

TAX RETURN FILING INSTRUCTIONS

CALIFORNIA FORM 109

FOR THE YEAR ENDING

JUNE 30, 2024

PREPARED FOR:

STUDENT UNION OF SAN JOSE
STATE UNIVERSITY
ONE WASHINGTON SQUARE
SAN JOSE, CA 95192-0201

PREPARED BY:

COHNREZNICK LLP
350 GRANITE STREET, SUITE 1200
BRAINTREE, MA 02184

TO BE SIGNED AND DATED BY:

NOT APPLICABLE

AMOUNT OF TAX:

TOTAL TAX	\$	0
LESS: PAYMENTS AND CREDITS	\$	0
PLUS: OTHER AMOUNT		0
PLUS: INTEREST AND PENALTIES	\$	0
NO PAYMENT REQUIRED	\$	

OVERPAYMENT:

CREDITED TO YOUR ESTIMATED TAX	\$	0
OTHER AMOUNT	\$	0
REFUNDED TO YOU	\$	0

MAKE CHECK PAYABLE TO:

NOT APPLICABLE

MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:

RETURN MUST BE MAILED ON OR BEFORE:

THIS RETURN HAS QUALIFIED FOR ELECTRONIC FILING. PLEASE REVIEW THE RETURN FOR COMPLETENESS AND ACCURACY. WE WILL THEN TRANSMIT YOUR RETURN ELECTRONICALLY TO THE FTB. DO NOT MAIL THE PAPER COPY OF THE RETURN TO THE FTB.

NOT APPLICABLE

SPECIAL INSTRUCTIONS:

TAXABLE YEAR
2023

California e-file Return Authorization for Exempt Organizations

FORM
8453-EO

Exempt Organization name STUDENT UNION OF SAN JOSE STATE UNIVERSITY	Identifying number 94-2830732
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Part I Electronic Return Information (whole dollars only)

1 Total gross receipts or unrelated business taxable income (Form 199, line 4 or Form 109, line 5)	1	55,628
2 Total gross income or total tax (Form 199, line 8 or Form 109, line 14)	2	
3 Total expenses and disbursements (Form 199, line 9)	3	
4 Tax due (Form 109, line 23)	4	
5 Overpayment (Form 109, line 24)	5	

Part II Settle Your Account Electronically for Taxable Year 2023

6 Direct Deposit of refund (Form 109 only.)

7 Electronic funds withdrawal **7a** Amount _____ **7b** Withdrawal date (mm/dd/yyyy) _____

Part III Schedule of Estimated Tax Payments for Taxable Year 2024 (These are NOT installment payments for the current amount the exempt organization owes.)

	First Payment	Second Payment	Third Payment	Fourth Payment
8 Amount				
9 Withdrawal Date				

Part IV Banking Information (Have you verified the exempt organization's banking information?)

10 Routing number _____

11 Account number _____ 12 Type of account: Checking Savings

Part V Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 6, I declare that the bank account specified in Part IV for the direct deposit refund agrees with the authorization stated on my return. If I check Part II, box 7, I authorize an electronic funds withdrawal for the amount listed on line 7a and any estimated payment amounts listed on Part III, line 8 from the bank account specified in Part IV.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2023 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's tax liability, the exempt organization will remain liable for the tax liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.**

Sign Here **DIRECTOR ACCOUNTING & FINANCE**

Signature of officer Date Title

Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB. I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2023 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO Must Sign	ERO's signature COHNREZNICK LLP	Date 02/12/25	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's PTIN P01340068
	Firm's name (or yours if self-employed) and address COHNREZNICK LLP 350 GRANITE STREET, SUITE 1200 BRAINTREE, MA				Firm's FEIN 22-1478099 ZIP code 02184

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Must Sign	Paid preparer's signature	Date _____	Check if self-employed <input type="checkbox"/>	Paid preparer's PTIN _____
	Firm's name (or yours if self-employed) and address _____			Firm's FEIN _____ ZIP code _____

TAXABLE YEAR
2023

California Exempt Organization Business Income Tax Return

328961 12-26-23

FORM
109

Calendar Year 2023 or fiscal year beginning (mm/dd/yyyy) **07/01/2023**, and ending (mm/dd/yyyy) **06/30/2024**

Corporation/Organization name **STUDENT UNION OF SAN JOSE STATE UNIVERSITY** California corporation number **1105403**

Additional information. See instructions. FEIN **94-2830732**

Street address (suite/room no.) **ONE WASHINGTON SQUARE** PMB no.

