

Forms & Instructions

California 540 2EZ

2015 Personal Income Tax Booklet

**Members of the
Franchise Tax Board**

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What's New and Other Important Information for 2015

Voluntary Contributions – You may contribute to the following new funds:

- State Children's Trust Fund for the Prevention of Child Abuse
- Prevention of Animal Homelessness and Cruelty Fund

Earned Income Tax Credit – For taxable years beginning on or after January 1, 2015, the refundable California Earned Income Tax Credit (EITC) is available to taxpayers who earned wage income within California. This credit is similar to the federal Earned Income Credit (EIC). This credit is available to taxpayers with earned income of less than \$13,870. Additional information can be found on California form FTB 3514, California Earned Income Tax Credit.

Payments and Credits Applied to Use Tax – For taxable years beginning on or after January 1, 2015, if a taxpayer includes use tax on their personal income tax return, payments and credits will be applied to use tax first, then towards income tax, interest, and penalties. Additional information can be found in the Form 540 2EZ instructions for line 25.

MyFTB Account

Make tax time less taxing! Check MyFTB Account for information about your FTB-issued 1099-Gs, 1099-INTs, California wage and withholding data, and more! Go to ftb.ca.gov and search for **myftb account**.

Direct Deposit Refund

For a faster refund you can request a direct deposit refund on your tax return whether you e-file or file a paper return. Be sure to fill in the routing and account numbers carefully and double-check the numbers for accuracy.

Direct Deposit for ScholarShare 529 College Savings Plans

If you have a ScholarShare 529 College Savings Plan account maintained by the ScholarShare Investment Board, you may have your refund directly deposited to your ScholarShare account.

Mandatory Electronic Payments

You are required to remit all your payments electronically once you make an estimate or extension payment exceeding \$20,000 or you file an original tax return with a total tax liability over \$80,000. Once you meet this threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically. The first payment that would trigger the mandatory e-pay requirement does not have to be made electronically. Individuals who do not send the payment electronically will be subject to a 1% noncompliance penalty.

You can request a waiver from mandatory e-pay if one or more of the following is true:

- You have not made an estimated tax or extension payment in excess of \$20,000 during the current or previous taxable year.
- Your total tax liability reported for the previous taxable year did not exceed \$80,000.
- The amount you paid is not representative of your total tax liability.

For more information or to obtain the waiver form, go to ftb.ca.gov and search for **mandatory epay**. Electronic payments can be made using Web Pay on Franchise Tax Board's (FTB's) website, electronic funds withdrawal (EFW) as part of the e-file tax return, or your credit card.

Registered Domestic Partners (RDP)

Under California law, RDPs must file their California income tax return using either the married/RDP filing jointly or married/RDP filing separately filing status. RDPs have the same legal benefits, protections, and responsibilities as married couples unless otherwise specified.

If you entered into a same sex legal union in another state, other than a marriage, and that union has been determined to be substantially equivalent to a California registered domestic partnership, you are required to file a California income tax return using either the married/RDP filing jointly or married/RDP filing separately filing status.

For purposes of California income tax, references to a spouse, husband, or wife also refer to an RDP, unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

Head of Household – For taxable years beginning on or after January 1, 2015, California requires taxpayers who use head of household (HOH) filing status to file form FTB 3532, Head of Household Filing Status Schedule, to report how the HOH filing status was determined.

Qualifying to Use Form 540 2EZ

Check the table below to make sure you qualify to use Form 540 2EZ.

General	<ul style="list-style-type: none"> California resident entire year Not blind
Filing Status	<ul style="list-style-type: none"> Single Head of household Married/RDP filing jointly Qualifying widow(er)
You May	<ul style="list-style-type: none"> Be claimed as a dependent by another taxpayer (see Note below) Be 65 or older and claim the senior exemption. If your (or your spouse's/RDP's) 65th birthday is on January 1, 2016, you are considered to be age 65 on December 31, 2015.
Dependents	0 – 3 allowed
Types of Income	<ul style="list-style-type: none"> Wages, salaries, and tips Taxable scholarship and fellowship compensation grants (only if reported on federal Form W-2) Capital gains from mutual funds (reported on Form 1099-DIV, box 2a only) Interest and Dividends Pension Unemployment Paid Family Leave U.S. Social Security Tier 1 and Tier 2 Railroad Retirement
Total Income	<ul style="list-style-type: none"> \$100,000 or less (single or head of household) \$200,000 or less (married/RDP filing jointly or qualifying widow[er]) <p>Total income includes wages, salaries, tips, taxable scholarship or fellowship grants, interest, dividends, pensions, and capital gains from mutual funds.</p>
Adjustments to Income	No adjustments to total income, such as student loan interest deduction, IRA deduction, etc.
Deduction	Standard deduction only. If you use the modified standard deduction for dependents, see Note below.
Payments	Only withholding shown on federal Form(s) W-2 and 1099-R
Exemptions	<ul style="list-style-type: none"> Personal exemption (see Note below) Up to three dependent exemptions Senior exemption
Credits	<ul style="list-style-type: none"> Nonrefundable renter's credit Refundable California Earned Income Tax Credit

Note: You cannot use Form 540 2EZ if you can be claimed as a dependent and **any** of the following are true:

- You have a dependent of your own.
- You are single and your total income is less than or equal to \$13,394
- You are married/RDP filing jointly or a qualifying widow(er) and your total income is less than or equal to \$26,838.
- You are head of household and your total income is less than or equal to \$19,038.
- You are required to use a modified standard deduction for dependents. See Frequently Asked Questions, question 1, Do I have to file?

If you do not qualify, go to ftb.ca.gov for information about **CalFile** and **e-file** or download and print Form 540.

If you are a nonresident or part-year resident, get the Long or Short Form 540NR. See "Automated Phone Service", or go to ftb.ca.gov.

Steps to Determine Filing Requirements

Step 1: Is your gross income (all income you received in the form of money, goods, property, and services from all sources that are not exempt from tax) more than the amount shown in the California Gross Income chart below for your filing status, age, and number of dependents? If yes, you have a filing requirement. If no, go to Step 2.

Step 2: Is your adjusted gross income (federal adjusted gross income from all sources reduced or increased by all California income adjustments) more than the amount shown in the California Adjusted Gross Income chart below for your filing status, age, and number of dependents? If yes, you have a filing requirement. If no, you do not have a filing requirement. If you do not have a filing requirement, you must file a tax return to claim your withholding. You may be eligible for the federal Earned Income Tax Credit; see page 63 for more information.

On 12/31/15, my filing status was:	and on 12/31/15, my age was: (If your 65th birthday is on January 1, 2016, you are considered to be age 65 on December 31, 2015.)	California Gross Income			California Adjusted Gross Income		
		Dependents			Dependents		
		0	1	2 or more	0	1	2 or more
Single or Head of Household (Get FTB Pub. 1540, California Head of Household Filing Status.)	Under 65 65 or older	16,256	27,489	35,914	13,005	24,238	32,663
		21,706	30,131	36,871	18,455	26,880	33,620
Married/RDP filing jointly (The income of both spouses/RDPs must be combined.)	Under 65 (both spouses/RDPs) 65 or older (one spouse/RDP) 65 or older (both spouses/RDPs)	32,514	43,747	52,172	26,012	37,245	45,670
		37,964	46,389	53,129	31,462	39,887	46,627
		43,414	51,839	58,579	36,912	45,337	52,077
Qualifying widow(er)	Under 65 65 or older		27,489	35,914		24,238	32,663
			30,131	36,871		26,880	33,620
Dependent of another person – Any filing status	Any age	More than your standard deduction, see Frequently Asked Questions, question 1.					

Frequently Asked Questions

1. Do I have to file?

In general, you must file a California tax return if you are:

Single, or head of household, and either of the following apply:

- Gross income is more than \$16,256
- Adjusted gross income is more than \$13,005

Married/RDP filing jointly and either of the following apply:

- Gross income is more than \$32,514
- Adjusted gross income is more than \$26,012

Qualifying widow(er) and either of the following apply:

- Gross income is more than \$27,489
- Adjusted gross income is more than \$24,238

Able to be claimed as a dependent of another taxpayer and either your gross income or adjusted gross income is more than your standard deduction.

You cannot use Form 540 2EZ if your total wages, salaries, and tips are less than the following amounts based on your filing status:

Single	\$3,694
Married/RDP filing jointly, head of household, or qualifying widow(er)	\$7,738

The amounts above represent the standard deduction minus \$350.

Get Form 540 at ftb.ca.gov or file online through **CalFile** or **e-file**.

See "Steps to Determine Filing Requirements."

2. How can I get help?

Throughout California, more than 1,200 sites provide trained volunteers offering free help during the tax filing season to persons who need to file simple federal and state income tax returns. Many military bases also provide this service for members of the U.S. Armed Forces. Go to ftb.ca.gov and search for **vita** to find a list of participating locations or call the FTB at 800.852.5711 to find a location near you.

3. When do I have to file?

File and pay by April 18, 2016, but if you can't file by that date, you get an automatic paperless extension to file by October 17, 2016. Any tax due must be paid by April 18, 2016, to avoid penalties and interest. See form FTB 3519. You cannot use Form 540 2EZ if you make an extension payment with form FTB 3519. You can CalFile, e-file, or use Form 540, or the Long Form 540NR when you file your tax return.

If you are in the military, you may be entitled to certain extensions. For more information, get FTB Pub. 1032, Tax Information for Military Personnel.

4. I don't have my W-2 s. What do I do?

If all your federal Forms W-2 were not received by January 31, 2016, contact your employer. Only an employer issues or corrects federal Form W-2. California wage and withholding information is available on MyFTB Account at ftb.ca.gov. For more information, call 800.338.0505, select personal income tax, then frequently asked questions, and enter code **204** when instructed.

5. Is direct deposit safe and faster?

Direct deposit is fast, safe, and convenient. To have your refund directly deposited into your bank account, fill in the account information on Form 540 2EZ, Side 4, line 33 and line 34. Fill in the routing and account numbers and indicate the account type. For the fastest refund, file electronically and use direct deposit.

6. I discovered an error on my tax return. What should I do?

If you discover an error on your California income tax return after you filed it (paper or e-file), use Form 540X, Amended Individual Income Tax Return, to correct your tax return. Get Form 540X online at ftb.ca.gov or call 800.338.0505 and enter code **908**. You cannot e-file an amended tax return.

7. I owe tax, but don't have the money. What can I do?

If you cannot pay on or before the due date, you may request approval to make monthly installments. You may pay using Web Pay or a credit card. See "Paying Your Taxes," for information on Web Pay, Credit Card, and Request Monthly Installments.

8. How can I find out about the status of my refund?

Go to ftb.ca.gov and search for **refund status** or call 800.338.0505.

9. How long do I keep my tax records?

Generally, keep your California income tax records for at least four years from the due date of the tax return or four years from the date the tax return is filed, whichever is later. However, an extended period may apply for California or federal tax returns related or subject to federal audit.

10. I will be moving after I file my tax return.

How do I notify the FTB of my new address?

Notify the FTB of your new address online by using MyFTB account. Go to ftb.ca.gov and search for **myftb account**. You may also call 800.852.5711, select "Personal Income Tax," then select option 6 to report a change of address or use form FTB 3533, Change of Address. This form is available at ftb.ca.gov. If you change your address online or by phone, you do not need to file form FTB 3533.

11. The Internal Revenue Service (IRS) made changes to my federal tax return. What should I do?

If your federal income tax return is examined and changed by the IRS and you owe additional tax, report these changes to the FTB within six months of the date of the final federal determination. If the changes the IRS made result in a refund due for California, claim a refund within two years of the date of the final federal determination. Either use Form 540X to correct the California income tax return you already filed, or send a copy of the federal changes to:

ATTN RAR/VOL MS F310
FRANCHISE TAX BOARD
PO BOX 1998
RANCHO CORDOVA CA 95741-1998

or Fax the information to 916.843.2269.

If you have a question **relating to the IRS audit adjustment** call 916.845.4028.

For general tax information or questions, please call 800.852.5711.

Regardless of which method you use to notify the FTB, you must include a copy of the final federal determination along with all data and schedules on which the federal adjustment was based. Get FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California, for more information. See "Automated Phone Service."

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Visit our website:

ftb.ca.gov

2015 Instructions for Form 540 2EZ

References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 2015**, and the California Revenue and Taxation Code (R&TC).

Things you need to know before you complete Form 540 2EZ

Determine if you qualify to use Form 540 2EZ. See "Qualifying to Use Form 540 2EZ" on page 4.

You cannot use Form 540 2EZ if:

- You file a joint tax return and either spouse/RDP was a nonresident in 2015. Use Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. These forms are available online at ftb.ca.gov or file online using **e-file**.
- You are married/RDP and file a separate tax return. Get Form 540 online at ftb.ca.gov or file online through **CalFile** or **e-file**.
- You have income from a source outside of California.
- You have income from a source not listed on this form.
- You made estimate payments or have an estimated tax payment transfer from 2014.
- You have Real Estate or Other Withholding from Form 592-B or Form 593.

Note: The lines on Form 540 2EZ are numbered with gaps in the line number sequence. For example, lines 14 through 15 do not appear on Form 540 2EZ, so the line number that follows line 13 on Form 540 2EZ is line 16.

Specific Line Instructions

Name(s) and Address

Print your first name, middle initial, last name, and address in the spaces provided.

Suffix

Use the Suffix field for generational name suffixes such as "SR", "JR", "III", "IV". Do not enter academic, professional, or honorary suffixes.

Additional Information

Use the Additional Information field for "In-Care-Of" name and other supplemental address information only.

Foreign Address

If you have a foreign address, follow the country's practice for entering the city, county, province, state, country, and postal code, as applicable, in the appropriate boxes. **Do not** abbreviate the country name.

Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)

Enter your SSN or ITIN in the spaces provided. If you file a joint tax return, enter the SSN or ITIN in the same order as the names.

If you do not have an SSN because you are a nonresident or a resident alien for federal tax purposes, and the Internal Revenue Service (IRS) issued you an ITIN, enter the ITIN in the space provided for the SSN.

An ITIN is a tax processing number issued by the IRS to foreign nationals and others who have a federal tax filing requirement and do not qualify for an SSN. The ITIN is a nine-digit number that always starts with the number 9.

Date of Birth (DOB)

Enter your DOB (mm/dd/yyyy) in the spaces provided. If your filing status is married/RDP filing jointly or married/RDP filing separately, enter the DOBs in the same order as the names.

Line 1 through Line 5 – Filing Status

Check the box on Form 540 2EZ for the filing status that applies to you.

