

CAWK_G1

CA Schedule G1
Death Benefit Worksheet**2023**

Name

California ID Number

- A. Enter the capital gain amount from federal Form 1099-R, box 3. If you elected to include NUA in taxable income, enter the amount from line G of the NUA Worksheet in federal Form 4972 instructions **A.** _____
- B. Enter the taxable amount from federal Form 1099-R, box 2a. If you elected to include NUA in taxable income, add the amount from federal Form 1099-R, box 6, to the amount from federal Form 1099-R, box 2a, and enter the total here **B.** _____
- C. Divide line A by line B and enter the result as a decimal **C.** _____
- D. Enter your share of the death benefit exclusion* **D.** _____
- E. Multiply line D by line C **E.** _____
- F. Subtract line E from line A. Enter the result here and on Schedule G-1, line 6 **F.** _____

*The \$5,000 death benefit exclusion for employer-provided death benefits applies only for decedents who died before August 21, 1996. If there are multiple recipients of the distribution, allocate the \$5,000 maximum death benefit exclusion among the recipients in the same proportion that they share the distribution.

Enter the remaining allowable death benefit exclusion in Part III, line 9, and see the instructions for line 9.