City (If the corporation has a foreign address, see instructions.) **SAN JOSE** State **CA** ZIP code **95192-0201**

Foreign country name Foreign province/state/county Foreign postal code

- A First return filed? Yes No
- B Is this an education IRA within the meaning of R&TC Section 23712? Yes No
- C Is the organization under audit by the IRS or has the IRS audited in a prior year? Yes No
- D Final return? Dissolved Surrendered (Withdrawn) Merged/Reorganized
Enter date (mm/dd/yyyy)
- E Amended return? Yes No
- F Accounting method used: (1) Cash (2) Accrual (3) Other
- G Nature of trade or business **SEE STATEMENT 9**
- H Is the organization a non-exempt charitable trust as described in IRC Section 4947(a)(1)? Yes No
- I Is this organization claiming any former Enterprise Zone (EZ), Local Agency Military Base Recovery Area (LAMBRA), Targeted Tax Area (TTA), or Manufacturing Enhancement Area (MEA) tax benefits? Yes No
- J Is this organization a qualified pension, profit-sharing, or stock bonus plan as described in IRC Section 401(a)? Yes No
- K Unrelated Business Activity (UBA) code **713990**
- L Is this a hospital? Yes No
If "Yes," attach federal Schedule H (Form 990)

Taxable Corporation	1	Unrelated business taxable income from Side 2, Part II, line 30	1	55,628	00
	2	Mult. In 1 by the avg. apport. pctg _____ % from the Sch. R, Apport. Formula Wksht, Part A, In 2 or Part B, In 5. See instr.	2		00
	3	Enter the lesser amt from In 1 or In 2. If the unrelated bus. activity is wholly in CA and Sch. R was not compltd, enter the amt from In 1	3	55,628	00
Taxable Trust	4	Unrelated business taxable income from Side 2, Part II, line 30	4		00
Tax Computation	5	Unrelated business taxable income from line 3 or line 4	5	55,628	00
	6	EZ, LAMBRA, or TTA NOL carryover deduction	6		00
	7	Net Operating Loss deduction. See General Information N	7	55,628	00
	8	Add line 6 and line 7	8	55,628	00
	9	Net unrelated business taxable income. Subtract line 8 from line 5	9	0	00
	10	Tax 8.84 % x line 9. See General Information J	10		00
	11	Tax credits from Schedule B. See instructions	11		00
Total Tax	12	Balance. Subtract line 11 from line 10. If line 11 is greater than line 10, enter -0-	12		00
	13	Alternative minimum tax. See General Information O	13		00
	14	Total tax. Add line 12 and line 13	14	0	00
Payments	15	Overpayment from a prior year allowed as a credit	15		00
	16	2023 estimated tax payments. See instructions	16		00
	17	Withholding (Form 592-B and/or 593). See instructions	17		00
	18	Amount paid with extension (form FTB 3539)	18		00
	19	Total payments and credits. Add line 15 through line 18	19		00
Use Tax/Tax Due/Overpayment	20	Use tax. See instructions	20		00
	21	Payments balance. If line 19 is more than line 20, subtract line 20 from line 19	21		00
	22	Use tax balance. If line 20 is more than line 19, subtract line 19 from line 20	22		00
	23	Tax due. Subtract line 21 from line 14. Pay entire amount with return. See instructions	23		00
	24	Overpayment. Subtract line 14 from line 21. See instructions	24		00
	25	Enter amount of line 24 to be applied to 2024 estimated tax	25		00

Refund or Amount Due	26 Refund. If line 25 is less than line 24, then subtract line 25 from line 24	26	00
	a Fill in the account information to have the refund directly deposited. Routing number	26a	
	b Type: Checking <input type="checkbox"/> Savings <input type="checkbox"/> c Account Number	26c	
	27 Penalties and interest. See General Information M	27	00
	28 <input type="checkbox"/> Check if estimate penalty computed using Exception B or C and attach form FTB 5806		
29 Total amount due. Add line 22, line 23, line 25, and line 27, then subtract line 24	29	00	