If your California filing status is different from your federal filing status, check the box under line 5.

Filing Status Checklist

Choose only one filing status. Your filing status for California must be the same as the filing status you used on your federal income tax return.

Exception:

Registered domestic partners (RDP) who file single for federal must file married/RDP filing jointly or married/RDP filing separately for California. If you are an RDP and file head of household for federal, you may file head of household for California only if you meet the requirements to be considered unmarried or considered not in a registered domestic partnership.

Single

You are single if **any** of the following was true on December 31, 2015:

- You were not married or in an RDP.
- You received a final decree of divorce or legal separation, or your RDP was terminated.
- You were widowed before January 1, 2015, and did not remarry or enter into another RDP in 2015 (see Qualifying Widow[er]).

Married/RDP Filing Jointly

You may file married/RDP filing jointly if **any** of the following is true:

- You were married/RDP as of December 31, 2015, even if you did not live with your spouse/RDP at the end of 2015.
- Your spouse/RDP died in 2015 and you did not remarry or enter into another RDP in 2015.
- Your spouse/RDP died in 2016 before the 2015 tax return was filed.

A married couple or RDPs may file a joint return even if only one had income or if they did not live together all year. However, both must sign the tax return.

Head of Household

For the specific requirements that must be met to qualify for head of household filing status, get FTB Pub. 1540, California Head of Household Filing Status. In general, head of household filing status is for unmarried individuals and certain married individuals or RDPs living apart who provide a home for a specified relative. You may be entitled to use head of household filing status if **all** of the following apply:

- You were unmarried and not in an RDP, or you met the requirements to be considered unmarried or considered not in an RDP on December 31, 2015.
- You paid more than one-half the cost of keeping up your home for the year in 2015.
- For more than half the year, your home was the main home for you and one of the specified relatives who by law can qualify you for head of household filing status.
- The relative who lived with you met the requirements to be a qualifying child or qualifying relative.
- You were not a nonresident alien at any time during the year.

For a child to qualify as your foster child for head of household purposes, the child must be placed with you by an authorized placement agency or by order of a court.

California requires taxpayers who use head of household filing status to file form FTB 3532, Head of Household Filing Status Schedule to report how the HOH filing status was determined.

Qualifying Widow(er)

You are a qualifying widow(er) if **all** of the following apply:

- Your spouse/RDP died in 2013 or 2014, and you did not remarry or enter into another RDP in 2015.
- You have a birth child, adopted child, stepchild, or eligible foster child for whom you can claim a dependent exemption credit.
- This child lived in your home for all of 2015. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home.
- You paid over half the cost of keeping up your home for this child.
- You could have filed a joint tax return with your spouse/RDP the year he or she died, even if you actually did not do so.

Enter the year of your spouse's/RDP's death on your tax return.

The Franchise Tax Board (FTB) has a self test, which will help you determine your filing status. Go to ftb.ca.gov and search for **self test**.

Line 6 – Can you be claimed as a dependent?

If someone else can claim you (or your spouse/RDP) as a dependent on his or her tax return, even if they choose not to, and your total income is less than the following amounts based on your filing status or you have a dependent, you cannot use Form 540 2EZ. Get Form 540 online at ftb.ca.gov or file online through **CalFile** or **e-file**.

Single	\$13,394
Married/RDP filing jointly or Qualifying widow(er)	\$26,838
Head of Household	\$19,038

Note: You cannot use Form 540 2EZ if your total wages are less than the following amounts based on your filing status:

Single	\$3,694
Married/RDP filing jointly, head of household, or qualifying widow(er)	\$7,738

If you can be claimed as a dependent and can use Form 540 2EZ check the box on line 6 and follow the instructions on line 17.

Line 7 – Senior

If you (or if married/RDP, your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2.

If your (or if married/RDP, your spouse's/RDP's) 65th birthday is January 1, 2016, you are considered to be age 65 on December 31, 2015.

Line 8 – Dependents

You must enter the first name, last name, SSN, and relationship of each of the dependents you are allowed to claim. If your dependent child was born and died in 2015 and you do not have an SSN for the child, enter "Died" in the SSN field and include a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive. If you claim more than three dependents get Form 540 online at ftb.ca.gov or file online through **CalFile** or **e-file**.

Do you have Child and Dependent Care Expenses? If so, you may qualify for a credit. For more information, get form FTB 3506, Child and Dependent Care Expense Credit. The easiest way to claim the credit is to **CalFile** or **e-file**. **This credit may not be claimed on Form 540 2EZ.**

Line 9 – Total Wages

Enter the amount from federal Form W-2, box 16. If you have more than one Form W-2, add all amounts shown in box 16.

Generally, federal Form W-2 box 1 and box 16 should contain the same amounts. If they are different because you had income from a source outside California, you cannot file Form 540 2EZ. Get Form 540 or Long/Short Form 540NR at ftb.ca.gov or file online through **CalFile** or **e-file**.

Line 10 – Total Interest Income

Enter interest income shown on Form 1099-INT, Interest Income box 1.



Do not include amounts shown on Form 1099-INT, box 3, Interest on U.S. Savings Bonds and Treasury Obligations. This interest is not taxed by California.

Line 11 – Total Dividend Income

Generally, the amount of dividend income taxable by California is the same as the amount taxable under federal law. However, there may be federal/state differences in the taxable amount of dividend income, if you received it from any of the following sources:

- Exempt interest dividends from mutual funds.
- Non-cash patronage dividends from farmers' cooperatives or mutual associations.
- Federal exempt interest dividends from other states or their municipal obligations and/or from mutual funds.
- Controlled foreign corporation dividends in the year distributed.

- Regulated investment company (RIC) capital gains in the year distributed.
- Distributions of pre-1987 earnings from an S corporation.

If you have a federal/state difference in the taxable amount of dividend income, you cannot file Form 540 2EZ. Get Form 540 at ftb.ca.gov or file online through **CalFile** or **e-file**.

Line 12 – Total Pension Income

Generally, the amount of pension income taxable by California is the same as the amount taxable under federal law. However, there may be federal/state differences in the taxable amount of pension income, if you received it from any of the following sources:

- Tier 2 railroad retirement benefits.
- Partially taxable distributions from a pension plan.
- Retirement annuity between July 1, 1986, and January 1, 1987, and elected to use the three-year rule for California purposes and annuity rules for federal purposes.

For information regarding the federal Pension Protection Act of 2006, go to ftb.ca.gov and search for **conformity**. **If you have a federal/state difference in the taxable amount of pension income, you cannot file Form 540 2EZ.** Get Form 540 at ftb.ca.gov or **e-file**.

Line 13 – Total Capital Gain Distributions from Mutual Funds

Generally, the amount of capital gains taxable by California is the same as the amount taxable under federal law. If you received capital gain distributions from a mutual fund, report them on line 13, if both of the following apply:

- You received Form 1099-DIV with an amount in box 2a.
- The Form 1099-DIV does not have amounts in box 2b, 2c, or 2d.

If you have other capital gains, you cannot use Form 540 2EZ. Get Form 540 at ftb.ca.gov or **e-file**.

Line 17 – Tax

The standard deduction and personal exemption credit are built into the 2EZ Tables and not reported on the tax return.

If you did not check the box on line 6 follow the instructions below.

Use the California 2EZ Table for your filing status to complete line 17. The 2EZ Tables in this booklet give you credit for the standard deduction for your filing status, your personal exemption credit, and dependent exemption credits. There are three different tables. Make sure you use the right one. If your filing status is:

Single	Go to page 39
Married/RDP filing jointly or Qualifying widow(er)	Go to page 45
Head of Household	Go to page 57

If you checked the box on line 6, complete the Dependent Tax Worksheet below.

Dependent Tax Worksheet	
1. Using the amount from Form 540 2EZ, line 16, and your filing status, enter the tax from the 2EZ Table: If your filing status is:	
<ul style="list-style-type: none"> • Single, go to page 39. • Married/RDP filing jointly or Qualifying widow(er), go to page 45. • Head of household, go to page 57 	} 1 _____
2. If single or head of household, enter \$109	} 2 _____
• If married/RDP and both spouses/RDPs can be claimed as a dependent by another taxpayer, enter \$218	
• If married/RDP and only one spouse/RDP can be claimed, enter \$109	
• If qualifying widow(er), enter \$218	
3. Add line 1 and line 2. Enter here and include on Form 540 2EZ, line 17.	3 _____

Line 18 – Senior Exemption

If you entered 1 in the box on line 7, enter \$109. If you entered 2 in the box on line 7, enter \$218.

You cannot claim this exemption credit if someone else can claim you as a dependent on their tax return.

Line 19 – Nonrefundable Renter’s Credit

If you were a resident of California and paid rent on property in California which was your principal residence, you may qualify for a credit that you can use to reduce your tax. Answer the questions on page 13 to see if you qualify.

Line 22 – Total Tax Withheld

Enter the amount from federal Form(s) W-2, box 17, or Form 1099-R, box 12. If you have more than one federal Form W-2, add all amounts shown in box 17. If you have more than one federal Form 1099-R, add all amounts shown in box 12. The FTB verifies all withholding claimed from federal Forms W-2 or 1099-R with the Employment Development Department (EDD).

Line 23 - Earned Income Tax Credit (EITC)

Enter your Earned Income Tax Credit from form FTB 3514, California Earned Income Tax Credit.

Use Tax

Line 25 – Use Tax – This is not a total line

You may owe use tax if you make purchases from out-of-state retailers (for example, purchases made by telephone, online, by mail, or in person) where sales or use tax was not paid and you use those items in California. If you have questions about whether a purchase is taxable, go to the Board of Equalization’s website at boe.ca.gov, or call its Customer Service Center at 1.800.400.7115 or (TTY) 711 (for hearing and speech disabilities.)

Some taxpayers are required to report business purchases subject to use tax directly to the Board of Equalization. However, they may report certain personal purchases subject to use tax on the FTB income tax return.

You may not report use tax for business purposes on your income tax return if you:

- Have or are required to have a California seller’s permit.
- Are a business not required to hold a California seller’s permit, but that received at least \$100,000 per year in gross receipts.

- Are otherwise required to be registered with the Board of Equalization for sales or use tax purposes.

Note: You may not report use tax on your income tax return for certain types of transactions. These types of transactions are described in detail below in the instructions.

The Use Tax Worksheet and Estimated Use Tax Lookup Table will help you determine how much use tax to report. If you owe use tax but you do not report it on your income tax return, you must report and pay the tax to the Board of Equalization. For information on how to report use tax directly to the Board of Equalization, go to their website at boe.ca.gov and click on **Find Information About Use Tax** under the heading **How Do I**.

Failure to report and pay timely may result in the assessment of interest, penalties, and fees.

See page 15 for a general explanation of California use tax.

Use Tax Worksheet

You must use the Use Tax Worksheet to calculate your use tax liability, if any of these apply:

- You prefer to calculate the amount of use tax due based upon your actual purchases subject to use tax, rather than based on an estimate.
- You owe use tax on any item purchased for use in a trade or business not registered with the Board of Equalization.
- You owe use tax on purchases of individual items with a purchase price of \$1,000 or more each.

Example 1: You purchased a television for \$2,000 from an out-of state retailer that did not collect tax. You must use the Use Tax Worksheet to calculate the tax due on the price of the television, since the price of the television is \$1,000 or more.

Example 2: You purchased a computer monitor for \$300, a rare coin for \$500, and designer clothing for \$250 from out-of-state retailers that did not collect tax. Although the total price of all the items is \$1,050, the price of each item is less than \$1,000. Since none of these individual items are \$1,000 or more, you are not required to use the Use Tax Worksheet and may choose to use the Estimated Use Tax Lookup Table.

If you have a combination of individual items purchased for \$1,000 or more, and/or items purchased for use in a trade or business not registered with the Board of Equalization, and individual, non-business items purchased for less than \$1,000, you may either:

- Use the Use Tax Worksheet to compute use tax due on all purchases, or
- Use the Use Tax Worksheet to compute use tax due on all individual items purchased for \$1,000 or more plus items purchased for use in a trade or business. Use the Estimated Use Tax Lookup Table to estimate the use tax due on individual, non-business items purchased for less than \$1,000, then add the amounts and report the total use tax on line 25.

Example 3: The total price of the items you purchased from out-of-state retailers that did not collect use tax is \$2,300, which includes a \$1,000 television, a \$900 painting, and a \$400 table for your living room.

- You may choose to calculate the use tax due on the total price of \$2,300 using the Use Tax Worksheet, or
- You may choose to calculate the use tax due on the \$1,000 price of the television using the Use Tax Worksheet and estimate your use tax liability for the painting and table by using the Estimated Use Tax Lookup Table, then add the amounts and report the total use tax on line 25.

Use Tax Worksheet (See Instructions Below.)

Use whole dollars only.

1. Enter purchases from out-of-state sellers made without payment of California sales/use tax. If you choose to estimate the use tax due on individual, non-business items purchased for less than \$1,000 each, only enter purchases of items with a purchase price of \$1,000 or more plus items purchased for use in a trade or business not registered with the Board of Equalization. \$ _____00
2. Enter the applicable sales and use tax rate _____
3. Multiply line 1 by the tax rate on line 2.
Enter result here \$ _____00
4. If you choose to estimate the use tax due on individual, non-business items purchased for less than \$1,000 each, enter the use tax amount due from the Estimated Use Tax Lookup Table. If all of your purchases are included in line 1, enter -0-. \$ _____00
5. Add lines 3 and 4. This is your total use tax \$ _____00
6. Enter any sales or use tax you paid to another state for purchases included on line 1. See worksheet instructions below \$ _____00
7. Subtract line 6 from line 5. This is the total use tax due. Enter the amount due on line 25. If the amount is less than zero, enter -0-. \$ _____00

Worksheet, Line 1, Purchases Subject to Use Tax

Report purchases of items that would have been subject to sales tax if purchased from a California retailer unless your receipt shows that California tax was paid directly to the retailer. For example, generally, you would include purchases of clothing, but not purchases of food products or prescription medicine. For more information on nontaxable and exempt purchases, you may visit the Board of Equalization’s website at boe.ca.gov.

- Include handling charges.
- Do not include any other state’s sales or use tax paid on the purchases.
- Enter only purchases made during the year that corresponds with the tax return you are filing.
- If you traveled to a foreign country and hand carried items back to California, generally use tax is due on the purchase price of the goods you listed on your U.S. Customs Declaration less an \$800 per-person exemption. For the hand carried items, you should report the amount of purchases in excess of the \$800 per person exemption. This \$800 exemption does not apply to goods sent or shipped to California by mail or other common carrier. For goods sent or shipped, you should report the entire amount of the purchases.
- If your filing status is “married/RDP filing separately,” you may elect to report one-half of the use tax due or the entire amount on your income tax return. If you elect to report one-half, your spouse/RDP may report the remaining half on his or her income tax return or on the individual use tax return available from the Board of Equalization.

