

Filing Status

Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying widow(er) (QW)

Check only one box.

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

Your first name and middle initial MICHAEL A		Last name MANN	Your social security number
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.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).			Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	Foreign postal code	If more than four dependents, see instructions and ✓ here ▶ <input type="checkbox"/>

Standard Deduction

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

Age/Blindness

You: Were born before January 2, 1955 Are blind Spouse: Was born before January 2, 1955 Is blind

Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):	
				Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

1 Wages, salaries, tips, etc. Attach Form(s) W-2		1	27232
2a Tax-exempt interest	2a	b Taxable interest. Attach Sch. B if required	2b
3a Qualified dividends	3a	b Ordinary dividends. Attach Sch. B if required	3b
4a IRA distributions	4a	b Taxable amount	4b
c Pensions and annuities	4c	d Taxable amount	4d
5a Social security benefits	5a	b Taxable amount	5b
6 Capital gain or (loss). Attach Schedule D if required. If not required, check here			6
7a Other income from Schedule 1, line 9			7a -105
b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income			7b 27127
8a Adjustments to income from Schedule 1, line 22			8a 500
b Subtract line 8a from line 7b. This is your adjusted gross income			8b 26627
9 Standard deduction or itemized deductions (from Schedule A)	9		12200
10 Qualified business income deduction. Attach Form 8995 or Form 8995-A	10		
11a Add lines 9 and 10			11a 12200
b Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-			11b 14427

Standard Deduction for—
 • Single or Married filing separately, \$12,200
 • Married filing jointly or Qualifying widow(er), \$24,400
 • Head of household, \$18,350
 • If you checked any box under *Standard Deduction*, see instructions.

12a	Tax (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	12a	1537		
b	Add Schedule 2, line 3, and line 12a and enter the total			12b	1537
13a	Child tax credit or credit for other dependents	13a			
b	Add Schedule 3, line 7, and line 13a and enter the total			13b	
14	Subtract line 13b from line 12b. If zero or less, enter -0-			14	1537
15	Other taxes, including self-employment tax, from Schedule 2, line 10			15	
16	Add lines 14 and 15. This is your total tax			16	1537
17	Federal income tax withheld from Forms W-2 and 1099			17	2858
18	Other payments and refundable credits:				
a	Earned income credit (EIC)	18a			
b	Additional child tax credit. Attach Schedule 8812	18b			
c	American opportunity credit from Form 8863, line 8	18c			
d	Schedule 3, line 14	18d			
e	Add lines 18a through 18d. These are your total other payments and refundable credits			18e	
19	Add lines 17 and 18e. These are your total payments			19	2858

• If you have a qualifying child, attach Sch. EIC.
 • If you have nontaxable combat pay, see instructions.

Refund

20	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid	20	1321
21a	Amount of line 20 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	21a	1321
b	Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number <input type="text"/>		
22	Amount of line 20 you want applied to your 2020 estimated tax	22	

Direct deposit? See instructions.

Amount You Owe

23	Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions	23	
24	Estimated tax penalty (see instructions)	24	

Third Party Designee

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. **Yes.** Complete below. **No**

(Other than paid preparer) 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.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation HEALTHCARE WORKER	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no. <input type="text"/>	Email address <input type="text"/>		

Paid Preparer Use Only

Preparer's name <input type="text"/>	Preparer's signature <input type="text"/>	Date <input type="text"/>	PTIN <input type="text"/>	Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed
Firm's name <input type="text"/>	Phone no. <input type="text"/>			
Firm's address <input type="text"/>	Firm's EIN <input type="text"/>			

SCHEDULE 1
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ **Attach to Form 1040 or 1040-SR.**

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

OMB No. 1545-0074

2019
Attachment
Sequence No. **01**

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

Your social security number

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? Yes No

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	-105
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income. List type and amount ▶	8	
9	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a	9	-105

Part II Adjustments to Income

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN ▶		
c	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	
20	Student loan interest deduction	20	500
21	Tuition and fees. Attach Form 8917	21	
22	Add lines 10 through 21. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 8a	22	500

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

Cat. No. 71479F

Schedule 1 (Form 1040 or 1040-SR) 2019

SCHEDULE C
(Form 1040 or 1040-SR)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2019
Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

