <input type="text" value="410"/>	.00
	100 Tax due. If line 95 is less than line 64, subtract line 95 from line 64 ● 100 <input type="text"/>	.00

		Code	Amount	
Contributions	California Seniors Special Fund. See instructions ●	400	<input type="text"/>	.00
	Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund ●	401	<input type="text"/>	.00
	Rare and Endangered Species Preservation Voluntary Tax Contribution Program ●	403	<input type="text"/>	.00
	California Breast Cancer Research Voluntary Tax Contribution Fund. ●	405	<input type="text"/>	.00
	California Firefighters' Memorial Voluntary Tax Contribution Fund ●	406	<input type="text"/>	.00
	Emergency Food for Families Voluntary Tax Contribution Fund ●	407	<input type="text"/>	.00
	California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund. ●	408	<input type="text"/>	.00
	California Cancer Research Voluntary Tax Contribution Fund ●	413	<input type="text"/>	.00
	School Supplies for Homeless Children Voluntary Tax Contribution Fund ●	422	<input type="text"/>	.00
	State Parks Protection Fund/Parks Pass Purchase ●	423	<input type="text"/>	.00
	Protect Our Coast and Oceans Voluntary Tax Contribution Fund. ●	424	<input type="text"/>	.00
	Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund ●	431	<input type="text"/>	.00
	California Senior Citizen Advocacy Voluntary Tax Contribution Fund ●	438	<input type="text"/>	.00
	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund. ●	439	<input type="text"/>	.00
	Mental Health Crisis Prevention Voluntary Tax Contribution Fund. ●	445	<input type="text"/>	.00
	California ALS Research Network Voluntary Tax Contribution Fund. ●	447	<input type="text"/>	.00
	California Pediatric Cancer Research Voluntary Tax Contribution Fund. ●	448	<input type="text"/>	.00
Parkinson's Disease Research Voluntary Tax Contribution Fund. ●	449	<input type="text"/>	.00	
110 Add amounts in code 400 through code 449. This is your total contribution ●	110	<input type="text"/>	.00	

REV 02/20/26 INTUIT.CG.CFP.SP

Your name: Your SSN or ITIN:

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

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

115 **REFUND OR NO AMOUNT DUE.** Subtract the sum of line 110, line 112, and line 113 from line 99. See instructions.
Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001** ● 115 .00

Refund and Direct Deposit
Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip.
See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.
All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:
● Type
● Routing number ● Checking ● Account number ● 116 Direct deposit amount .00
● Savings

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

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

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

Organ Donor Election
By checking the applicable box you authorize written consent for Donate Life California to enroll you in the Donate Life California Organ and Tissue Donor Registry, and for the Franchise Tax Board to share limited information from your tax return with Donate Life California.
If your individual information has changed since the last time you filed a tax return, and are already registered with Donate Life California, re-checking the box will send your most updated individual information to Donate Life California. If you do not check the box, Donate Life California will not enroll you in the registry at this time. ● Primary taxpayer ● Spouse/RDP (if joint tax return)
To remove your name from the registry contact Donate Life California directly. For more information, see the Consent Language in the instructions.

Your name: SMITH

Your SSN or ITIN: 513-06-9163

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

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

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

Your signature: [] Date: [] Spouse's/RDP's signature (if a joint tax return, both must sign): []

Sign Here

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

Joint tax return? See instructions.

Your email address. Enter only one email address. [] Preferred phone number: 9132200098

Print paid preparer's name: [] Paid preparer's phone number: []

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

Firm's name (or yours, if self-employed): [] PTIN: []

Firm's address: [] Firm's FEIN: []

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

Print Third Party Designee's Name: [] Telephone Number: []

REV 02/20/26 INTUIT.CG.CFP.SP

2025 California Adjustments – Residents

CA (540)