Note: You must report and pay any use tax you owe on the following purchases directly to the Board of Equalization, not on your income tax return.

- Vehicles, vessels, and trailers that must be registered with the Department of Motor Vehicles.
- Mobile homes or commercial coaches that must be registered annually as required by the Health and Safety Code.
- Vessels documented with the U.S. Coast Guard.
- Aircraft.
- Leases of machinery, equipment, vehicles, and other tangible personal property.

- Cigarettes and tobacco products when the purchaser is registered with the Board of Equalization as a cigarette and/or tobacco products consumer.

Worksheet, Line 2, Sales and Use Tax Rate

Enter the sales and use tax rate applicable to the place in California where the property was used, stored, consumed, or given away. To find your sales and use tax rate using your computer or mobile device, please go to the Board of Equalization’s website at boe.ca.gov. Look under the heading, **Popular Topics**, then click on **Latest Sales and Use Tax Rates**. You may also call their Customer Service Center at 800.400.7115 or (TTY) 711 (for hearing and speech disabilities.)

Worksheet, Line 6, Credit for Tax Paid to Another State

This is a credit for tax paid to other states on purchases reported on Line 1. You can claim a credit up to the amount of tax that would have been due if the purchase had been made in California. For example, if you paid \$8.00 sales tax to another state for a purchase, and would have paid \$6.00 in California, you can claim a credit of only \$6.00 for that purchase.

Estimated Use Tax Lookup Table

You may use the Estimated Use Tax Lookup Table to estimate and report the use tax due on individual non-business items you purchased for less than \$1,000 each. This option is only available if you are permitted to report use tax on your income tax return and you are not required to use the Use Tax Worksheet to calculate the use tax owed on all your purchases. Simply include the use tax liability that corresponds to your California Adjusted Gross Income (found on line 16) and enter it on line 25. You will not be assessed additional use tax on the individual non-business items you purchased for less than \$1,000 each.

You may not use the Estimated Use Tax Lookup Table to estimate and report the use tax due on purchases of items for use in your business or on purchases of individual non-business items you purchased for \$1,000 or more each. See the instructions for the Use Tax Worksheet if you have a combination of purchases of individual non-business items for less than \$1,000 each and purchases of individual non-business items for \$1,000 or more.

California Adjusted Gross Income (AGI) Range	Use Tax Liability
Less Than \$10,000	\$2
\$10,000 to \$19,999	\$5
\$20,000 to \$29,999	\$9
\$30,000 to \$39,999	\$12
\$40,000 to \$49,999	\$16
\$50,000 to \$59,999	\$19
\$60,000 to \$69,999	\$23
\$70,000 to \$79,999	\$26
\$80,000 to \$89,999	\$30
\$90,000 to \$99,999	\$33
\$100,000 to \$124,999	\$39
\$125,000 to \$149,999	\$48
\$150,000 to \$174,999	\$57
\$175,000 to \$199,999	\$66
More than \$199,999 – Multiply AGI by 0.035% (x0.00035)	

Enter your use tax liability on Line 4 of the worksheet, or if you are not required to use the worksheet, enter the amount on Line 25 of your income tax return.

Line 29 – Tax Due

If the amount on line 26 is less than the amount on line 21, subtract the amount on line 26 from the amount on line 21. Enter the result on line 29. Your tax is more than your credits and withholdings.

Increasing your withholding could eliminate the need to make a large payment with your tax return. To increase your withholding, complete EDD Form DE 4, Employee's Withholding Allowance Certificate, and give it to your employer's appropriate payroll staff. You can get this form from your employer or by calling the EDD at **888.745.3886**. You can download the DE 4 at edd.ca.gov or go to ftb.ca.gov and search for **de 4**. If you did not pay enough through withholding, you may have an underpayment penalty. The FTB will figure the underpayment penalty for you.

Line 30 – Voluntary Contributions

You can make voluntary contributions to the funds listed on Form 540 2EZ, Side 3. See "Voluntary Contribution Fund Descriptions" for more information.

You may also contribute any amount to the **State Parks Protection Fund/Parks Pass Purchase**. To receive a single annual park pass, your contribution must equal or exceed \$195. When applicable, FTB will forward your name and address from your tax return to the Department of Parks and Recreation (DPR) who will issue a single Vehicle Day Use Annual Pass to you. Only one pass will be provided per tax return. You may contact DPR directly to purchase additional passes. If there is an error on your tax return in the computation of total contributions or if we disallow the contribution you requested because there is no credit available for the tax year, your name and address will not be forwarded to DPR. Any contribution less than \$195 will be treated as a voluntary contribution and may be deducted as a charitable contribution. For more information go to parks.ca.gov/annualpass/ or email info@parks.ca.gov.

Line 31 – Amount You Owe

If you do not have an amount on line 28, add the amount on line 27, line 29, and line 30. Enter the result on line 31.

If you have an amount on line 28 and the amount on line 30 is more than line 28, subtract line 28 from line 30. Enter the difference on line 31.

Paying Your Taxes

You must pay 100% of the amount you owe by April 18, 2016, to avoid interest and underpayment penalties. However, the underpayment penalty will be waived if 90% of the tax shown on the tax return is paid by the original due date of the tax return. There are several ways to pay your tax:

- Electronic funds withdrawal (e-file only)
- Pay online/Web Pay
- Credit card
- Check or money order
- Monthly installments

Electronic Funds Withdrawal

If you CalFile or e-file, instead of paying by check, you can use this convenient option. Simply provide your bank information, the amount you want to pay, and the date you want the amount to be withdrawn from your account. You can find the routing and account numbers on your check or by contacting your financial institution. Use the check illustration on the next page to find your bank information. Your tax preparation software will offer this option.

Web Pay

Enjoy the convenience of online payment with the FTB. This secure service lets you pay the current amount you owe, extension payments, estimated tax payments, and prior year balances. For more information go to ftb.ca.gov and search for **web pay**.

Credit Card

Use your Discover, MasterCard, American Express, or Visa card to pay your personal income taxes (including tax return balance due, extension payments, estimated tax payments, and prior year balances). The FTB has partnered with Official Payments Corp. to offer you this service. Official Payments Corp. charges a convenience fee based on the amount of your payment.

Go to the Official Payments Corp. online payment center at officialpayments.com or call 800.2PAY.TAX or 800.272.9829 and follow the recorded instructions. Official Payments Corp. provides customer assistance at 877.297.7457 Monday through Friday, 5 a.m. to 5 p.m. PST.

Payment Date: _____

Confirmation Number: _____

Check or Money Order (no cash please)

Using black or blue ink, make your check or money order payable to the "Franchise Tax Board." **Do not send cash.** Write your SSN or ITIN and "2015 Form 540 2EZ" on the check or money order. Enclose, but **do not** staple your check or money order to the tax return.

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

e-file: If you e-filed your tax return, mail your check or money order with form FTB 3582, Payment Voucher for Individual e-filed Returns. **Do not** mail a copy of your e-filed tax return.

A penalty may be imposed if your payment is returned by your bank for insufficient funds.

Request Monthly Installments

Pay as much as you can when you file your tax return. If you cannot pay your taxes in full, you can request approval to make monthly payments. However, you will be charged interest and penalties. You will need to complete form FTB 3567, Installment Agreement Request.

To submit your request electronically, go to ftb.ca.gov and search for **installment agreement**. To submit your request by mail, go to ftb.ca.gov to download and print form FTB 3567 or call 800.338.0505 to order the form by phone. Select Personal Income Tax, then select Forms and Publications, and enter code **949** when instructed. Mail the completed form to the FTB at the address shown on the form.

Line 32 – Refund or No Amount Due

Did you report an amount on line 30?

No Enter the amount from line 28 on line 32. This is your refund amount. If it is less than \$1, attach a written statement to your Form 540 2EZ requesting the refund.

Yes If the amount on line 30 is:

- Less than the amount on line 28, subtract line 30 from line 28 and enter the difference on line 32. This is your refund amount.
- More than the amount on line 28, enter zero on line 32.

Direct Deposit

Direct deposit is fast, safe, and convenient. To have your refund directly deposited into your bank account, fill in the account information on Form 540 2EZ, Side 4, line 33 and line 34. Fill in the routing and account numbers and indicate the account type. Verify routing and account numbers with your financial institution. **Do not** attach a voided check or deposit slip. See the illustration on the following page.

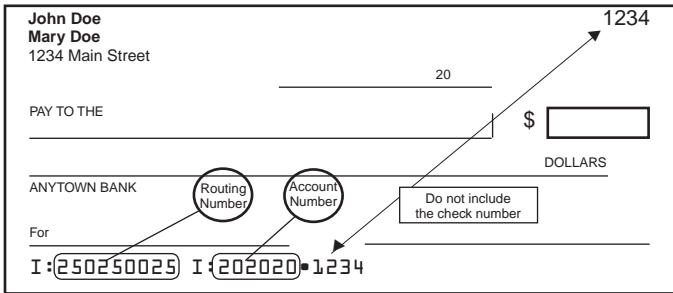
An individual taxpayer may request that his or her refund be electronically deposited into more than one checking or savings account. This allows more options for managing your refund. For example, you can request part of your refund go to your checking account to use now and the rest to your savings account to save for later.

The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check, the routing number is 250250025. The account number can be up to 17 characters and can include numbers and letters. Include hyphens, but omit spaces and special symbols. On the sample check, the account number is 202020.

Check the appropriate box for the type of account. **Do not** check more than one box for each line.

Enter the portion of your refund you want directly deposited into each account. The total of line 33 and line 34 must equal the total amount of your refund. If line 33 and line 34 do not equal line 32, the FTB will issue a paper check.

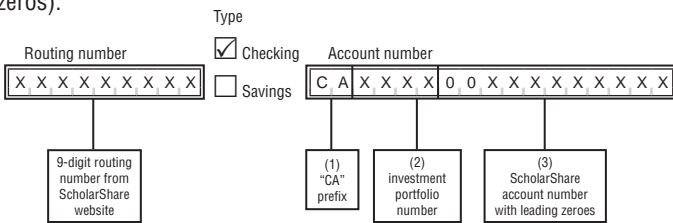
Caution: Check with your financial institution to make sure your deposit will be accepted and to get the correct routing and account numbers. The FTB is not responsible for a lost refund due to incorrect account information entered by you or your representative.



Some financial institutions will not allow a joint refund to be deposited to an individual account. If the direct deposit is rejected, the FTB will issue a paper check.

Direct Deposit for ScholarShare 529 College Savings Plans – If you have a ScholarShare 529 College Savings Plan account maintained by the ScholarShare Investment Board, you may have your refund directly deposited to your ScholarShare account.

Fill in the routing number, account type, and account number. To obtain the nine-digit routing number, go to scholarshare.com or call 800.544.5248. Check “Checking” as type of account. Enter your complete account number that includes (1) the “CA” prefix, (2) your four-digit investment portfolio number, and (3) your ScholarShare account number (for account numbers less than 11 digits, add leading zeros).



Sign Your Tax Return

Sign your tax return on Side 4. If you file a joint tax return, your spouse/RDP must also sign it.

If you file a joint tax return, both you and your spouse/RDP are generally responsible for tax and any interest or penalties due on the tax return. If one spouse/RDP does not pay the tax, the other spouse/RDP may have to. See “Innocent Joint Filer Relief.”

Include your phone number and email address in case the FTB needs to contact you for information needed to process this tax return. By providing this information the FTB will be able to process your tax return or issue your refund faster.

Paid Preparer’s Information

If you pay a person to prepare your Form 540 2EZ, that person must sign and complete the area at the bottom of Side 4 including an identification number. The IRS requires a paid tax preparer to get and use a preparer tax identification number (PTIN). If the preparer has a federal employer identification number (FEIN), it should be entered only in the space provided. A paid preparer must give you a copy of your tax return to keep for your records.

Third Party Designee

If you want to allow your preparer, a friend, family member, or any other person you choose to discuss your 2015 tax return with the FTB, check the “Yes” box in the signature area of your tax return. Also print the designee’s name and telephone number.

If you check the “Yes” box, you, and your spouse/RDP if filing a joint tax return, are authorizing the FTB to call the designee to answer any questions that may arise during the processing of your tax return. You are also authorizing the designee to:

- Give the FTB any information that is missing from your tax return.
- Call the FTB for information about the processing of your tax return or the status of your refund or payments.
- Receive copies of notices or transcripts related to your tax return, upon request.
- Respond to certain FTB notices about math errors, offsets, and return preparation.

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the FTB. If you want to expand or change the designee’s authorization, go to ftb.ca.gov and search for **poa**.

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2016 tax return. This is April 15, 2017, for most people. To revoke the authorization before it ends, notify us by telephone at 800.852.5711 or in writing at Franchise Tax Board, PO Box 942840, Sacramento CA 94240-0040. Include your name, SSN (or ITIN), and the designee’s name.

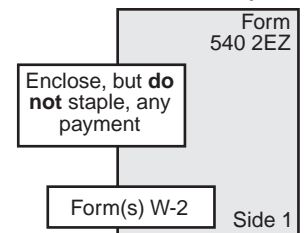
Assembling Your Tax Return

Assemble your tax return and mail it to the FTB.

To help with our processing costs, enclose, but **do not** staple, your payment. Attach your federal Form(s) W-2 to the lower front of your tax return.

Do not enclose a copy of your federal tax return or any other document with your Form 540 2EZ.

This will help us reduce government processing and storage costs.



Mailing Your Tax Return

Mail your tax return to the following address if your tax return shows an **amount due**:

**FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001**

Mail your tax return to the following address if your tax return shows a **refund, or no amount due**:

**FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0001**

Nonrefundable Renter's Credit Qualification Record



e-file and skip this page! The software you use to e-file will help you find out if you qualify for this credit and will figure the correct amount of the credit automatically. You can claim the nonrefundable Renter's Credit using CalFile.