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

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

Name of proprietor MICHAEL A MANN		Social security number (SSN)
A Principal business or profession, including product or service (see instructions) INFORMATION	B Enter code from instructions ▶ 5 1 1 0 0 0	
C Business name. If no separate business name, leave blank. MICHAEL MANN WEB DESIGN	D Employer ID number (EIN) (see instr.)	
E Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
G Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2019, check here		<input type="checkbox"/>
I Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions)		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file required Forms 1099?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ▶ <input type="checkbox"/>	1	457
2 Returns and allowances	2	0.00
3 Subtract line 2 from line 1	3	457
4 Cost of goods sold (from line 42)	4	0
5 Gross profit. Subtract line 4 from line 3	5	457
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	0.00
7 Gross income. Add lines 5 and 6 ▶	7	457

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

8 Advertising	8	0.00	18 Office expense (see instructions)	18	0.00
9 Car and truck expenses (see instructions)	9	0	19 Pension and profit-sharing plans	19	0.00
10 Commissions and fees	10	0.00	20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	0.00	a Vehicles, machinery, and equipment	20a	0.00
12 Depletion	12	0.00	b Other business property	20b	0.00
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	0	21 Repairs and maintenance	21	0.00
14 Employee benefit programs (other than on line 19)	14	0.00	22 Supplies (not included in Part III)	22	0.00
15 Insurance (other than health)	15	0.00	23 Taxes and licenses	23	0.00
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a	0.00	a Travel	24a	0.00
b Other	16b	0.00	b Deductible meals (see instructions)	24b	0
17 Legal and professional services	17	0.00	25 Utilities	25	0.00
			26 Wages (less employment credits)	26	0.00
			27a Other expenses (from line 48)	27a	562.00
			b Reserved for future use	27b	0

28 Total expenses before expenses for business use of home. Add lines 8 through 27a ▶	28	562
29 Tentative profit or (loss). Subtract line 28 from line 7	29	-105

30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions).
Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30

	30	0
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31 **Net profit or (loss).** Subtract line 30 from line 29.

- If a profit, enter on both **Schedule 1 (Form 1040 or 1040-SR), line 3** (or **Form 1040-NR, line 13**) and on **Schedule SE, line 2**. (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3**.
- If a loss, you **must** go to line 32.

	31	-105
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32 If you have a loss, check the box that describes your investment in this activity (see instructions).

- If you checked 32a, enter the loss on both **Schedule 1 (Form 1040 or 1040-SR), line 3** (or **Form 1040-NR, line 13**) and on **Schedule SE, line 2**. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3**.
- If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

32a <input checked="" type="checkbox"/> All investment is at risk.	
32b <input type="checkbox"/> Some investment is not at risk.	

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)		
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes	<input type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	0.00
36	Purchases less cost of items withdrawn for personal use	36	0.00
37	Cost of labor. Do not include any amounts paid to yourself	37	0.00
38	Materials and supplies	38	0.00
39	Other costs	39	0.00
40	Add lines 35 through 39	40	0
41	Inventory at end of year	41	0.00
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	0

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

43	When did you place your vehicle in service for business purposes? (month, day, year) ▶ / /	
44	Of the total number of miles you drove your vehicle during 2019, enter the number of miles you used your vehicle for:	
a	Business <u>0</u> b Commuting (see instructions) <u>0</u> c Other <u>0</u>	
45	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use?.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
47a	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
b	If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

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

Phone Service	355.00
Domain Names	191.00
Credit Card Fees	13.00
Amazon AWS Backups	3.00
48 Total other expenses. Enter here and on line 27a	48 562.00

2019 California Resident Income Tax Return

540

MICHAEL A MANN

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. See inst.
- 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 widow(er). Enter year spouse/RDP died.

See instructions.