Unrelated Business Taxable Income

Part I Unrelated Trade or Business Income

1 a Gross receipts or gross sales	250,883	b Less returns and allowances		c Balance	1c	250,883	00
2 Cost of goods sold and/or operations (Schedule A, line 7)					2		00
3 Gross profit. Subtract line 2 from line 1c					3	250,883	00
4 a Capital gain net income. See Specific Line Instructions - Trusts attach Schedule D (541)					4a		00
b Net gain (loss) from Schedule D-1, Part II					4b		00
c Capital loss deduction for trusts					4c		00
5 Income (or loss) from partnerships, limited liability companies, or S corporations. See Specific Line Instructions. Attach Schedule K-1 (565, 568, or 100S) or similar schedule					5		00
6 Rental income (Schedule C)					6	23,315	00
7 Unrelated debt-financed income (Schedule D)					7		00
8 Investment income of an R&TC Section 23701g, 23701i, or 23701n organization (Schedule E)					8		00
9 Interest, Annuities, Royalties and Rents from controlled organizations (Schedule F)					9		00
10 Exploited exempt activity income (Schedule G)					10		00
11 Advertising income (Schedule H, Part III, Column A)					11		00
12 Other income. Attach schedule					12		00
13 Total unrelated trade or business income. Add line 3 through line 12					13	274,198	00

Part II Deductions Not Taken Elsewhere (Except for contributions, deductions must be directly connected with the unrelated business income.)

14 Compensation of officers, directors, and trustees from Schedule I					14		00
15 Salaries and wages					15	208,133	00
16 Repairs					16		00
17 Bad debts					17		00
18 Interest. Attach schedule					18		00
19 Taxes. Attach schedule					19		00
20 Contributions. See instructions and attach schedule					20		00
21 a Depreciation (Corporations and Associations - Schedule J) (Trusts - form FTB 3885F)	21a		00		21		00
b Less: depreciation claimed on Schedule A. See instructions	21b		00				
22 Depletion. Attach schedule					22		00
23 a Contributions to deferred compensation plans					23a		00
b Employee benefit programs. See instructions					23b		00
24 Other deductions. Attach schedule		SEE STATEMENT 10			24	9,437	00
25 Total deductions. Add line 14 through line 24					25	217,570	00
26 Unrelated business taxable income before allowable excess advertising costs. Subtract line 25 from line 13					26	56,628	00
27 Excess advertising costs (Schedule H, Part III, Column B)					27		00
28 Unrelated business taxable income before specific deduction. Subtract line 27 from line 26					28	56,628	00
29 Specific deduction. See instructions					29	1,000	00
30 Unrelated business taxable income. Subtract line 29 from line 28. If line 28 is a loss, enter line 28					30	55,628	00

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 return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Title DIRECTOR ACCOUNTIN	Date	Telephone 408-924-6350
	Preparer's signature	Date 02/12/25	Check if self-employed <input type="checkbox"/>	PTIN P01340068
Paid Preparer's Use Only	Firm's name (or yours, if self-employed) and address	Firm's FEIN 22-1478099		Telephone 781-380-3520
	May the FTB discuss this return with the preparer shown above? See instructions		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

Schedule A Cost of Goods Sold and/or Operations.

N/A

Method of inventory valuation (specify)

1 Inventory at beginning of year	1	00
2 Purchases	2	00
3 Cost of labor	3	00
4 a Additional IRC Section 263A costs. Attach schedule	4a	00
b Other costs. Attach schedule	4b	00
5 Total. Add line 1 through line 4b	5	00
6 Inventory at end of year	6	00
7 Cost of goods sold and/or operations. Subtract line 6 from line 5. Enter here and on Side 2, Part I, line 2	7	00

Do the rules of IRC Section 263A (with respect to property produced or acquired for resale) apply to this organization? Yes No

Schedule B Tax Credits.

1 Enter credit name	code	1	00
2 Enter credit name	code	2	00
3 Enter credit name	code	3	00
4 Total. Add line 1 through line 3. If claiming more than 3 credits, enter the total of all claimed credits on line 4. Enter here and on Side 1, line 11		4	00

Schedule K Add-On Taxes or Recapture of Tax. See instructions.

1 Interest computation under the look-back method for completed long-term contracts. Attach form FTB 3834	1	00
2 Interest on tax attributable to installment: a Sales of certain timeshares or residential lots	2a	00
b Method for non-dealer installment obligations	2b	00
3 IRC Section 197(f)(9)(B)(ii) election to recognize gain on the disposition of intangibles	3	00
4 Credit recapture. Credit name	4	00
5 Total. Combine the amounts on line 1 through line 4. See instructions	5	00

Schedule R Apportionment Formula Worksheet. Use only for unrelated trade or business amounts.