If you were a resident of California and paid rent on property in California, which was your principal residence, you may qualify for a credit that you can use to reduce your tax. Answer the questions below to see if you qualify. **Do Not Mail This Record. Keep With Your Tax Records.**

<p>1. Were you a resident of California for the entire year in 2015? Military personnel: If you are not a legal resident of California, you do not qualify for this credit. However, your spouse/RDP may claim this credit if he or she was a resident, did not live in military housing during 2015, and is otherwise qualified. YES. Go to question 2. NO. Stop. File the Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. Go to ftb.ca.gov for more information regarding these forms.</p>
<p>2. Is your California adjusted gross income, the amount on Form 540 2EZ, line 16: <ul style="list-style-type: none"> • \$38,259 or less if single; or • \$76,518 or less if married/RDP filing jointly, head of household, or qualifying widow(er)? YES. Go to question 3. NO. Stop here. You do not qualify for this credit.</p>
<p>3. Did you pay rent, for at least half of 2015, on property (including a mobile home that you owned on rented land) in California, which was your principal residence? YES. Go to question 4. NO. Stop here. You do not qualify for this credit.</p>
<p>4. Can you be claimed as a dependent by a parent, foster parent, legal guardian, or any other person in 2015? NO. Go to question 6. YES. Go to question 5.</p>
<p>5. For more than half the year in 2015, did you live in the home of the person who can claim you as a dependent? NO. Go to question 6. YES. Stop here. You do not qualify for this credit.</p>
<p>6. Was the property you rented exempt from property tax in 2015? You do not qualify for this credit if, for more than half of the year, you rented property that was exempt from property taxes. Exempt property includes most government-owned buildings, church-owned parsonages, college dormitories, and military barracks. However, if you or your landlord paid possessory interest taxes for the property you rented, then you may claim this credit. NO. Go to question 7. YES. Stop here. You do not qualify for this credit.</p>
<p>7. Did you claim the homeowner's property tax exemption anytime during 2015? You do not qualify for this credit if you or your spouse/RDP received a homeowner's property tax exemption at any time during the year. However, if you lived apart from your spouse/RDP for the entire year and your spouse/RDP received a homeowner's property tax exemption for a separate residence, then you may claim this credit if you are otherwise qualified. NO. Go to question 8. YES. If your filing status is single, stop here, you do not qualify for this credit. If your filing status is married/RDP filing jointly, go to question 9.</p>
<p>8. Were you single in 2015? YES. Go to question 11. NO. Go to question 9.</p>
<p>9. Did your spouse/RDP claim the homeowner's property tax exemption anytime during 2015? You do not qualify for this credit if you or your spouse/RDP received a homeowner's property tax exemption at any time during the year. However, if you lived apart from your spouse/RDP for the entire year and your spouse/RDP received a homeowner's property tax exemption for a separate residence, then you may claim this credit if you are otherwise qualified. NO. Go to question 11. YES. If both you and your spouse/RDP claimed the homeowner's property tax exemption, stop here, you do not qualify for this credit. Otherwise, go to question 10.</p>
<p>10. Did you and your spouse/RDP maintain separate residences for the entire year in 2015? YES. Go to question 11. NO. Stop here. You do not qualify for this credit.</p>
<p>11. If you are: <ul style="list-style-type: none"> • Single, enter \$60 on Form 540 2EZ, line 19. • Head of household or qualifying widow(er), enter \$120 on Form 540 2EZ, line 19. • Married/RDP filing jointly, enter \$120 on Form 540 2EZ, line 19. (Exception: If one spouse/RDP claimed the homeowner's tax exemption and you lived apart from your spouse/RDP for the entire year, enter \$60 on Form 540 2EZ, line 19.) Fill in the street address(es) and landlord information below for the residence(s) you rented in California during 2015, which qualified you for this credit.</p>

Street Address	City, State, and ZIP Code	Dates Rented in 2015 (From _____ to _____)
a _____		
b _____		

Enter the name, address, and telephone number of your landlord(s) or the person(s) to whom you paid rent for the residence(s) listed above.

Name	Street Address	City, State, ZIP Code, and Telephone Number
a _____		
b _____		

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Visit our website:

ftb.ca.gov

Additional Information

Privacy Notice

The Franchise Tax Board (FTB) considers the privacy of your tax information to be of the utmost importance.

Reasons for Information Requests:

We ask for tax return information so that we can administer the tax law fairly and correctly.

Rights and Responsibility:

You have the right to see our records that contain your personal information. To obtain information about your records, you may write to:

DISCLOSURE OFFICER MS A181
FRANCHISE TAX BOARD
PO BOX 1468
SACRAMENTO CA 95812-1468

or call: 800.852.5711 within the United States, or 916.845.6500 outside of the United States.

Your Responsibility:

California Revenue and Taxation Code Sections 18501 and 18621 require you to file a tax return on the forms we prescribe if you meet certain requirements. It is mandatory that you furnish all requested information. You may be charged penalties and interest, and in certain cases, you may be criminally prosecuted, if you do not provide the information we ask for or you provide fraudulent information.

Information Disclosures:

As provided by law, we may give your tax information to other tax officials to determine your tax liability or collect tax amounts you owe. If you owe the FTB money, we may also give your information to employers, financial institutions, county recorders, or others who hold assets belonging to you.

For the full text of the FTB's Privacy Notice, get FTB 1131 ENG/SP.

Your Rights As A Taxpayer

The FTB's goals include making certain that your rights are protected so that you have the highest confidence in the integrity, efficiency, and fairness of our state tax system. FTB 4058, California Taxpayers' Bill of Rights, includes information on your rights as a California taxpayer, the Taxpayers' Rights Advocate Program, and how to request written advice from the FTB on whether a particular transaction is taxable.

Innocent Joint Filer Relief

You may qualify for relief from liability for tax on a joint tax return if (1) there is an understatement of tax because your spouse/RDP omitted income or claimed false deductions or credits, (2) you are divorced, legally separated, terminated your registered domestic partnership, or are no longer living with your spouse/RDP, and (3) given all the facts and circumstances, it would be unfair to hold you liable for the tax. For more information, get FTB Pub. 705, Innocent Joint Filer – Relief From Paying California Income Taxes, at ftb.ca.gov, or by calling 916.845.7072, Monday - Friday between 8 a.m. and 5 p.m.

California Use Tax General Information

The use tax has been in effect in California since July 1, 1935. It applies to purchases of merchandise for use in California from out-of-state sellers and is similar to the sales tax paid on purchases you make in California. If you have not already paid all use tax due to the Board of Equalization, you may be able to report and pay the use tax due on your state income tax return. See the information below and the instructions for line 25 of your income tax return.

In general, you must pay California use tax on purchases of merchandise for use in California made from out of state sellers, for example, by telephone, over the Internet, by mail, or in person.

You must pay California use tax on taxable items if:

- The seller does not collect California sales or use tax, and
- You use, give away, store, or consume the item in this state.

Example: You live in California and purchase a dining table from a company in North Carolina. The company ships the table from North Carolina to your home for your use and does not charge California sales or use tax. You owe use tax on the purchase.

However, not all purchases require you to pay use tax. For example, you would include purchases of clothing, but not purchases of food products or prescription medicine. For more information on nontaxable and exempt purchases, you may refer to Publication 61, Sales and Use Taxes: Exemptions and Exclusions, on the Board of Equalization's website at boe.ca.gov.

For information about California use tax, please refer to the Board of Equalization's website at boe.ca.gov. Under the heading **How Do I**, click on **Find Information About Use Tax**.

Complete the Use Tax Worksheet or use the Use Tax Lookup Table on page 10 to calculate the amount due.

Extensions to File. If you request an extension to file your income tax return, wait until you file your tax return to report your purchases subject to use tax and make your use tax payment.

Interest, Penalties and Fees. Failure to timely report and pay the use tax due may result in the assessment of interest, penalties, and fees.

Application of Payments. The application of payments and credits for use tax reported on an income tax return has changed. Beginning with taxable years starting on or after January 1, 2015, payments and credits will be applied first to the use tax liability, instead of income tax liabilities, penalties, and interest.

For purchases made prior to January 1, 2015, or reported on an income tax return covering a period that began prior to January 1, 2015 (e.g., fiscal year 2014-15), the law requires that use tax payments made with the annual return are first applied to income tax, penalties, and interest. The unpaid balance, if any, is sent to the BOE to be allocated to use tax owed. If the use tax owed is more than the amount sent to the BOE, the individual may receive a bill for the difference from the BOE.

Changes in Use Tax Reported. Do not file an Amended Income Tax Return (Form 540X) to revise the use tax previously reported. If you have changes to the amount of use tax previously reported on the original return contact the Board of Equalization.

For assistance with your use tax questions, go to the Board of Equalization's website at boe.ca.gov or call their Customer Service Center at 800.400.7115 or (TTY) 711 (for hearing and speech disabilities). For California income tax information, contact the Franchise Tax Board at ftb.ca.gov.

Voting Is Everybody's Business

You may register to vote if you meet all of these requirements:

- You are a United States citizen.
- You are a resident of California.
- You will be 18 years old by the date of the next election.
- You are not in prison or on parole for the conviction of a felony.

You need to re-register every time you move, change your name, or wish to change political parties. In order to vote in an election, you must be registered to vote at least 15 days before that election. If you need to obtain a Voter Registration Card, call the Secretary of State's office voter hotline at 800.345.VOTE, or go to sos.ca.gov.

It's Your Right . . . Register and Vote.

Write To Us

If you write to us, be sure your letter includes your social security number or individual taxpayer identification number, and your daytime and evening telephone numbers. If you have a question about a notice that we sent to you, be sure to include a copy of the notice. Send your letter to:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

We will respond within ten weeks. In some cases, we may call you to respond to your inquiry, or to ask you for additional information. **Do not attach correspondence to your tax return unless the correspondence relates to an item on your return.**

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Visit our website:

ftb.ca.gov

Voluntary Contribution Fund Descriptions

Make voluntary contributions of \$1 or more in whole dollar amounts to the funds listed below. To contribute to the California Seniors Special Fund, use the instructions for code 400 below. The amount you contribute either reduces your overpaid tax or increases your tax due. You may contribute only to the funds listed and cannot change the amount you contribute after you file your tax return. For more information, go to ftb.ca.gov and search for **voluntary contributions**.

Code 400, California Seniors Special Fund – If you and/or your spouse/RDP are 65 years of age or older as of January 1, 2016, and claim the Senior Exemption Credit on line 7, you may make a combined total contribution of up to \$218 or \$109 per spouse/RDP. Contributions made to this fund will be distributed to the Area Agency on Aging Councils (TACC) to provide advice on and sponsorship of Senior Citizens issues. Any excess contributions not required by TACC will be distributed to senior citizen service organizations throughout California for meals, adult day care, and transportation.

Code 401, Alzheimer's Disease/Related Disorders Fund – Contributions will be used to provide grants to California scientists to study Alzheimer's disease and related disorders. This research includes basic science, diagnosis, treatment, prevention, behavioral problems, and caregiving. With almost 600,000 Californians living with the disease and another 2 million providing care to a loved one with Alzheimer's, our state is in the early stages of a major public health crisis. Your contribution will ensure that Alzheimer's disease receives the attention, research, and resources it deserves. For more information go to cdph.ca.gov and search for **Alzheimer**.

Code 403, Rare and Endangered Species Preservation Program – Contributions will be used to help protect and conserve California's many threatened and endangered species and the wild lands that they need to survive, for the enjoyment and benefit of you and future generations of Californians.

Code 405, California Breast Cancer Research Fund – Contributions will fund research toward preventing and curing breast cancer. Breast cancer is the most common cancer to strike women in California. It kills 4,000 California women each year. Contributions also fund research on prevention and better treatment, and keep doctors up-to-date on research progress. For more about the research your contributions support, go to cbcrp.org. Your contribution can help make breast cancer a disease of the past.

Code 406, California Firefighters' Memorial Fund – Contributions will be used for the repair and maintenance of the California Firefighters' Memorial on the grounds of the State Capitol, ceremonies to honor the memory of fallen firefighters and to assist surviving loved ones, and for an informational guide detailing survivor benefits to assist the spouses/RDPs and children of fallen firefighters.

Code 407, Emergency Food for Families Fund – Contributions will be used to help local food banks feed California's hungry. Your contribution will fund the purchase of much-needed food for delivery to food banks, pantries, and soup kitchens throughout the state. The State Department of Social Services will monitor its distribution to ensure the food is given to those most in need.

Code 408, California Peace Officer Memorial Foundation Fund – Contributions will be used to preserve the memory of California's fallen peace officers and assist the families they left behind. Since statehood, over 1,300 courageous California peace officers have made the ultimate sacrifice while protecting law-abiding citizens. The non-profit charitable organization, California Peace Officers' Memorial Foundation, has accepted the privilege and responsibility of maintaining a memorial for fallen officers on the State Capitol grounds. Each May, the Memorial Foundation conducts a dignified ceremony honoring fallen officers and their surviving families by offering moral support, crisis counseling, and financial support that includes academic scholarships for the children of those officers who have made the supreme sacrifice. On behalf of all of us and the law-abiding citizens of California, thank you for your participation.

Code 410, California Sea Otter Fund – The California Coastal Conservancy and the Department of Fish and Wildlife will each be allocated 50% of the contributions. Contributions allocated to the California Coastal Conservancy will be used for research, science, protection, projects, or programs related to the Federal Sea Otter

Recovery Plan or improving the nearshore ocean ecosystem, including, program activities to reduce sea otter mortality. Contributions allocated to the Department of Fish and Wildlife will be used to establish a sea otter fund within the department's index coding system for increased investigation, prevention, and enforcement action.

Code 413, California Cancer Research Fund – Contributions will be used to conduct research relating to the causes, detection, and prevention of cancer and to expand community-based education on cancer, and to provide prevention and awareness activities for communities that are disproportionately at risk or afflicted by cancer.

Code 419, Child Victims of Human Trafficking Fund – Contributions will be used to fund, through grants, eligible community-based organizations that agree to provide services to minors who are victims of human trafficking.

Code 422, School Supplies for Homeless Children Fund – Contributions will be used to provide school supplies and health-related products to homeless children.

Code 423, State Parks Protection Fund/Parks Pass Purchase – Contributions will be used for the protection and preservation of California's state parks and for the cost of a Vehicle Day Use Annual Pass valid at most park units where day use fees are collected. The pass is not valid at off-highway vehicle units, or for camping, oversized vehicle, extra vehicle, per-person, or supplemental fees. If a taxpayer's contribution equals or exceeds \$195 the taxpayer will receive a single Vehicle Day Use Annual Pass. Amounts contributed in excess of the parks pass cost may be deducted as a charitable contribution for the year in which the voluntary contribution is made. Any contribution less than \$195 will be treated as a voluntary contribution and may be deducted as a charitable contribution. For more information go to parks.ca.gov/annualpass/ or email info@parks.ca.gov.