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

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

- 7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions. 7 X \$122 = \$
- 8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. 8 X \$122 = \$
- 9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. 9 X \$122 = \$
- 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	<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 X \$378 = \$

Your name: Your SSN or ITIN:

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

Taxable Income	12 State wages from your federal Form(s) W-2, box 16 <input type="radio"/> 12 <input type="text" value="27232"/> <input type="text" value="00"/>		
	13 Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 8b <input checked="" type="radio"/> 13 <input type="text" value="26627"/> <input type="text" value="00"/>		
	14 California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 23, column B. <input type="radio"/> 14 <input type="text" value="00"/> <input type="text" value="00"/>		
	15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions <input type="radio"/> 15 <input type="text" value="26627"/> <input type="text" value="00"/>		
	16 California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 23, column C. <input type="radio"/> 16 <input type="text" value="00"/> <input type="text" value="00"/>		
	17 California adjusted gross income. Combine line 15 and line 16 <input type="radio"/> 17 <input type="text" value="26627"/> <input type="text" value="00"/>		
	18 Enter the larger of <input type="radio"/> 18 <input type="text" value="4537"/> <input type="text" value="00"/>	<ul style="list-style-type: none"> Your California itemized deductions from Schedule CA (540), Part II, line 30; OR Your California standard deduction shown below for your filing status: <ul style="list-style-type: none"> • Single or Married/RDP filing separately. \$4,537 • Married/RDP filing jointly, Head of household, or Qualifying widow(er) . . . \$9,074 If Married/RDP filing separately or the box on line 6 is checked, STOP. See instructions 	
	19 Subtract line 18 from line 17. This is your taxable income . If less than zero, enter -0- <input checked="" type="radio"/> 19 <input type="text" value="22090"/> <input type="text" value="00"/>		

Tax	31 Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule <input type="radio"/> 31 <input type="text" value="378"/> <input type="text" value="00"/>	
	<input type="radio"/> FTB 3800 <input type="radio"/> FTB 3803 <input type="radio"/> 31 <input type="text" value="00"/> <input type="text" value="00"/>	
	32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$200,534, see instructions. <input checked="" type="radio"/> 32 <input type="text" value="122"/> <input type="text" value="00"/>	
	33 Subtract line 32 from line 31. If less than zero, enter -0- <input checked="" type="radio"/> 33 <input type="text" value="256"/> <input type="text" value="00"/>	
	34 Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A <input type="radio"/> 34 <input type="text" value="00"/> <input type="text" value="00"/>	
	35 Add line 33 and line 34 <input checked="" type="radio"/> 35 <input type="text" value="256"/> <input type="text" value="00"/>	

Special Credits	40 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. <input type="radio"/> 40 <input type="text" value="00"/> <input type="text" value="00"/>	
	43 Enter credit name <input type="text"/> code <input type="radio"/> <input type="text"/> and amount. <input type="radio"/> 43 <input type="text" value="00"/> <input type="text" value="00"/>	
	44 Enter credit name <input type="text"/> code <input type="radio"/> <input type="text"/> and amount. <input type="radio"/> 44 <input type="text" value="00"/> <input type="text" value="00"/>	
	45 To claim more than two credits. See instructions. Attach Schedule P (540). <input type="radio"/> 45 <input type="text" value="00"/> <input type="text" value="00"/>	
	46 Nonrefundable renter's credit. See instructions <input type="radio"/> 46 <input type="text" value="00"/> <input type="text" value="00"/>	
	47 Add line 40 through line 46. These are your total credits <input checked="" type="radio"/> 47 <input type="text" value="00"/> <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="256"/> <input type="text" value="00"/>	

Your name: Your SSN or ITIN:

Other Taxes	61	Alternative minimum tax. Attach Schedule P (540)	● 61	<input type="text"/>	.00
	62	Mental Health Services Tax. See instructions	● 62	<input type="text"/>	.00
	63	Other taxes and credit recapture. See instructions	● 63	<input type="text"/>	.00
	64	Add line 48, line 61, line 62, and line 63. This is your total tax.	● 64	<input type="text" value="256"/>	.00

Payments	71	California income tax withheld. See instructions	● 71	<input type="text" value="705"/>	.00
	72	2019 CA estimated tax and other payments. See instructions	● 72	<input type="text"/>	.00
	73	Withholding (Form 592-B and/or 593). See instructions	● 73	<input type="text"/>	.00
	74	Excess SDI (or VPMI) withheld. See instructions	● 74	<input type="text"/>	.00
	75	Earned Income Tax Credit (EITC)	● 75	<input type="text" value="22"/>	.00
	76	Young Child Tax Credit (YCTC). See instructions	● 76	<input type="text"/>	.00
	77	Add lines 71 through 76. These are your total payments. See instructions	⊙ 77	<input type="text" value="727"/>	.00