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

Name(s) as shown on tax return BRANDON SMITH	SSN or ITIN 513069163
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Part I Income Adjustment Schedule		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
Section A – Income from federal Form 1040 or 1040-SR				
1 a Total amount from federal Form(s) W-2, box 1. See instructions	1a	<input checked="" type="radio"/> 111415	<input checked="" type="radio"/>	<input checked="" type="radio"/>
b Household employee wages not reported on federal Form(s) W-2	1b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
c Tip income not reported on line 1a	1c	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
d Medicaid waiver payments not reported on federal Form(s) W-2. See instructions	1d	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
e Taxable dependent care benefits from federal Form 2441, line 26	1e	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
f Employer-provided adoption benefits from federal Form 8839, line 31	1f	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
g Wages from federal Form 8919, line 6.	1g	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
h Other earned income. See instr. Enter type & amount. <input checked="" type="radio"/>	1h	<input checked="" type="radio"/> 0	<input checked="" type="radio"/>	<input checked="" type="radio"/>
i Nontaxable combat pay election. See instructions.	1i			<input checked="" type="radio"/>
z Add line 1a through line 1i.	1z	<input checked="" type="radio"/> 111415	<input checked="" type="radio"/>	<input checked="" type="radio"/>
2 Taxable interest. a <input checked="" type="radio"/>	2b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
3 Ordinary dividends. See instructions. a <input checked="" type="radio"/>	3b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
4 IRA distributions. See instructions. a <input checked="" type="radio"/>	4b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
5 Pensions and annuities. See instructions. . . . a <input checked="" type="radio"/>	5b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
6 Social security benefits. a <input checked="" type="radio"/>	6b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
7 a Capital gain or (loss). See instructions	7a	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
Section B – Additional Income from federal Schedule 1 (Form 1040)				
1 Taxable refunds, credits, or offsets of state and local income taxes	1	<input checked="" type="radio"/> 0	<input checked="" type="radio"/> 0	
2 a Alimony received. b Date of original divorce or separation agreement. See instr. <input checked="" type="radio"/>	2a	<input checked="" type="radio"/>		<input checked="" type="radio"/>
3 Business income or (loss). See instructions.	3	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
4 Other gains or (losses)	4	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	5	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
6 Farm income or (loss)	6	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
7 Unemployment compensation	7	<input checked="" type="radio"/>	<input checked="" type="radio"/>	

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

Section B – Additional Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
9 a Total other income. Add line 8a through line 8z 9a	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
b1 Disaster loss deduction from form FTB 3805V. . . 9b1		<input checked="" type="radio"/>	
b2 NOL deduction from form FTB 3805V 9b2		<input checked="" type="radio"/>	
b3 NOL deduction from form FTB 3805Z, FTB 3807, or FTB 3809 9b3		<input checked="" type="radio"/>	
10 Total. Add Section A, line 1z through line 7a, and Section B, line 1 through line 7, and line 9a in column A and column C. Add Section A, line 1z through line 7a, and Section B, line 1 through line 7, line 9a, and line 9b1 through line 9b3 in column B (as applicable). See instructions. 10	<input checked="" type="radio"/> 111415	<input checked="" type="radio"/> 0	<input checked="" type="radio"/>

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

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

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Section C – Adjustments to Income Continued		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
24	Other adjustments:			
a	Jury duty pay 24a	<input type="radio"/>		
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit. 24b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m 24c	<input type="radio"/>	<input type="radio"/>	
d	Reforestation amortization and expenses. 24d	<input type="radio"/>	<input type="radio"/>	
e	Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 24e	<input type="radio"/>		
f	Contributions to IRC Section 501(c)(18)(D) pension plans 24f	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
g	Contributions by certain chaplains to IRC Section 403(b) plans 24g	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims 24h	<input type="radio"/>		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations. 24i	<input type="radio"/>	<input type="radio"/>	
j	Housing deduction from federal Form 2555 24j	<input type="radio"/>	<input type="radio"/>	
k	Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) 24k	<input type="radio"/>		
z	Other adjustments. List type and amount.			
	<input type="radio"/> 24z	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
25	Total other adjustments. Add line 24a through line 24z 25	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
26	Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions 26	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
27	Total. Subtract line 26 from line 10 in columns A, B, and C. See instructions 27	<input type="radio"/> 111415	<input type="radio"/> 0	<input type="radio"/>