Part A. Standard Method - Single-Sales Factor Formula. Complete this part only if the corporation uses the single-sales factor formula.

	(a) Total within and outside California	(b) Total within California	(c) Percent within California [(b) ÷ (a)] x 100
1 Total sales			
2 Apportionment percentage. Divide total sales column (b) by total sales column (a) and multiply the result by 100. Enter the result here and on Form 109, Side 1, line 2.			

Part B. Three Factor Formula. Complete this part only if the corporation uses the three-factor formula.

	(a) Total within and outside California	(b) Total within California	(c) Percent within California [(b) ÷ (a)] x 100
1 Property factor: See instructions			
2 Payroll factor: Wages and other compensation of employees			
3 Sales factor: Gross sales and/or receipts less returns and allowances			
4 Total percentage: Add the percentages in column (c)			
5 Average apportionment percentage: Divide the factor on line 4 by 3 and enter the result here and on Form 109, Side 1, line 2. See instructions for exceptions			

Schedule C Rental Income from Real Property and Personal Property Leased with Real Property

For rental income from debt-financed property, use Schedule D, R&TC Section 23701g, Section 23701i, and Section 23701n organizations. See instructions for exceptions.

(a) Description of property	(b) Rent received or accrued	(c) Percentage of rent attributable to personal property
COMMUNITY ROOM RENTAL	21,250	18.9400 %
EVENT CENTER RENTAL	68,510	.0000 %
		%

(d) Complete if any item in column (c) is more than 50%, or for any item if the rent is determined on the basis of profit or income	(e) Complete if any item in column (c) is more than 10%, but not more than 50%			
(i) Deductions directly connected SEE STATEMENT 11	(ii) Income includible, column (b) less column (d)(i)	(i) Gross income reportable, column (b) x column (c)	(ii) Deductions directly connected with personal property (attach schedule)	(iii) Net income includible, column (e)(i) less column (e)(ii)
15,333	5,917			
51,112	17,398			
Add the amounts in columns (d)(ii) and column (e)(iii). Enter here and on Side 2, Part I, line 6				4 23,315

Schedule D Unrelated Debt-Financed Income

(a) Description of debt-financed property			(b) Gross income from or allocable to debt-financed property	(c) Deductions directly connected with or allocable to debt-financed property	
				(i) Straight-line depreciation (attach schedule)	(ii) Other deductions (attach schedule)
1	•		•	•	•
2	•		•	•	•
3	•		•	•	•
(d) Amount of average acquisition indebtedness on or allocable to debt-financed property (attach schedule)	(e) Average adjusted basis of or allocable to debt-financed property (attach schedule)	(f) Debt basis percentage, column (d) ÷ column (e)	(g) Gross income reportable, column (b) x column (f)	(h) Allocable deductions, total of columns (c)(i) and (c)(ii) x column (f)	(i) Net income (or loss) includible, column (g) less column (h)
1	•	• %	•	•	•
2	•	• %	•	•	•
3	•	• %	•	•	•
4 Total. Enter here and on Side 2, Part I, line 7					4 •

Schedule E Investment Income of an R&TC Section 23701g, Section 23701i, or Section 23701n Organization

(a) Description	(b) Amount	(c) Deductions directly connected	(d) Net investment income, column (b) less column (c)	(e) Set-asides	(f) Balance of investment income, column (d) less column (e)
1					
2					
3 Total. Enter here and on Side 2, Part I, line 8					3
4 Enter gross income from members (dues, fees, charges, or similar amounts)					4

Schedule F Interest, Annuities, Royalties and Rents from Controlled Organizations

Exempt Controlled Organizations					
(a) Name of controlled organizations	(b) Employer identification number	(c) Net unrelated income (loss)	(d) Total of specified payments made	(e) Part of column (d) that is included in the controlling organization's gross income	(f) Deductions directly connected with income in column (e)
1					
2					
3					
Nonexempt Controlled Organizations					
(g) Taxable income	(h) Net unrelated income (loss)	(i) Total of specified payments made	(j) Part of column (i) that is included in the controlling organization's gross income	(k) Deductions directly connected with income in column (j)	
1					
2					
3					
4 Add the amounts in columns (e) and (j)				4	
5 Add the amounts in columns (f) and (k)					5
6 Subtract line 5 from line 4. Enter here and on Side 2, Part I, line 9					6