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

Overpaid Tax/Tax Due	92	Payments balance. If line 77 is more than line 91, subtract line 91 from line 77	⊙ 92	<input type="text" value="727"/>	.00
	93	Use Tax balance. If line 91 is more than line 77, subtract line 77 from line 91	⊙ 93	<input type="text"/>	.00
	94	Overpaid tax. If line 92 is more than line 64, subtract line 64 from line 92.	⊙ 94	<input type="text" value="471"/>	.00
	95	Amount of line 94 you want applied to your 2020 estimated tax	● 95	<input type="text"/>	.00
	96	Overpaid tax available this year. Subtract line 95 from line 94	● 96	<input type="text" value="471"/>	.00
	97	Tax due. If line 92 is less than line 64, subtract line 92 from line 64	⊙ 97	<input type="text"/>	.00

Your name: Your SSN or ITIN:



		<u>Code</u>	<u>Amount</u>
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 Fund	● 406	<input type="text"/> .00
	Emergency Food for Families Voluntary Tax Contribution Fund	● 407	<input type="text"/> .00
	California Peace Officer Memorial Foundation Fund	● 408	<input type="text"/> .00
	California Sea Otter Fund	● 410	<input type="text"/> .00
	California Cancer Research Voluntary Tax Contribution Fund	● 413	<input type="text"/> .00
	School Supplies for Homeless Children 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
	Keep Arts in Schools Voluntary Tax Contribution Fund	● 425	<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
	Rape Kit Backlog Voluntary Tax Contribution Fund	● 440	<input type="text"/> .00
	Organ and Tissue Donor Registry Voluntary Tax Contribution Fund	● 441	<input type="text"/> .00
	National Alliance on Mental Illness California Voluntary Tax Contribution Fund	● 442	<input type="text"/> .00
	Schools Not Prisons Voluntary Tax Contribution Fund	● 443	<input type="text"/> .00
Suicide Prevention Voluntary Tax Contribution Fund	● 444	<input type="text"/> .00	
110 Add code 400 through code 444. This is your total contribution	● 110	<input type="text"/> .00	

Your name: Your SSN or ITIN:

Amount You Owe **111 AMOUNT YOU OWE.** If you do not have an amount on line 96, add line 93, line 97, 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 110, line 112 and line 113 from line 96. 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:

● **116** Direct deposit amount **.00**
● Type
● Routing number ● Checking ● Account number
● Savings

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

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

To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to **ftb.ca.gov/forms** and search for **1131**. To request this notice by mail, call 800.852.5711.

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

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

● Your email address. Enter only one email address. ● Preferred phone number

Sign Here

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

Joint tax return? (See instructions)

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

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

Firm's address ● Firm's FEIN

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

2019 California Adjustments — Residents

CA (540)

Important: Attach this schedule behind Form 540, Side 5 as a supporting California schedule.

Name(s) as shown on tax return

MICHAEL A MANN

SSN or ITIN

Part I Income Adjustment Schedule

Section A – Income from federal Form 1040 or 1040-SR

	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
1 Wages, salaries, tips, etc. See instructions before making an entry in column B or C	<input checked="" type="radio"/> 27232	<input type="radio"/>	<input type="radio"/>
2 Taxable interest. a <input checked="" type="radio"/> _____	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3 Ordinary dividends. See instructions. a <input checked="" type="radio"/> _____	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4 IRA distributions. See instructions. a <input checked="" type="radio"/> _____	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c Pensions and annuities. See instructions. c <input checked="" type="radio"/> _____	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5 Social security benefits. a <input checked="" type="radio"/> _____	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6 Capital gain or (loss). See instructions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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