Code 424, Protect Our Coast and Oceans Fund – Contributions will be used to provide grants to community organizations working to protect, restore, and enhance the California coast and ocean. Contributions will support shoreline cleanups, habitat restoration, coastal access improvements, and ocean education programs.

Code 425, Keep Arts in Schools Fund – Contributions will be used by the Arts Council for the allocation of grants to individuals or organizations administering arts programs for children in preschool through 12th grade.

Code 427, California Senior Legislature Fund – Contributions will be used to conduct the sessions of the California Senior Legislature and to support its ongoing activities on behalf of older persons.

Code 428, Habitat for Humanity Fund – Contributions will be used to build affordable housing in California.

Code 429, California Sexual Violence Victim Services Fund – Contributions will be used to further the services that California's rape crisis centers provide for victims of rape or sexual assault.

Code 430, California State Children's Trust Fund – Contributions will be used to support child abuse prevention programs with demonstrated success, public education efforts to change adult behaviors and educate parents, innovative research to identify best practices, and the replication of those practices to prevent child abuse and neglect.

Code 431, Prevention of Animal Homelessness & Cruelty Fund – Contributions will be used to provide funding to programs designed to prevent and eliminate animal homelessness and cruelty, research that explores novel approaches to preventing and eliminating pet homelessness and the prevention, investigation, and prosecution of animal cruelty and neglect.

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Visit our website:

ftb.ca.gov

2015 California Resident Income Tax Return

540 2EZ

Your first name	Initial	Last name	Suffix	Your SSN or ITIN	<input type="checkbox"/> A <input type="checkbox"/> R <input type="checkbox"/> RP
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
If joint tax return, spouse's/RDP's first name	Initial	Last name	Suffix	Spouse's/RDP's SSN or ITIN	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Additional information (see instructions)					
<input type="text"/>					
Street address (number and street) or PO box			Apt. no/ste. no.	PMB/private mailbox	
<input type="text"/>			<input type="text"/>	<input type="text"/>	
City (If you have a foreign address, see instructions.)					
		State	ZIP code		
<input type="text"/>		<input type="text"/>	<input type="text"/>		
Foreign country name		Foreign province/state/county		Foreign postal code	
<input type="text"/>		<input type="text"/>		<input type="text"/>	

Date of Birth	Your DOB (mm/dd/yyyy)	Spouse's/RDP's DOB (mm/dd/yyyy)
●	<input type="text"/>	●
		<input type="text"/>

Prior Name	If you filed your 2014 tax return under a different last name, write the last name only from the 2014 tax return.	
	Taxpayer	Spouse/RDP
●	<input type="text"/>	●
	<input type="text"/>	<input type="text"/>

Filing Status **Filing Status.** Check the box for your filing status. See instructions.

Check only one.

1 Single

2 Married/RDP filing jointly (even if only one spouse/RDP had income)

4 Head of household. STOP! See instructions.

5 Qualifying widow(er) with dependent child. Enter year spouse/RDP died.

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

Exemptions

6 If another person can claim you (or your spouse/RDP) as a dependent on his or her tax return, even if he or she chooses not to, you **must** see the instructions. ● 6

7 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 ● 7

8 **Dependents: (Do not include yourself or your spouse/RDP)** Enter number of dependents here. ● 8

	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"/>

Your name:

Your SSN or ITIN:

Whole dollars only

**Taxable
Income and
Credits**

- 9 Total wages (federal Form W-2, box 16). See instructions. ● 9 .00
- 10 Total interest income (Form 1099-INT, box 1). See instructions. ● 10 .00
- 11 Total dividend income (Form 1099-DIV, box 1a). See instructions. ● 11 .00
- 12 Total pension income . See instructions. Taxable amount. ● 12 .00
- 13 Total capital gains distributions from mutual funds (Form 1099-DIV, box 2a).
See instructions. ● 13 .00
- 16 Add line 9, line 10, line 11, line 12, and line 13. ● 16 .00
- 17 Using the 2EZ Table for your filing status, enter the tax for the amount on line 16.
Caution: If you checked the box on line 6, **STOP**. See instructions for
completing the Dependent Tax Worksheet. ● 17 .00
- 18 Senior exemption: See instructions. If you are 65 or older and entered 1 in the
box on line 7, enter \$109. If you entered 2 in the box on line 7, enter \$218. ● 18 .00
- 19 Nonrefundable renter's credit. See instructions. ● 19 .00
- 20 **Credits.** Add line 18 and line 19. ● 20 .00
- 21 **Tax.** Subtract line 20 from line 17. If zero or less, enter -0- ● 21 .00
- 22 Total tax withheld (federal Form W-2, box 17 or Form 1099-R, box 12). ● 22 .00
- 23 Earned Income Tax Credit (EITC). See instructions for FTB 3514. ● 23 .00
- 24 **Total payments.** Add line 22 and line 23 ● 24 .00

Enclose, but do
not staple, any
payment.

Use Tax

25 Use tax. **This is not a total line.** See instructions. ● 25 .00

26 Payments balance. If line 24 is more than line 25, subtract line 25 from line 24 . ● 26 .00

27 **Use Tax balance.** If line 25 is more than line 24, subtract line 24 from line 25 . ● 27 .00

**Overpaid
Tax/
Tax Due.**

28 Overpaid tax. If line 26 is more than line 21, subtract line 21 from line 26. ● 28 .00

29 Tax due. If line 26 is less than line 21, subtract line 26 from line 21.
See instructions. ● 29 .00

This space reserved for 2D barcode

Your name:

Your SSN or ITIN:

Voluntary Contributions

	<u>Code</u>	<u>Amount</u>
California Seniors Special Fund. See instructions	● 400	<input type="text"/> .00
Alzheimer's Disease/Related Disorders Fund.	● 401	<input type="text"/> .00
Rare and Endangered Species Preservation Program	● 403	<input type="text"/> .00
California Breast Cancer Research Fund	● 405	<input type="text"/> .00
California Firefighters' Memorial Fund	● 406	<input type="text"/> .00
Emergency Food for Families 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 Fund.	● 413	<input type="text"/> .00
Child Victims of Human Trafficking Fund.	● 419	<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 Fund	● 424	<input type="text"/> .00
Keep Arts in Schools Fund	● 425	<input type="text"/> .00
California Senior Legislature Fund.	● 427	<input type="text"/> .00
Habitat for Humanity Fund.	● 428	<input type="text"/> .00
California Sexual Violence Victim Services Fund	● 429	<input type="text"/> .00
State Children's Trust Fund for the Prevention of Child Abuse.	● 430	<input type="text"/> .00
Prevention of Animal Homelessness & Cruelty Fund.	● 431	<input type="text"/> .00
30 Add amounts in code 400 through code 431. These are your total contributions	● 30	<input type="text"/> .00

Your name: Your SSN or ITIN:

Amount You Owe

31 AMOUNT YOU OWE. Add line 27, line 29, and line 30. See instructions. **Do not send cash.**

Mail to: **FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001** ●31

.00

Pay online – Go to **ftb.ca.gov** for more information.

Direct Deposit (Refund Only)

32 REFUND OR NO AMOUNT DUE. Subtract line 30 from line 28. See instructions.

Mail to: **FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0001** ●32

.00

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. **Have you verified the routing and account numbers?** Use whole dollars only.

All or the following amount of my refund (line 32) is authorized for direct deposit into the account shown below:

● Type

● Routing number Checking ● Account number ● 33 Direct deposit amount .00

Savings Savings

The remaining amount of my refund (line 32) is authorized for direct deposit into the account shown below:

● Type

● Routing number Checking ● Account number ● 34 Direct deposit amount .00

Savings Savings

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** and search for **privacy notice**. To request this notice by mail, call 800.852.5711.

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the information on this tax return 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 (optional). Enter only one email address. Daytime phone number (optional)

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 ● 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

2015 Instructions for Form FTB 3519

Payment for Automatic Extension for Individuals

General Information

Mandatory Electronic Payments – You are required to remit all your payments electronically once you make an estimate or extension payment exceeding \$20,000 or you file an original tax return with a total tax liability over \$80,000. Once you meet this threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically. The first payment that would trigger the mandatory e-pay requirement does not have to be made electronically. Individuals who do not send the payment electronically will be subject to a 1% noncompliance penalty. For more information or to obtain the waiver form, go to ftb.ca.gov and search for **mandatory epay**. Electronic payments can be made using Web Pay on the Franchise Tax Board's (FTB's) website, electronic funds withdrawal (EFW) as part of the e-file tax return, or your credit card.

Use form FTB 3519, Payment for Automatic Extension for Individuals, **only** if both of the following apply:

- You cannot file your 2015 tax return by April 18, 2016. Due to the Emancipation Day holiday on April 16, 2016, tax returns filed and payments mailed or submitted on April 18, 2016, will be considered timely.
Note: Fiscal Year Filers, your tax return is due the 15th day of the 4th month following the close of your fiscal year.
- You owe tax for 2015.

When you file your 2015 tax return, you can **e-file** or **CalFile**. Go to ftb.ca.gov and search for **e-file options**. If you use form FTB 3519, you **may not** file Form 540 2EZ or Short Form 540NR.

Use the worksheet below to determine if you owe tax. If you **do not** owe tax, **do not** complete or mail form FTB 3519. However, file your tax return by October 17, 2016. If you owe tax, choose one of the following payment options:

- Web Pay:** Individuals can make payments online using Web Pay for Individuals. After a one-time online registration, taxpayers can make an immediate payment or schedule payments up to a year in advance. Go to ftb.ca.gov for more information. **Do not** mail form FTB 3519 to the FTB.

- Credit Card:** Use your major credit card. Call 800.272.9829 or go to officialpayments.com, use code 1555. Official Payments Corp. charges a convenience fee for using this service. **Do not** mail form FTB 3519 to the FTB.
- Check or Money Order:** Using black or blue ink, complete your check or money order and the payment form below and mail both to the "Franchise Tax Board." Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

Penalties and Interest

If you fail to pay your total tax liability by April 18, 2016, you will incur a late payment penalty plus interest. We may waive the late payment penalty based on reasonable cause. Reasonable cause is presumed when 90% of the tax is paid by the original due date of the tax return. However, the imposition of interest is mandatory. If, after April 18, 2016, you find that your estimate of tax due was too low, pay the additional tax as soon as possible to avoid or minimize further accumulation of penalties and interest. Pay your additional tax with another form FTB 3519. If you do not file your tax return by October 17, 2016, you will incur a late filing penalty plus interest from the original due date of the tax return. For Fiscal Year Filers, your tax return is due the 15th day of the 10th month following the close of your fiscal year.

Taxpayers Residing or Traveling Outside the USA

If you are residing or traveling outside the USA on April 18, 2016, the deadline to file your tax return and pay the tax is June 15, 2016. Interest will accrue from the original due date until the date of payment. If you need additional time to file, you will be allowed a six-month extension without filing a request. To qualify for the extension, file your tax return by December 15, 2016. To avoid any late-payment penalties, pay your tax liability by June 15, 2016. When filing your tax return, write "**Outside the USA on April 18, 2016**" at the top of your tax return in **RED INK**, or include it according to your software's instructions.

TAX PAYMENT WORKSHEET KEEP FOR YOUR RECORDS

1	Total tax you expect to owe. This is the amount you expect to enter on Form 540, line 64; or Long Form 540NR, line 74.	1	00
2	Payments and credits:		
a	California income tax withheld (including real estate and nonresident withholding)	2a	00
b	California estimated tax payments and amount applied from your 2014 tax return (To check your estimated tax payments go to ftb.ca.gov and search for myftb account .)	2b	00
c	Other payments and credits (including any tax payments made with any previous form FTB 3519)	2c	00
3	Total tax payments and credits. Add line 2a, line 2b, and line 2c.	3	00
4	Tax due. Is line 1 more than line 3?	4	00
	<ul style="list-style-type: none"> No. Stop here. You have no tax due. Do not mail form FTB 3519. If you file your tax return by October 17, 2016 (fiscal year filer – see instructions), the automatic extension will apply. Yes. Subtract line 3 from line 1 and enter on line 4. This is your tax due. For online payments, do not mail the form, go to ftb.ca.gov for more information. If you meet the requirements of the Mandatory e-Pay program, you must make all payments electronically, regardless of the taxable year or amount. Go to ftb.ca.gov and search for mandatory epay. For check or money order payments, using black or blue ink, complete your check or money order and form FTB 3519 below. Enter the tax due amount from line 4 as the "Amount of payment." Make your check or money order payable to the "Franchise Tax Board," and write your SSN or ITIN and "2015 FTB 3519" in the "For" section. Enclose, but do not staple your payment to form FTB 3519 and mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0008. 		

Save the stamp – pay online with Web Pay!

✂ DETACH HERE IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM DETACH HERE ✂

(Calendar year filers – File and Pay by April 18, 2016) (Fiscal year filers – see instructions)

TAXABLE YEAR	CAUTION: You may be required to pay electronically. See instructions.	CALIFORNIA FORM
2015	Payment for Automatic Extension for Individuals	3519 (PIT)

For calendar year 2015 or fiscal year beginning (mm/dd/yyyy) _____, and ending (mm/dd/yyyy) _____.

Your first name	Initial	Last name	Your SSN or ITIN
If joint payment, spouse's/RDP's first name	Initial	Last name	Spouse's/RDP's SSN or ITIN
Address (number and street, PO box, or PMB no.)			Apt. no./ste. no.
City	State	ZIP code	

IF PAYMENT IS DUE, MAIL TO:
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0008

If amount of payment is zero, do not mail this form } Amount of payment _____ .00

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Visit our website:

ftb.ca.gov

2015 California Earned Income Tax Credit

3514

Attach to your California Form 540, Form 540 2EZ or Long or Short Form 540NR

Name(s) as shown on tax return

SSN

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.

Follow Step 1 through Step 6 in the instructions to determine if you meet the requirements, to complete this form, and to figure the amount of the credit.

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 Long or Short Form 540NR.

Part I Federal Information See the instructions for Step 1 - Qualifications for All Filers.