Schedule G Exploited Exempt Activity Income, other than Advertising Income

(a) Description of exploited activity (attach schedule if more than one unrelated activity is exploiting the same exempt activity)	(b) Gross unrelated business income from trade or business	(c) Expenses directly connected with production of unrelated business income	(d) Net income from unrelated trade or business, col. (b) less col. (c)	(e) Gross income from activity that is not unrelated business income	(f) Expenses attributable to column (e)	(g) Excess exempt expense, column (f) less column (e) but not more than column (d)	(h) Net income includible, column (d) less column (g) but not less than zero
1							
2							
3							
4							
5 Total. Enter here and on Side 2, line 10							5

Schedule H Advertising Income and Excess Advertising Costs

Part I Income from Periodicals Reported on a Consolidated Basis

(a) Name of periodical	(b) Gross advertising income	(c) Direct advertising costs	(d) Advertising income or excess advertising costs. If column (b) is greater than column (c), complete columns (e), (f), and (g). If column (c) is greater than column (b), enter the excess in Part III, column B(b). Do not complete columns (e), (f), and (g).	(e) Circulation income	(f) Readership costs	(g) If column (e) is greater than column (f), enter the income shown in column (d), in Part III, column A(b). If column (f) is greater than column (e), subtract the sum of column (f) and column (c) from the sum of column (e) and column (b). Enter amount in Part III, column A(b). If the amount is less than zero, enter -0-
1 ●	●	●		●	●	
2 ●	●	●		●	●	
3 ●	●	●		●	●	
4 Totals	4 ●	●	●	●	●	●

Part II Income from Periodicals Reported on a Separate Basis

1 ●	●	●	●	●	●	●
2 ●	●	●	●	●	●	●
3 ●	●	●	●	●	●	●

Part III Column A - Net Advertising Income

Part III Column B - Excess Advertising Costs

(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, columns (d) or (g), and amount listed in Part II, columns (d) or (g)	(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, column (d), and amounts listed in Part II, column (d)
1 ●	●	●	●
2 ●	●	●	●
3 ●	●	●	●
4 Enter total here and on Side 2, Part I, line 11	●	5 Enter total here and on Side 2, Part II, line 27	●

Schedule I Compensation of Officers, Directors, and Trustees

(a) Name	(b) Title	(c) Percent of time devoted to business	(d) Compensation attributable to unrelated business
1		%	
2		%	
3		%	
4		%	
5		%	
6 Total. Enter here and on Side 2, Part II, line 14			6

Schedule J Depreciation (Corporations and Associations only. Trusts use form FTB 3885F.)

(a) Group and guideline class or description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Method of computing depreciation	(f) Life or rate	(g) Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
2 Depreciation:						
2a Buildings	2a					
2b Furniture and fixtures	2b					
2c Transportation equipment	2c					
2d Machinery and other equipment	2d					
2e Other (specify)	2e					
3 Other depreciation	3					
4 Total	4					
5 Amount of depreciation claimed elsewhere on return						5
6 Balance. Subtract line 5 from line 4. Enter here and on Side 2, Part II, line 21a						6

CA 109	NATURE OF TRADE OR BUSINESS	STATEMENT 9
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COMMUNITY BOWLING CENTER FEES
 COMMUNITY RECREATION MEMBERSHIP FEES
 COMMUNITY ROOM RENTAL
 EVENT CENTER

TO FORM 109, PAGE 1

CA 109	OTHER DEDUCTIONS	STATEMENT 10
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DESCRIPTION	AMOUNT
DIRECT OPERATIONS	9,437.
TOTAL TO FORM 109, PAGE 2, LINE 24	9,437.

CA 109	DEDUCTIONS DIRECTLY CONNECTED WITH RENTAL PROPERTY	STATEMENT 11
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DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
DIRECT LABOR		15,333.	
DIRECT OPERATIONS			
- SUBTOTAL -	1		15,333.
DIRECT LABOR		16,283.	
DIRECT OPERATIONS		34,829.	
- SUBTOTAL -	2		51,112.
TOTAL TO FORM 109, SCHEDULE C, LINE D(I)			66,445.