1 Taxable refunds, credits, or offsets of state and local income taxes	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2a Alimony received	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3 Business income or (loss)	<input checked="" type="radio"/> -105	<input type="radio"/>	<input type="radio"/>
4 Other gains or (losses)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6 Farm income or (loss)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7 Unemployment compensation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8 Other income.			
a California lottery winnings		<input checked="" type="radio"/>	<input type="radio"/>
b Disaster loss deduction from FTB 3805V		<input type="radio"/>	<input type="radio"/>
c Federal NOL (federal Schedule 1 (Form 1040 or 1040-SR), line 8)		<input type="radio"/>	<input type="radio"/>
d NOL deduction from FTB 3805V		<input type="radio"/>	<input type="radio"/>
e NOL from FTB 3805Z, 3806, 3807, or 3809		<input type="radio"/>	<input type="radio"/>
f Other (describe): <input checked="" type="radio"/> _____		<input type="radio"/>	<input type="radio"/>
g Student loan discharged due to closure of a for-profit school		<input type="radio"/>	<input type="radio"/>
9 Total. Combine Section A, line 1 through line 6, and Section B, line 1 through line 8 in column A. Add Section A, line 1 through line 6, and Section B, line 1 through line 8g in column B and column C. Go to Section C.	<input checked="" type="radio"/> 27127	<input type="radio"/>	<input type="radio"/>

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

10 Educator expenses	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
11 Certain business expenses of reservists, performing artists, and fee-basis government officials	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
12 Health savings account deduction	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13 Moving expenses. Attach federal Form 3903. See instructions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
14 Deductible part of self-employment tax	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
15 Self-employed SEP, SIMPLE, and qualified plans	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
16 Self-employed health insurance deduction	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17 Penalty on early withdrawal of savings	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
18a Alimony paid. b Recipient's: SSN <input checked="" type="radio"/> _____ - _____ - _____ Last name <input checked="" type="radio"/> _____	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
19 IRA deduction	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
20 Student loan interest deduction	<input checked="" type="radio"/> 500	<input type="radio"/>	<input type="radio"/>
21 Tuition and fees	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
22 Add line 10 through line 18a and line 19 through line 21 in columns A, B, and C. See instructions	<input checked="" type="radio"/> 500	<input type="radio"/>	<input type="radio"/>
23 Total. Subtract line 22 from line 9 in columns A, B, and C. See instructions	<input checked="" type="radio"/> 26627	<input type="radio"/>	<input type="radio"/>

Part II Adjustments to Federal Itemized Deductions

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

A Federal Amounts (from federal Schedule A (Form 1040 or 1040-SR))	B Subtractions See instructions	C Additions See instructions
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Medical and Dental Expenses See instructions.

1	Medical and dental expenses <input checked="" type="radio"/>					
2	Enter amount from federal Form 1040 or 1040-SR, line 8b <input checked="" type="radio"/>	26627	2			
3	Multiply line 2 by 7.5% (0.075) <input checked="" type="radio"/>	1997	3			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 <input checked="" type="radio"/>		4	<input checked="" type="radio"/>		<input checked="" type="radio"/>

Taxes You Paid

5a	State and local income tax or general sales taxes <input checked="" type="radio"/>	977	<input checked="" type="radio"/>	977		
5b	State and local real estate taxes <input checked="" type="radio"/>					
5c	State and local personal property taxes <input checked="" type="radio"/>					
5d	Add lines 5a through 5c <input checked="" type="radio"/>	977				
5e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A . . . Enter the amount from line 5a, column B in line 5e, column B Enter the difference from line 5d and line 5e, column A in line 5e, column C <input checked="" type="radio"/>	977	<input checked="" type="radio"/>	977	<input checked="" type="radio"/>	
6	Other taxes. List type <input checked="" type="radio"/> _____ <input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
7	Add lines 5e and 6 <input checked="" type="radio"/>	977	<input checked="" type="radio"/>	977	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Interest You Paid

8a	Home mortgage interest and points reported to you on Form 1098 <input checked="" type="radio"/>				<input checked="" type="radio"/>	
8b	Home mortgage interest not reported to you on Form 1098 <input checked="" type="radio"/>					<input checked="" type="radio"/>
8c	Points not reported to you on Form 1098 <input checked="" type="radio"/>					<input checked="" type="radio"/>
8d	Mortgage insurance premiums <input checked="" type="radio"/>		<input checked="" type="radio"/>			
8e	Add lines 8a through 8d <input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
9	Investment interest <input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
10	Add lines 8e and 9 <input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>