- 1 Has the IRS previously disallowed your federal Earned Income Credit (EIC)? 1 Yes No
- 2 Federal AGI (federal Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 4) ● 2 .00
- 3 Federal EIC (federal Form 1040, line 66a; Form 1040A, line 42a; or Form 1040EZ, line 8a). ● 3 .00

Part II Investment Income Information

- 4 Investment Income. See instructions for Step 2 – Investment Income ● 4 .00

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 type="text"/>	● <input type="text"/>
6 Last name..... <input checked="" type="radio"/>	<input type="text"/>	● <input type="text"/>	● <input type="text"/>
7 SSN ●	<input type="text"/>	● <input type="text"/>	● <input type="text"/>
8 Date of birth (mm/dd/yyyy). If born after 1996 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 type="text"/>	● <input type="text"/>
9 a Was the child under age 24 at the end of 2015, 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 type="checkbox"/> Yes <input type="checkbox"/> No	● <input type="checkbox"/> Yes <input type="checkbox"/> No	● <input type="checkbox"/> Yes <input type="checkbox"/> No
b Was the child permanently and totally disabled during any part of 2015? 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 type="checkbox"/> Yes <input type="checkbox"/> No	● <input type="checkbox"/> Yes <input type="checkbox"/> No	● <input type="checkbox"/> Yes <input type="checkbox"/> No
10 Child's relationship to you. See instructions. <input checked="" type="radio"/>	<input type="text"/>	● <input type="text"/>	● <input type="text"/>
11 Number of days child lived with you in California during 2015. Do not enter more than 365 days. See instructions. <input checked="" type="radio"/>	<input type="text"/>	● <input type="text"/>	● <input type="text"/>



	Child 1	Child 2	Child 3
12 a. Child's physical address during 2015 (number, street, and apt. no./ste. no.). See instructions. . . .	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>
b. City.	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>
c. State.	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>
d. ZIP code.	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>

Part IV California Earned Income

13 Wages, salaries, tips, and other employee compensation, subject to California withholding. See instructions. . . .	<input type="radio"/> 13	<input type="text"/>	<input type="text"/>	.00
14 Prison inmate wages. See instructions.	<input checked="" type="radio"/> 14	<input type="text"/>	<input type="text"/>	.00
15 Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. See instructions.	<input checked="" type="radio"/> 15	<input type="text"/>	<input type="text"/>	.00
16 California Earned Income. Subtract line 14 and line 15 from line 13.	<input checked="" type="radio"/> 16	<input type="text"/>	<input type="text"/>	.00

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

17 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; Form 540NR Long, Line 85; Form 540NR Short, Line 85; or Form 540 2EZ, Line 23.	<input checked="" type="radio"/> 17	<input type="text"/>	<input type="text"/>	.00
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2015 Instructions for Form FTB 3514

California Earned Income Tax Credit

References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 2015**, and to the California Revenue and Taxation Code (R&TC).

What's New

For taxable years beginning on or after January 1, 2015, the refundable California Earned Income Tax Credit (EITC) is available to taxpayers who earned wage income in California. This credit is similar to the federal Earned Income Credit (EIC) but with different income limitations. EITC reduces your California tax obligation, or allows a refund if no California tax is due. You may qualify if you have earned income of less than \$13,870. You do not need a child to qualify, but must file a California tax return to claim the credit and attach a completed form FTB 3514.

General Information

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the IRC as of January 1, 2015. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to ftb.ca.gov and search for **conformity**. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540 or 540NR), and the Business Entity tax booklets.

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the tax booklets. Taxpayers should not consider the tax booklets as authoritative law.

Registered Domestic Partners (RDPs)

For purposes of California income tax, references to a spouse, husband, or wife also refer to a California registered domestic partner (RDP), unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

A Purpose

You may qualify to claim the 2015 California EITC if you (and your spouse/RDP) earned wage income in California. You do not need a child to qualify. Use form FTB 3514 to determine whether you qualify to claim the credit, provide information about your qualifying children, if applicable, and to figure the amount of your credit.

B Differences in California and Federal Law

The differences between California and federal law are as follows:

- California allows this credit for wage income earned in California (wages, salaries, tips and other employee compensation) that is subject to California withholding.
- California does not allow the credit for self-employment income.
- If you were a nonresident, you must have earned income from working in California.
- Both your earned income and federal adjusted gross income (AGI) must be less than \$53,267 to qualify for the federal credit, and less than \$13,870 to qualify for the California credit.
- You may elect to include all of your (and/or all of your spouse/RDP's if filing jointly) nontaxable military combat pay in earned income for California purposes, whether or not you elect to include it for federal purposes. Get FTB Pub. 1032, Tax Information for Military Personnel, for special rules that apply to military personnel claiming the EITC.

Specific Instructions

If certain requirements are met, you may claim the EITC even if you do not have a qualifying child. The amount of the credit is greater if you have a qualifying child, and increases with each child that qualifies, up to a maximum of three children. Follow Step 1 through Step 6 below to determine if you qualify for the credit and to figure the amount of the credit.

Attach the completed form FTB 3514, California Earned Income Tax Credit, to your Form 540 or 540 2EZ, California Resident Income Tax Return; or Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, if you claim the California EITC.

Step 1 Qualifications for All Filers

- a. Federal AGI**
If, in taxable year 2015:
 - 2 or more qualifying children lived with you, is the amount on federal Form 1040, line 38; or federal Form 1040A, line 22, less than \$13,870?
 - 1 qualifying child lived with you, is the amount on federal Form 1040, line 38; or federal Form 1040A, line 22, less than \$9,880?
 - No qualifying children lived with you, is the amount on federal Form 1040, line 38; federal Form 1040A, line 22; or federal Form 1040EZ, line 4, less than \$6,580?**Yes** Continue.
No Stop here, you cannot take the credit.
- b. Do you, and your spouse/RDP if filing a joint return, have a social security number (SSN) that allows you to work and is valid for EITC purposes? See "Valid SSN" section within Step 3, Qualifying Child, for a full definition.**
Yes Continue.
No Stop here, you cannot take the credit.
- c. Is your filing status married filing separately?**
Yes Stop here, you cannot take the credit.
No Continue.
- d. Are you filing federal Forms 2555, Foreign Earned Income or 2555-EZ, Foreign Earned Income Exclusion (relating to foreign earned income)?**
Yes Stop here, you cannot take the credit.
No Continue.
- e. Were you or your spouse/RDP a nonresident alien for any part of 2015?**
Yes If your filing status is married filing jointly, continue. Otherwise, stop; you cannot take the EITC.
No Continue.
- f. If you are filing a Long or Short Form 540NR, did you and your spouse/RDP live in California for at least 183 days?**
Yes Continue.
No Stop here, you cannot take the credit.
- g. Complete line 1, line 2, and line 3 on the form. Then go to Step 2.**

Step 2 Investment Income

If you are filing Form 540 2EZ or Short Form 540NR complete Worksheet 1. If you are filing Form 540 or Long Form 540NR complete Worksheet 2.

Worksheet 1 – Investment Income

Form 540 2EZ and Short Form 540NR Filers

- 1 Taxable interest.** Enter the amount from Form 540 2EZ, line 10. Short Form 540NR filers add and enter the amounts from federal Form 1099-INT, box 1. **1** _____
- 2 Nontaxable interest** Add and enter the amounts from federal Form 1099-INT, box 3 and box 8, and the amount from federal Form 1099-DIV, box 10 **2** _____
- 3 Dividends.** Enter the amount from form 540 2EZ, line 11. **3** _____
- 4 Capital gain net income.** Enter the amount from Form 540 2EZ, line 13. **4** _____
- 5 Investment Income.** Add line 1, line 2, line 3 and line 4. Enter the amount here **5** _____
- 6 Is the amount on line 5 more than \$3,400?**
 - Yes** Stop here, you cannot take the credit.
 - No** Enter the amount from line 5 on form FTB 3514, line 4. Go to Step 3.

Worksheet 2 – Investment Income

Form 540 and Long Form 540NR Filers

Interest and Dividends

- 1** Add and enter the amounts from Schedule CA (540) or Schedule CA (540NR), line 8(a), column A and line 8(b) **1** _____
- 2** Enter the amount from form FTB 3803, Parents' Election to Report Child's Interest and Dividends, line 1b. **2** _____
- 3** Enter the amount from Schedule CA (540) or Schedule CA (540NR), line 9(a), column A minus column B plus column C **3** _____
- 4** Enter any amounts from form FTB 3803 for child's interest and dividends included on Schedule CA (540) or Schedule CA (540NR), line 21, column A minus line 21(f) column B plus line 21(f) column C. **4** _____

Capital Gain Net Income

- 5** Enter the amount from Schedule CA (540) or Schedule CA (540NR), line 13, column A minus column B plus column C. If the result is less than zero, enter -0- **5** _____
- 6** Enter the gain from Schedule D-1 Sales of Business Property, line 7. If the amount on that line is a loss, enter -0-. (But, if you completed Schedule D-1, line 8 and line 9, enter the amount from line 9 instead). **6** _____
- 7** Subtract line 6 of this worksheet from line 5 of this worksheet. (If the result is less than zero, enter -0-). **7** _____

Passive Activities

- 8** Enter the total of net income from passive activities included on Schedule CA (540) or Schedule CA (540NR), line 17, column A minus column B plus column C. **8** _____

Other Activities

- 9** Enter any income from the rental of personal property included on Schedule CA (540) or Schedule CA (540NR), line 21, column A minus line 21(f) column B plus line 21(f) column C. If the result is zero or less, enter -0-. **9** _____
- 10** Enter any expenses related to the rental of personal property included as a write-in adjustment on Schedule CA(540) or Schedule CA (540NR), line 36, column A minus column B plus column C. **10** _____
- 11** Subtract line 10 of this worksheet from line 9 of this worksheet. (If the result is less than zero, enter -0-). **11** _____

Investment Income

- 12** Add the amounts on lines 1, 2, 3, 4, 7, 8, and 11. Enter the total.
This is your investment income **12** _____
- 13** Is the amount on line 12 more than \$3,400?
 - Yes** Stop here, you cannot take the credit.
 - No** Enter the amount from line 12 on form FTB 3514, line 4. Go to Step 3.

Step 3 Qualifying Child

Qualifying Child Definition

A qualifying child for the EITC is a child who meets the following conditions:

- Is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew).
- Is under age 19 at the end of 2015 and younger than you (or your spouse/RDP, if filing jointly), or under age 24 at the end of 2015, a student, and younger than you (or your spouse/RDP, if filing jointly), or any age and permanently and totally disabled.
- Is not filing a joint return for 2015 or is filing a joint return for 2015 only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 596, Earned Income Credit, for examples.
- Lived with you in California for more than half of 2015. If the child did not live with you for the required time, see exceptions in the instructions for line 11.

Note. If the child was married or meets the conditions to be a qualifying child of another person (other than your spouse/RDP if filing a joint return), special rules apply. Get federal Publication 596 for more information.

Qualifying Child Questionnaire

- a. Do you have at least one child who meets the conditions to be your qualifying child?

Yes Continue.
No Go to Step 4.

- b. Are you filing a joint return for 2015?

Yes Complete form FTB 3514, Part III, line 5 through line 12. Go to Step 5.
No Continue.

- c. Could you be a qualifying child of another person for 2015? (Answer "No" if the other person is not required to file, and is not filing, a 2015 tax return or is filing a 2015 return only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 596 for examples.)

Yes Stop here, you cannot take the credit.
No Complete form FTB 3514, Part III, line 5 through line 12. Go to Step 5.

Line 7 – SSN

The child must have a valid SSN, as defined below, unless the child was born and died in 2015. If your child was born alive and died in 2015 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.

Valid SSN. For the EITC, a valid SSN is a number issued by the Social Security Administration unless "Not Valid for Employment" is printed on the social security card and the number was issued solely to allow the recipient of the SSN to apply for or receive a federally funded benefit. However, if "Valid for Work Only With DHS Authorization" is printed on the social security card, the SSN is valid for EITC purposes only as long as the DHS authorization is still valid.

An ITIN, Individual Taxpayer Identification Number or ATIN, Adoption Taxpayer Identification Number cannot be used to claim EITC. If you or your child has an ITIN or ATIN and later gets a SSN that is valid for employment, you may be able to file an amended return. Use Form 540X, Amended Individual Income Tax Return, to correct your return. Get Form 540X at ftb.ca.gov.

If you did not have an SSN by the due date of your 2015 return (including extensions), you cannot claim the EITC on either your original or an amended 2015 return, even if you later get an SSN. Also, if a child did not have an SSN by the due date of your return (including extensions), you cannot count that child as a qualifying child in figuring the EITC on either your original or an amended 2015 return, even if that child later gets an SSN.

Line 9a – Student

A student is a child who during any part of 5 calendar months of 2015 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

Line 9b – Permanently and totally disabled

A person is permanently and totally disabled if, at any time in 2015, the person could not engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition (a) has lasted or can be expected to last continuously for at least a year, or (b) can be expected to lead to death.

Line 10 – Child's relationship to you

For additional information see qualifying child definition.

Line 11 – Number of days child lived with you

Enter the number of days the child lived with you in California during 2015. To qualify, the child must have the same principal place of residence in California as you for more than half of 2015, defined as 183 days or more. If the child was born or died in 2015 and your home was the child's home for more than half the time he or she was alive during 2015, enter "365." Do not enter more than 365 days. If the child did not live with you for the required time, temporary absences may count as time lived at home. For more information get federal Publication 596.

Line 12 – Child's physical address

Enter the physical address where the child resided during 2015. This should be the address of the principal place of residence in California where the child lived with you for more than half of 2015. If the child lived with you in California for more than half of 2015, but moved within California during this period, this should be the address of the principal place of residence that was shared the longest.

Step 4 Filer Without a Qualifying Child

- a. Is the amount on federal Form 1040, line 38; federal Form 1040A, line 22; or Form 1040EZ, line 4, less than \$6,580?

Yes Continue.
No Stop here, you cannot take the credit.

- b. Were you (or your spouse/RDP if filing a joint return) at least age 25 but under age 65 at the end of 2015? (Answer "Yes" if you, or your spouse/RDP if filing a joint return, were born after December 31, 1950, and before January 2, 1991.) If your spouse/RDP died in 2015 (or if you are preparing a return for someone who died in 2015), get federal Publication 596 for more information before you answer.

Yes Continue.
No Stop here, you cannot take the credit.

- c. Was your main home, and your spouse's/RDP's if filing a joint return, in California for more than half of 2015?

Yes Continue.
No Stop here, you cannot take the credit.

- d. Are you filing a joint return for 2015?

Yes Skip questions e and f; go to Step 5.
No Continue.

- e. Could you be a qualifying child of another person for 2015? (Answer "No" if the other person is not required to file, and is not filing, a 2015 tax return or is filing a 2015 return only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 596 for examples.)

Yes Stop here, you cannot take the credit.
No Continue.

f. Can you be claimed as a dependent on someone else's 2015 tax return?

- Yes** Stop here, you cannot take the credit.
- No** Go to Step 5.