TAXABLE YEAR
2023

**Net Operating Loss (NOL) Computation and
NOL and Disaster Loss Limitations - Corporations**

CALIFORNIA FORM
3805Q

Attach to Form 100, Form 100W, Form 100S, or Form 109.

Corporation name STATE UNIVERSITY STUDENT UNION OF SAN JOSE	California corporation number 1105403
During the taxable year the corporation incurred the NOL, the corporation was a(n): <input type="radio"/> C corporation <input checked="" type="radio"/> S corporation <input checked="" type="radio"/> Exempt organization <input type="radio"/> Limited liability company (electing to be taxed as a corporation)	
If the corporation previously filed California tax returns under another corporate name, enter the corporation name and California corporation number: <input type="radio"/>	

If the corporation is included in a combined report of a unitary group, see instructions, General Information C, Combined Reporting.

Part I Current year NOL. If the corporation does not have a current year NOL, go to Part II.

1 Net loss from Form 100, line 18; Form 100W, line 18; Form 100S, line 15; or Form 109, line 2. Enter as a positive number	1		0	00
2 2023 disaster loss included in line 1. Enter as a positive number	2			00
3 Subtract line 2 from line 1. If zero or less, enter -0- and see instructions	3			00
4 a Enter the amount of the loss incurred by a new business included in line 3	4a			00
b Enter the amount of the loss incurred by an eligible small business included in line 3	4b			00
c Add line 4a and line 4b	4c			00
5 General NOL. Subtract line 4c from line 3	5			00
6 Current year NOL. Add line 2, line 4c, and line 5. See instructions	6			00

Part II NOL carryover and disaster loss carryover limitations. See instructions.

1 Net income - Enter the amount from Form 100, line 18; Form 100W, line 18; Form 100S, line 15 less line 16; or Form 109, line 2; (but not less than -0-).	(g) Available balance	
	55,628	

Prior Year NOLs

(a) Year of loss	(b) Code - See instructions	(c) Type of NOL - See below *	(d) Initial loss - See instructions	(e) Carryover from 2022	(f) Amount used in 2023	(g) Available balance	(h) Carryover to 2024 col. (e) minus col. (f)
2	0	0	0	0	0		0
0	0	0	0	0	0		0
0	0	0	0	0	0		0
0	0	0	0	0	0		0

Current Year NOLs

Year	Type of NOL	Initial loss	Carryover from 2022	Amount used in 2023	Available balance	Carryover to 2024
3 2023	DIS					
4 2023						
2023						
2023						
2023						

* Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

Part III 2023 NOL deduction

1 Total the amounts in Part II, line 2, column (f)	1		55,628	00
2 Enter the total amount from line 1 that represents disaster loss carryover deduction here and on Form 100, line 21; Form 100W, line 21; or Form 100S, line 19. Form 109 filers enter -0-	2		0	00
3 Subtract line 2 from line 1. Enter the result here and on Form 100, line 19; Form 100W, line 19; Form 100S, line 17; or Form 109, line 7	3		55,628	00

CA 3805Q		PRIOR YEAR NOLS		STATEMENT 12	
(A) YEAR	(B) CODE (D) LOSS	(C)TYPE OF NOL (E)C/O AMOUNT	(F) AMOUNT USED IN CURRENT YEAR	(G)AVAILABLE BALANCE	(H) CARRYOVER TO NEXT YEAR
2008	157,508.	GEN 152,508.	55,628.	0.	96,880.
2009	219,267.	GEN 219,267.	0.	0.	219,267.
2010	338,776.	GEN 338,776.	0.	0.	338,776.
2011	329,986.	GEN 329,986.	0.	0.	329,986.
2012	220,140.	GEN 220,140.	0.	0.	220,140.
2013	124,648.	GEN 124,648.	0.	0.	124,648.
2014	34,636.	GEN 34,636.	0.	0.	34,636.
2015	175,853.	GEN 175,853.	0.	0.	175,853.
2016	97,419.	GEN 97,419.	0.	0.	97,419.
2017	73,344.	GEN 73,344.	0.	0.	73,344.
2018	475,299.	GEN 475,299.	0.	0.	475,299.
2019	131,284.	GEN 131,284.	0.	0.	131,284.
2021	39,089.	GEN 39,089.	0.	0.	39,089.
2022	135,992.	GEN 135,992.	0.	0.	135,992.
TOTALS		2,548,241.	55,628.		2,492,613.