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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
Medical and Dental Expenses See instructions.			
1 Medical and dental expenses <input checked="" type="radio"/> _____ 1			
2 Enter amount from federal Form 1040 or 1040-SR, line 11b. <input checked="" type="radio"/> <u>111415</u> 2			
3 Multiply line 2 by 7.5% (0.075) <input checked="" type="radio"/> <u>8356</u> 3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 4 <input checked="" type="radio"/>			<input checked="" type="radio"/>
Taxes You Paid			
5 a State and local income tax or general sales taxes. .5a <input checked="" type="radio"/> <u>7879</u> <input checked="" type="radio"/> <u>7879</u>	<u>7879</u>	<u>7879</u>	
b State and local real estate taxes5b <input checked="" type="radio"/>			
c State and local personal property taxes5c <input checked="" type="radio"/> <u>0</u>	<u>0</u>		
d Add line 5a through line 5c.5d <input checked="" type="radio"/> <u>7879</u>	<u>7879</u>		
e Enter the smaller of line 5d or \$40,000 (\$20,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B. Enter the difference from line 5d and line 5e, column A in line 5e, column C5e <input checked="" type="radio"/>	<u>7879</u>	<u>7879</u>	<u>0</u>
6 Other taxes. List type <input checked="" type="radio"/> _____ 6 <input checked="" type="radio"/>			<input checked="" type="radio"/>
7 Add line 5e and line 6. 7 <input checked="" type="radio"/> <u>7879</u> <input checked="" type="radio"/> <u>7879</u> <input checked="" type="radio"/> <u>0</u>	<u>7879</u>	<u>7879</u>	<u>0</u>
Interest You Paid			
8 a Home mortgage interest and points reported to you on federal Form 10988a <input checked="" type="radio"/> <u>0</u>	<u>0</u>		<input checked="" type="radio"/>
b Home mortgage interest not reported to you on federal Form 10988b <input checked="" type="radio"/>			<input checked="" type="radio"/>
c Points not reported to you on federal Form 1098. .8c <input checked="" type="radio"/>			<input checked="" type="radio"/>
d Reserved for future use8d			
e Add line 8a through line 8c.8e <input checked="" type="radio"/> <u>0</u> <input checked="" type="radio"/>	<u>0</u>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
9 Investment interest. 9 <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
10 Add line 8e and line 9. 10 <input checked="" type="radio"/> <u>0</u> <input checked="" type="radio"/>	<u>0</u>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

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Part II Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Gifts to Charity			
11 Gifts by cash or check..... 11	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
12 Other than by cash or check..... 12	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
13 Carryover from prior year..... 13	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
14 Add line 11 through line 13..... 14	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
Casualty and Theft Losses			
15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions . . 15	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
Other Itemized Deductions			
16 Other—from list in federal instructions..... 16	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C..... 17	<input checked="" type="radio"/> 7879	<input checked="" type="radio"/> 7879	<input checked="" type="radio"/> 0
18 Total. Combine line 17 column A less column B plus column C..... <input checked="" type="radio"/> 18			0

Job Expenses and Certain Miscellaneous Deductions

19 Unreimbursed employee expenses: job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions **19**

20 Tax preparation fees..... **20**

21 Other expenses: investment, safe deposit box, etc. List type..... **21** 0

22 Add line 19 through line 21..... **22** 0

23 Enter amount from federal Form 1040 or 1040-SR, line 11b..... 111415

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0..... **24** 2228

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

26 Total Itemized Deductions. Add line 18 and line 25..... **26** 0

27 Other adjustments. See instructions. Specify. **27**

28 Combine line 26 and line 27..... **28** 0

29 Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?

Single or married/RDP filing separately..... **\$252,203**
Head of household..... **\$378,310**
Married/RDP filing jointly or qualifying surviving spouse/RDP..... **\$504,411**

No. Transfer the amount on line 28 to line 29.
Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29..... **29** 0

30 Enter the larger of the amount on line 29 or your standard deduction shown below:

Single or married/RDP filing separately. See instructions..... **\$5,706**
Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP .. **\$11,412**

Transfer the amount on line 30 to Form 540, line 18...... **30** 5706