Step 5 California Earned Income

Complete lines 13 through 16 to figure your California earned income. **California earned income does not include self-employment income.**

Line 13 – Wages, salaries, tips, and other employee compensation, subject to California withholding

Enter the amount from Form 540, line 12; Form 540 2EZ, line 9; Long Form 540NR, line 12; or Short Form 540NR, line 12. Exclude any Medicaid waiver payments, In Home Supportive Services (IHSS) payments, or IHSS supplementary payments that are nontaxable for federal purposes that are included on Form 540, line 12; Form 540 2EZ, line 9; Long Form 540NR, line 12; or Short Form 540NR, line 12.

If you elect to include your nontaxable military combat pay in earned income for California EITC purposes, include the amount from federal Form W-2, Wage and Tax Statement, Box 12, Code Q. If you are filing a joint return, both you and/or your spouse/RDP can elect to include your own nontaxable military combat pay for California EITC purposes. Each must include all of their nontaxable military combat pay, not just a portion of it. You may elect to include nontaxable military combat pay in earned income for California EITC purposes, whether or not you elect to include it for federal purposes.

Line 14 – Prison inmate wages

Enter the amount included on line 13, that you received for work performed while an inmate in a penal institution.

Line 15 – Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental Section 457 plan

Enter the amount included on line 13, that you received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental Section 457 plan. This amount may be shown on Form W-2, box 11. If you received such an amount and box 11 is blank, contact your employer for the amount received as a pension or annuity.

After completing Step 5 go to Step 6.

Step 6 How to Figure the CA EITC

Complete the California Earned Income Tax Credit Worksheet below.

California Earned Income Tax Credit Worksheet

Part I – All Filers

1. Enter your California earned income from form FTB 3514, line 16. **1** _____
2. Look up the amount on line 1 in the EITC Table to find the credit. Be sure you use the correct column for the number of qualifying children you have. Enter the credit here **2** _____
If the amount on line 2 is zero, stop here. You cannot take the credit.
3. Enter the amount from federal Form 1040, line 38; federal Form 1040A, line 22; or federal Form 1040EZ, line 4. **3** _____
4. Are the amounts on lines 1 and 3 the same?
Yes Skip line 5; and enter the amount from line 2 on line 6.
No Go to line 5.

Part II – Filers who Answered “No” on Line 4

5. If you have:
 - No qualifying children, is the amount on line 3 less than \$3,290?
 - 1 qualifying child, is the amount on line 3 less than \$4,940?
 - 2 or more qualifying children, is the amount on line 3 less than \$6,935?**Yes** Leave line 5 blank; enter the amount from line 2 on line 6.
No Look up the amount on line 3 in the EITC Table to find the credit. Be sure you use the correct column for the number of qualifying children you have. Enter the credit here. **5** _____
 Look at the amounts on line 5 and line 2, enter the **smaller** amount on line 6.

Part III – Your Earned Income Tax Credit

6. This is your California earned income tax credit.
Enter this amount on form FTB 3514, line 17. **6** _____

2015 Earned Income Tax Credit Table

Caution: This is **not** a tax table. If you are married filing separately you do **not** qualify for this credit.

- To find your credit, read down the "At least - But not over" columns and find the line that includes the amount you were told to look up from your California Earned Income Tax Credit Worksheet.
- Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
\$1	\$50	2	7	9	10
51	100	5	22	26	29
101	150	8	36	43	48
151	200	11	51	60	67
201	250	15	65	77	86
251	300	18	80	94	105
301	350	21	94	111	125
351	400	24	109	128	144
401	450	28	123	145	163
451	500	31	137	162	182
501	550	34	152	179	201
551	600	37	166	196	220
601	650	41	181	213	239
651	700	44	195	230	258
701	750	47	210	247	278
751	800	50	224	264	297
801	850	54	239	281	316
851	900	57	253	298	335
901	950	60	267	315	354
951	1,000	63	282	332	373
1,001	1,050	67	296	349	392
1,051	1,100	70	311	366	411
1,101	1,150	73	325	383	431
1,151	1,200	76	340	400	450
1,201	1,250	80	354	417	469
1,251	1,300	83	369	434	488
1,301	1,350	86	383	451	507
1,351	1,400	89	398	468	526
1,401	1,450	93	412	485	545
1,451	1,500	96	426	502	564
1,501	1,550	99	441	519	584
1,551	1,600	102	455	536	603
1,601	1,650	106	470	553	622
1,651	1,700	109	484	570	641
1,701	1,750	112	499	587	660
1,751	1,800	115	513	604	679
1,801	1,850	119	528	621	698
1,851	1,900	122	542	638	717
1,901	1,950	125	556	655	737
1,951	2,000	128	571	672	756
2,001	2,050	132	585	689	775
2,051	2,100	135	600	706	794
2,101	2,150	138	614	723	813
2,151	2,200	141	629	740	832
2,201	2,250	145	643	757	851

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
2,251	2,300	148	658	774	870
2,301	2,350	151	672	791	890
2,351	2,400	154	687	808	909
2,401	2,450	158	701	825	928
2,451	2,500	161	715	842	947
2,501	2,550	164	730	859	966
2,551	2,600	167	744	876	985
2,601	2,650	171	759	893	1,004
2,651	2,700	174	773	910	1,023
2,701	2,750	177	788	927	1,043
2,751	2,800	180	802	944	1,062
2,801	2,850	184	817	961	1,081
2,851	2,900	187	831	978	1,100
2,901	2,950	190	845	995	1,119
2,951	3,000	193	860	1,012	1,138
3,001	3,050	197	874	1,029	1,157
3,051	3,100	200	889	1,046	1,176
3,101	3,150	203	903	1,063	1,196
3,151	3,200	206	918	1,080	1,215
3,201	3,250	210	932	1,097	1,234
3,251	3,300	214	947	1,114	1,253
3,301	3,350	212	961	1,131	1,272
3,351	3,400	208	976	1,148	1,291
3,401	3,450	205	990	1,165	1,310
3,451	3,500	202	1,004	1,182	1,329
3,501	3,550	199	1,019	1,199	1,349
3,551	3,600	195	1,033	1,216	1,368
3,601	3,650	192	1,048	1,233	1,387
3,651	3,700	189	1,062	1,250	1,406
3,701	3,750	186	1,077	1,267	1,425
3,751	3,800	182	1,091	1,284	1,444
3,801	3,850	179	1,106	1,301	1,463
3,851	3,900	176	1,120	1,318	1,482
3,901	3,950	173	1,134	1,335	1,502
3,951	4,000	169	1,149	1,352	1,521
4,001	4,050	166	1,163	1,369	1,540
4,051	4,100	163	1,178	1,386	1,559
4,101	4,150	160	1,192	1,403	1,578
4,151	4,200	156	1,207	1,420	1,597
4,201	4,250	153	1,221	1,437	1,616
4,251	4,300	150	1,236	1,454	1,635
4,301	4,350	147	1,250	1,471	1,655
4,351	4,400	143	1,265	1,488	1,674
4,401	4,450	140	1,279	1,505	1,693
4,451	4,500	137	1,293	1,522	1,712

2015 Earned Income Tax Credit Table

Caution: This is **not** a tax table. If you are married filing separately you do **not** qualify for this credit.

- To find your credit, read down the "At least - But not over" columns and find the line that includes the amount you were told to look up from your California Earned Income Tax Credit Worksheet.
- Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
4,501	4,550	134	1,308	1,539	1,731
4,551	4,600	130	1,322	1,556	1,750
4,601	4,650	127	1,337	1,573	1,769
4,651	4,700	124	1,351	1,590	1,788
4,701	4,750	121	1,366	1,607	1,808
4,751	4,800	117	1,380	1,624	1,827
4,801	4,850	114	1,395	1,641	1,846
4,851	4,900	111	1,409	1,658	1,865
4,901	4,950	108	1,428	1,675	1,884
4,951	5,000	104	1,417	1,692	1,903
5,001	5,050	101	1,403	1,709	1,922
5,051	5,100	98	1,389	1,726	1,941
5,101	5,150	95	1,374	1,743	1,961
5,151	5,200	91	1,360	1,760	1,980
5,201	5,250	88	1,345	1,777	1,999
5,251	5,300	85	1,331	1,794	2,018
5,301	5,350	82	1,316	1,811	2,037
5,351	5,400	78	1,302	1,828	2,056
5,401	5,450	75	1,287	1,845	2,075
5,451	5,500	72	1,273	1,862	2,094
5,501	5,550	69	1,258	1,879	2,114
5,551	5,600	65	1,244	1,896	2,133
5,601	5,650	62	1,230	1,913	2,152
5,651	5,700	59	1,215	1,930	2,171
5,701	5,750	56	1,201	1,947	2,190
5,751	5,800	52	1,186	1,964	2,209
5,801	5,850	49	1,172	1,981	2,228
5,851	5,900	46	1,157	1,998	2,247
5,901	5,950	43	1,143	2,015	2,267
5,951	6,000	39	1,128	2,032	2,286
6,001	6,050	36	1,114	2,049	2,305
6,051	6,100	33	1,100	2,066	2,324
6,101	6,150	30	1,085	2,083	2,343
6,151	6,200	26	1,071	2,100	2,362
6,201	6,250	23	1,056	2,117	2,381
6,251	6,300	20	1,042	2,134	2,400
6,301	6,350	17	1,027	2,151	2,420
6,351	6,400	13	1,013	2,168	2,439
6,401	6,450	10	998	2,185	2,458
6,451	6,500	7	984	2,202	2,477
6,501	6,550	4	969	2,219	2,496
6,551	6,600	*	955	2,236	2,515
6,601	6,650	0	941	2,253	2,534
6,651	6,700	0	926	2,270	2,553
6,701	6,750	0	912	2,287	2,573

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
6,751	6,800	0	897	2,304	2,592
6,801	6,850	0	883	2,321	2,611
6,851	6,900	0	868	2,338	2,630
6,901	6,950	0	854	2,358	2,653
6,951	7,000	0	839	2,344	2,637
7,001	7,050	0	825	2,327	2,618
7,051	7,100	0	811	2,310	2,599
7,101	7,150	0	796	2,293	2,580
7,151	7,200	0	782	2,276	2,561
7,201	7,250	0	767	2,259	2,542
7,251	7,300	0	753	2,242	2,522
7,301	7,350	0	738	2,225	2,503
7,351	7,400	0	724	2,208	2,484
7,401	7,450	0	709	2,191	2,465
7,451	7,500	0	695	2,174	2,446
7,501	7,550	0	680	2,157	2,427
7,551	7,600	0	666	2,140	2,408
7,601	7,650	0	652	2,123	2,389
7,651	7,700	0	637	2,106	2,369
7,701	7,750	0	623	2,089	2,350
7,751	7,800	0	608	2,072	2,331
7,801	7,850	0	594	2,055	2,312
7,851	7,900	0	579	2,038	2,293
7,901	7,950	0	565	2,021	2,274
7,951	8,000	0	550	2,004	2,255
8,001	8,050	0	536	1,987	2,236
8,051	8,100	0	522	1,970	2,216
8,101	8,150	0	507	1,953	2,197
8,151	8,200	0	493	1,936	2,178
8,201	8,250	0	478	1,919	2,159
8,251	8,300	0	464	1,902	2,140
8,301	8,350	0	449	1,885	2,121
8,351	8,400	0	435	1,868	2,102
8,401	8,450	0	420	1,851	2,083
8,451	8,500	0	406	1,834	2,063
8,501	8,550	0	391	1,817	2,044
8,551	8,600	0	377	1,800	2,025
8,601	8,650	0	363	1,783	2,006
8,651	8,700	0	348	1,766	1,987
8,701	8,750	0	334	1,749	1,968
8,751	8,800	0	319	1,732	1,949
8,801	8,850	0	305	1,715	1,930
8,851	8,900	0	290	1,698	1,910
8,901	8,950	0	276	1,681	1,891
8,951	9,000	0	261	1,664	1,872

2015 Earned Income Tax Credit Table

Caution: This is **not** a tax table. If you are married filing separately you do **not** qualify for this credit.

- To find your credit, read down the "At least - But not over" columns and find the line that includes the amount you were told to look up from your California Earned Income Tax Credit Worksheet.
- Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
9,001	9,050	0	247	1,647	1,853
9,051	9,100	0	233	1,630	1,834
9,101	9,150	0	218	1,613	1,815
9,151	9,200	0	204	1,596	1,796
9,201	9,250	0	189	1,579	1,777
9,251	9,300	0	175	1,562	1,757
9,301	9,350	0	160	1,545	1,738
9,351	9,400	0	146	1,528	1,719
9,401	9,450	0	131	1,511	1,700
9,451	9,500	0	117	1,494	1,681
9,501	9,550	0	102	1,477	1,662
9,551	9,600	0	88	1,460	1,643
9,601	9,650	0	74	1,443	1,624
9,651	9,700	0	59	1,426	1,604
9,701	9,750	0	45	1,409	1,585
9,751	9,800	0	30	1,392	1,566
9,801	9,850	0	16	1,375	1,547
9,851	9,900	0	**	1,358	1,528
9,901	9,950	0	0	1,341	1,509
9,951	10,000	0	0	1,324	1,490
10,001	10,050	0	0	1,307	1,471
10,051	10,100	0	0	1,290	1,451
10,101	10,150	0	0	1,273	1,432
10,151	10,200	0	0	1,256	1,413
10,201	10,250	0	0	1,239	1,394
10,251	10,300	0	0	1,222	1,375
10,301	10,350	0	0	1,205	1,356
10,351	10,400	0	0	1,188	1,337
10,401	10,450	0	0	1,171	1,318
10,451	10,500	0	0	1,154	1,298
10,501	10,550	0	0	1,137	1,279
10,551	10,600	0	0	1,120	1,260
10,601	10,650	0	0	1,103	1,241
10,651	10,700	0	0	1,086	1,222
10,701	10,750	0	0	1,069	1,203
10,751	10,800	0	0	1,052	1,184
10,801	10,850	0	0	1,035	1,165
10,851	10,900	0	0	1,018	1,145
10,901	10,950	0	0	1,001	1,126
10,951	11,000	0	0	984	1,107
11,001	11,050	0	0	967	1,088
11,051	11,100	0	0	950	1,069
11,101	11,150	0	0	933	1,050
11,151	11,200	0	0	916	1,031
11,201	11,250	0	0	899	1,012

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
11,251	11,300	0	0	882	992
11,301	11,350	0	0	865	973
11,351	11,400	0	0	848	954
11,401	11,450	0	0	831	935
11,451	11,500	0	0	814	916
11,501	11,550	0	0	797	897
11,551	11,600	0	0	780	878
11,601	11,650	0	0	763	859
11,651	11,700	0	0	746	839
11,701	11,750	0	0	729	820
11,751	11,800	0	0	712	801
11,801	11,850	0	0	695	782
11,851	11,900	0	0	678	763
11,901	11,950	0	0	661	744
11,951	12,000	0	0	644	725
12,001	12,050	0	0	627	706
12,051	12,100	0	0	610	686
12,101	12,150	0	0	593	667
12,151	12,200	0	0	576	648
12,201	12,250	0	0	559	629
12,251	12,300	0	0	542	610
12,301	12,350	0	0	525	591
12,351	12,400	0	0	508	572
12,401	12,450	0	0	491	553
12,451	12,500	0	0	474	533
12,501	12,550	0	0	457	514
12,551	12,600	0	0	440	495
12,601	12,650	0	0	423	476
12,651	12,700	0	0	406	457
12,701	12,750	0	0	389	438
12,751	12,800	0	0	372	419
12,801	12,850	0	0	355	400
12,851	12,900	0	0	338	380
12,901	12,950	0	0	321	361
12,951	13,000	0	0	304	342
13,001	13,050	0	0	287	323
13,051	13,100	0	0	270	304
13,101	13,150	0	0	253	285
13,151	13,200	0	0	236	266
13,201	13,250	0	0	219	247
13,251	13,300	0	0	202	227
13,301	13,350	0	0	185	208
13,351	13,400	0	0	168	189
13,401	13,450	0	0	151	170
13,451	13,500	0	0	134	151

2015 Earned Income Tax Credit Table

Caution: This is **not** a tax table. If you are married filing separately you do **not** qualify for this credit.