Gifts to Charity

11	Gifts by cash or check <input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>	
12	Other than by cash or check <input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>	
13	Carryover from prior year <input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>	
14	Add lines 11 through 13 <input checked="" type="radio"/>		<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. <input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>	
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Other Itemized Deductions

16	Other—from list in federal instructions <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 <input checked="" type="radio"/>	977	<input checked="" type="radio"/>	977	<input checked="" type="radio"/>	<input checked="" type="radio"/>

18	Total. Combine line 17 column A less column B plus column C <input checked="" type="radio"/>				<input checked="" type="radio"/>	
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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**

22 Add lines 19 through 21. **22**

23 Enter amount from federal Form 1040 or 1040-SR, line 8b 26627

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. **26**

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

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

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 **\$200,534**
Head of household **\$300,805**
Married/RDP filing jointly or qualifying widow(er) **\$401,072**

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**

30 Enter the larger of the amount on line 29 or your standard deduction listed below
Single or married/RDP filing separately. See instructions. **\$4,537**
Married/RDP filing jointly, head of household, or qualifying widow(er) **\$9,074**

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

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2019 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

SSN

MICHAEL A MANN

Before you begin:

If you claim the EITC even though you know you are not eligible, you may not be allowed to take the credit for up to 10 years.

If you are claiming the California Earned Income Tax Credit (EITC), you must provide your date of birth (DOB), and spouse's/RDP's DOB if filing jointly, on your California Form 540, Form 540 2EZ, or Form 540NR.

If you qualify for the California EITC you may also qualify for the Young Child Tax Credit (YCTC). See instructions for additional information.

Follow Step 1 through Step 9 in the instructions to determine if you meet the requirements, to complete this form, and to figure the amount of the credit(s).

Part I Qualifying Information See Specific Instructions.

- 1 a Has the Internal Revenue Service (IRS) previously disallowed your federal Earned Income Credit (EIC)? Yes No
- b Has the Franchise Tax Board (FTB) previously disallowed your California EITC? Yes No
- 2 Federal AGI (federal Form 1040 or 1040-SR, line 8b) ● 2
- 3 Federal EIC (federal Form 1040 or 1040-SR, line 18a) ● 3

Part II Investment Income Information

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

Part III Qualifying Child Information

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

Qualifying Child Information

	Child 1	Child 2	Child 3
5 First name	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
6 Last name	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
7 SSN	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
8 Date of birth (mm/dd/yyyy). If born after 2000 and the child is younger than you (or your spouse/RDP, if filing jointly), skip line 9a and line 9b; go to line 10.	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
9 a Was the child under age 24 at the end of 2019, a student, and younger than you (or your spouse/RDP, if filing jointly)? If yes, go to line 10. If no, go to line 9b. See instructions.	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No
b Was the child permanently and totally disabled during any part of 2019? If yes, go to line 10. If no, stop here. The child is not a qualifying child.	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No
10 Child's relationship to you. See instructions.	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
11 Number of days child lived with you in California during 2019. Do not enter more than 365 days. See instructions.	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>

	Child 1	Child 2	Child 3
12 a Child's physical address during 2019 (number, street, and apt. no./ste. no.). See instructions. . . .	<input type="text"/>	<input type="text"/>	<input type="text"/>
b City.	<input type="text"/>	<input type="text"/>	<input type="text"/>
c State.	<input type="text"/>	<input type="text"/>	<input type="text"/>
d ZIP code.	<input type="text"/>	<input type="text"/>	<input type="text"/>

Part IV California Earned Income

13 Wages, salaries, tips, and other employee compensation, subject to California withholding. See instructions. . . .	● 13	<input type="text" value="27232"/>	<input type="text" value="00"/>
14 IHSS payments. See instructions.	● 14	<input type="text"/>	<input type="text" value="00"/>
15 Prison inmate wages and/or pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. See instructions.	● 15	<input type="text"/>	<input type="text" value="00"/>
16 Subtract line 14 and line 15 from line 13.	● 16	<input type="text" value="27232"/>	<input type="text" value="00"/>
17 Nontaxable combat pay. See instructions.	● 17	<input type="text"/>	<input type="text" value="00"/>
18 Business income or (loss). Enter amount from Worksheet 3, line 5. See instructions.	● 18	<input type="text" value="-105"/>	<input type="text" value="00"/>
a Business name.	●	<input type="text" value="MICHAEL MANN WEB DESIGN"/>	
b Business address.	●	<input type="text"/>	
City, state, and ZIP code.	●	<input type="text"/>	
c Business license number.	●	<input type="text"/>	
d SEIN.	●	<input type="text"/>	
e Business code.	●	<input type="text" value="511000"/>	
19 California Earned Income. Add line 16, line 17, and line 18.	● 19	<input type="text" value="27127"/>	<input type="text" value="00"/>

Part V California Earned Income Tax Credit (Complete Step 6 in the instructions.)

20 California EITC. Enter amount from California Earned Income Tax Credit Worksheet, Part III, line 6. This amount should also be entered on Form 540, line 75; or Form 540 2EZ, line 23.	● 20	<input type="text" value="22"/>	<input type="text" value="00"/>
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Part VI Nonresident or Part-Year Resident California Earned Income Tax Credit

- 21 CA Exemption Credit Percentage from Form 540NR, line 38. See instructions. . . . 21
- 22 **Nonresident or Part-Year Resident EITC.** Multiply line 20 by line 21.
This amount should also be entered on Form 540NR, line 85. . . . 22 .00

Part VII Young Child Tax Credit (YCTC) (See Step 8 in the instructions before completing this part.)

- 23 **California Earned Income.** Enter the amount from form FTB 3514, line 19. . . . 23 .00
- 24 **Available Young Child Tax Credit.** 24 1,000.00
- If the amount on line 23 is \$25,000 or less, also enter \$1,000 on line 28 and skip lines 25 through 27. If applicable, complete lines 29 and 30.
 - If the amount on line 23 is greater than \$25,000, complete lines 25 through 28. If applicable, complete lines 29 and 30.
- 25 Excess Earned Income over threshold. Subtract \$25,000 from line 23. . . . 25 .00
- 26 Divide line 25 by 100. Enter the result as a decimal out to two decimal places, **do not** round. . . . 26
- 27 **Reduction amount.** Multiply line 26 by \$20. Enter the result as a decimal out to two decimal places, **do not** round. . . . 27
- 28 **Young Child Tax Credit.**
- If you did not need to complete lines 25 through 27, your credit is the \$1,000 from line 24.
 - If you completed lines 25 through 27, to compute your credit, subtract line 27 from line 24. If your credit amount is between \$0 and \$1, enter \$1. If your credit amount is over \$1, round to the nearest whole dollar.
- This amount should also be entered on Form 540, line 76; or Form 540 2EZ, line 24. . . . 28 .00

Part VIII Nonresident or Part-Year Resident Young Child Tax Credit (See Step 9 in the instructions.)

- 29 CA Exemption Credit Percentage from Form 540NR, line 38. See instructions. . . . 29
- 30 **Nonresident or Part-Year Resident YCTC.** Multiply line 29 by line 28.
This amount should also be entered on Form 540NR, line 86. . . . 30 .00

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TAXABLE YEAR **2019** **California Online e-file Return Authorization** for Individuals **FORM 8453-OL**

Your first name and initial MICHAEL A		Last name MANN	Suffix	Your SSN or ITIN
If filing jointly, spouse's/RDP's first name		Last name	Suffix	Spouse's/RDP's SSN or ITIN
Street address (number and street) or PO box		Apt. no.	PMB/private mailbox	Daytime telephone number
City			State	ZIP code
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** 26627

2 Refund or no amount due. See instructions. **2** 471

3 Amount you owe. See instructions. **3** _____

Part II Settle Your Account Electronically for Taxable Year 2019 (Payment due 4/15/2020)

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 2020 These are not installment payments for the current amount you owe.

	First Payment Due 4/15/2020	Second Payment Due 6/15/2020	Third Payment Due 9/15/2020	Fourth Payment Due 1/15/2021
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 471 **12** The remaining amount of my refund for direct deposit _____

9 Routing number _____ **13** Routing number _____

10 Account number _____ **14** Account number _____

11 Type of account: Checking Savings **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. 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/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 2019 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. <i>It is unlawful to forge a spouse's/RDP's signature.</i>	Date