- To find your credit, read down the "At least - But not over" columns and find the line that includes the amount you were told to look up from your California Earned Income Tax Credit Worksheet.
- Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
13,501	13,550	0	0	117	132
13,551	13,600	0	0	100	113
13,601	13,650	0	0	83	94
13,651	13,700	0	0	66	74
13,701	13,750	0	0	49	55
13,751	13,800	0	0	32	36
13,801	13,850	0	0	15	17
13,851	13,900	0	0	***	****

- * If the amount you are looking up from the worksheet is at least \$6,551 but less than \$6,580, and you have no qualifying child, your credit is \$1. If the amount you are looking up from the worksheet is \$6,580 or more, and you have no qualifying child, you cannot take the credit.
- ** If the amount you are looking up from the worksheet is at least \$9,851 but less than \$9,880, and you have one qualifying child, your credit is \$4. If the amount you are looking up from the worksheet is \$9,880 or more, and you have one qualifying child, you cannot take the credit.
- *** If the amount you are looking up from the worksheet is at least \$13,851 but less than \$13,870, and you have two qualifying children, your credit is \$3. If the amount you are looking up from the worksheet is \$13,870 or more, and you have two qualifying children, you cannot take the credit.
- **** If the amount you are looking up from the worksheet is at least \$13,851 but less than \$13,870, and you have three qualifying children, your credit is \$4. If the amount you are looking up from the worksheet is \$13,870 or more, and you have three qualifying children, you cannot take the credit.

2015 Head of Household Filing Status Schedule

3532

Attach to your California Form 540, Long or Short Form 540NR, or Form 540 2EZ.

Name(s) as shown on tax return

SSN or ITIN

Part I – Marital Status

1 Check one box below to identify your marital status. See instructions.

- a Not legally married/RDP during 2015 1a
- b Widow/widower (my spouse/RDP died before 01/01/2015) 1b
- c Marriage/RDP was annulled 1c
- d Received final decree of divorce, legal separation, dissolution, or termination of marriage/RDP by 12/31/2015 1d
- e Legally married/RDP and did not live with spouse/RDP during 2015 1e
- f Legally married/RDP and lived with spouse/RDP during 2015. List the beginning and ending dates for each period when you lived together: 1f

From: To: From: To:

Part II – Qualifying Person

2 Check one box below to identify the relationship of the person that qualifies you for the head of household filing status. See instructions.

- a Son, daughter, stepson, or stepdaughter 2a
- b Grandchild, brother, sister, half brother, half sister, stepbrother, stepsister, nephew, or niece 2b
- c Eligible foster child 2c
- d Father, mother, stepfather, or stepmother 2d
- e Grandfather, grandmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, sister-in-law, uncle, or aunt 2e

Part III – Qualifying Person Information

3 Information about your qualifying person. See instructions.

First Name

Last Name

SSN

DOB (MM/DD/YYYY)

4 Enter qualifying person's gross income in 2015. See instructions.

5 Number of days your qualifying person lived with you during 2015. See instructions.

When calculating the total number of days your qualifying person lived with you, you may include any days your qualifying person was temporarily absent from your home. For example, illness, education, business, vacation, military service, and, (in some circumstances), incarceration.

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Visit our website:

ftb.ca.gov

2015 Instructions for Form FTB 3532

Head of Household Filing Status Schedule

References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 2015**, and to the California Revenue and Taxation Code (R&TC).

What's New

For taxable years beginning on or after January 1, 2015, California requires taxpayers who use head of household (HOH) filing status to file form FTB 3532, Head of Household Filing Status Schedule to report how the HOH filing status was determined.

General Information

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the IRC as of January 1, 2015. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to ftb.ca.gov and search for **conformity**. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540 or 540NR), and the Business Entity tax booklets. The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the tax booklets. Taxpayers should not consider the tax booklets as authoritative law.

Attach the completed form FTB 3532, to your Form 540, California Resident Income Tax Return, Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, or Form 540 2EZ, California Income Tax Return, if you claim head of household filing status.

Registered Domestic Partners (RDPs) For purposes of California income tax, references to a spouse, husband, or wife also refer to a California registered domestic partner (RDP), unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

A Purpose

Use form FTB 3532 to report how the HOH filing status was determined for taxable year 2015.

B Qualifications

You may qualify for HOH filing status if all of the following apply.

- You were unmarried and not an RDP, or met the requirements to be considered unmarried or considered not in a registered domestic partnership on the last day of the year.
- You paid more than one-half the costs of keeping up your home for the year.
- Your home was the main home for you and a qualifying person who lived with you for more than half the year.
- The qualifying person was related to you and met the requirements to be a qualifying child or qualifying relative. (For a qualifying relative see Gross Income.)
- You were entitled to a Dependent Exemption Credit for your qualifying person. However, you do not have to be entitled to a Dependent Exemption Credit for your qualifying child if you were unmarried and not an RDP, and your qualifying child was also unmarried and not an RDP.
- You were not a nonresident alien at any time during the year.

- You paid more than half the cost of a qualifying person's total support.
- Your qualifying person is a citizen or national of the United States, or a resident of the U.S., Canada, or Mexico.

If you, your spouse/RDP, or your qualifying person who lived with you was absent from your home during the year, see the definition for temporary absence in FTB Pub. 1540, California Head of Household Filing Status. If your qualifying person is your father or mother, see the definition for Parent/Stepparent (Father or Mother) in FTB Pub. 1540.

Specific Line Instructions

The law allowing HOH filing status has very specific requirements that the taxpayer must meet. Get FTB Pub. 1540 for more information.

Part I – Marital Status

Line 1

To qualify for HOH filing status, you must be either unmarried or considered unmarried on the last day of the year. You are considered unmarried on the last day of the year if you meet all of the following tests.

Considered Unmarried or Considered Not in a Registered Domestic Partnership

If you were married or an RDP as of the last day of the tax year or if your spouse/RDP died during the tax year, you may be considered unmarried or considered not in a registered domestic partnership for head of household purposes if you meet all of the following requirements:

- Your spouse/RDP did not live in your home at any time during the last six months of the year (see Temporary Absence in FTB Pub. 1540).
- Your qualifying person is your birth child, stepchild, adopted child, or eligible foster child.
- You paid more than one-half the cost of keeping up your home for the year.
- Your home was the main home for you and your birth child, stepchild, adopted child, or eligible foster child for more than half the year.
- You must be entitled to claim a Dependent Exemption Credit for your child; that is, your child must meet the requirements to be either a qualifying child or qualifying relative and meet the joint return and citizenship tests. You cannot claim a Dependent Exemption Credit for your child if you could be claimed as a dependent by another taxpayer. You can still meet this requirement if the only reason you cannot claim a Dependent Exemption Credit for your child is because either of the following applies, as provided in a decree of divorce, legal separation, or termination of registered domestic partnership, or a written separation agreement that applies to the tax year at issue:
 - The noncustodial parent is entitled to the Dependent Exemption Credit for the child.
 - The custodial parent signed a written statement that he or she will not claim the Dependent Exemption Credit for the child. (The custodial parent may sign federal Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents, or a similar statement. The custodial parent can revoke their federal Form 8332 or similar statement by providing written notice to the other parent.) The noncustodial parent must attach a copy of the statement to his or her income tax return.

If either of the above provisions was contained in a pre-1985 decree or agreement, the noncustodial parent must have provided more than \$600 in support for the child during the year.

Part II – Qualifying Person

Line 2

For the purposes of HOH filing status, you must have a qualifying person who is related to you to qualify for head of household filing status. Your qualifying person must meet the requirements to be either a qualifying child or qualifying relative. You must also pay more than half the cost of keeping up your home in which you and the qualifying child or qualifying relative lived for more than half the year. You may not claim yourself, or your spouse/RDP as your qualifying person.

Part III – Qualifying Person Information

Line 3

Enter the qualifying person's name.

Enter the qualifying person's SSN. Verify that the name and SSN match the qualifying person's social security card to avoid disallowance of your HOH filing status. If the person was born in, and later died in, 2015, and does not have a SSN, enter "Deceased" and attach a copy of the person's birth and death certificates.

Enter the qualifying person's date of birth (mm/dd/yyyy) in the space provided. Incomplete information could result in a disallowance of your HOH filing status.

Line 4

Gross Income

Your qualifying relative's gross income must be less than the federal exemption amount for the year in question. Generally, gross income for head of household purposes only includes income that is taxable for federal income tax purposes. It does not include nontaxable income such as welfare benefits or the nontaxable portion of social security benefits.

If your qualifying relative was married or an RDP, you must consider the qualifying relative's community interest in the spouse's/RDP's income in applying the gross income test. For the federal allowable exemption amount, see the federal instruction booklet for that particular tax year. For more information, go to irs.gov and search for **17** to find Publication 17, Your Federal Income Tax For Individuals.

Line 5

More Than Half the Year

Just because someone lived with you for six months does not mean that the person lived with you for more than half the year. A year has 365 days, and more than half the year is 183 days. (A leap year has 366 days, and more than half a leap year is 184 days.)

To determine how many days your home was your qualifying person's main home follow these guidelines:

- If you were not married and not an RDP at any time during the year, count all of the days that your qualifying person lived with you in your home.
- If you were married or an RDP at any time during the year and received a final decree of divorce, legal separation or your registered domestic partnership was legally terminated by the last day of the year, add together:
 - Half the number of days that you, your spouse/RDP, and your qualifying person lived together in your home.
 - All of the days that you and your qualifying person lived together in your home without your spouse/RDP (ex-spouse/ex-RDP).
- If you were married or an RDP as of the last day of the year, and you did not live with your spouse/RDP at any time during the last six months of the year, add together:
 - Half the number of days that you, your spouse/RDP, and your qualifying person lived together in your home.
 - All of the days that you and your qualifying person lived together in your home without your spouse/RDP.
- If you were married or an RDP as of the last day of the year, and you lived with your spouse/RDP at any time during the last six months of the year, you cannot qualify for the head of household filing status.

When calculating the above, you may include days when your qualifying person was temporarily absent from your home. Temporary absences include vacations, illness, business, school, or military service.

2015 California 2EZ Table

Single

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

This table gives you credit of \$4,044 for your standard deduction, \$109 for your personal exemption credit, and \$337 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
0	13,394	0	0	0	0
13,395	13,494	1	0	0	0
13,495	13,594	3	0	0	0
13,595	13,694	5	0	0	0
13,695	13,794	7	0	0	0
13,795	13,894	9	0	0	0
13,895	13,994	11	0	0	0
13,995	14,094	13	0	0	0
14,095	14,194	15	0	0	0
14,195	14,294	17	0	0	0
14,295	14,394	19	0	0	0
14,395	14,494	21	0	0	0
14,495	14,594	23	0	0	0
14,595	14,694	25	0	0	0
14,695	14,794	27	0	0	0
14,795	14,894	29	0	0	0
14,895	14,994	31	0	0	0
14,995	15,094	33	0	0	0
15,095	15,194	35	0	0	0
15,195	15,294	37	0	0	0
15,295	15,394	39	0	0	0
15,395	15,494	41	0	0	0
15,495	15,594	43	0	0	0
15,595	15,694	45	0	0	0
15,695	15,794	47	0	0	0
15,795	15,894	49	0	0	0
15,895	15,994	51	0	0	0
15,995	16,094	53	0	0	0
16,095	16,194	55	0	0	0
16,195	16,294	57	0	0	0
16,295	16,394	59	0	0	0
16,395	16,494	61	0	0	0
16,495	16,594	63	0	0	0
16,595	16,694	65	0	0	0
16,695	16,794	67	0	0	0
16,795	16,894	69	0	0	0
16,895	16,994	71	0	0	0
16,995	17,094	73	0	0	0
17,095	17,194	75	0	0	0
17,195	17,294	77	0	0	0
17,295	17,394	79	0	0	0
17,395	17,494	81	0	0	0
17,495	17,594	83	0	0	0
17,595	17,694	85	0	0	0
17,695	17,794	87	0	0	0
17,795	17,894	89	0	0	0
17,895	17,994	91	0	0	0
17,995	18,094	93	0	0	0
18,095	18,194	95	0	0	0
18,195	18,294	97	0	0	0
18,295	18,394	99	0	0	0
18,395	18,494	101	0	0	0
18,495	18,594	103	0	0	0
18,595	18,694	105	0	0	0
18,695	18,794	107	0	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
18,795	18,894	109	0	0	0
18,895	18,994	111	0	0	0
18,995	19,094	113	0	0	0
19,095	19,194	115	0	0	0
19,195	19,294	117	0	0	0
19,295	19,394	119	0	0	0
19,395	19,494	121	0	0	0
19,495	19,594	123	0	0	0
19,595	19,694	125	0	0	0
19,695	19,794	127	0	0	0
19,795	19,894	129	0	0	0
19,895	19,994	131	0	0	0
19,995	20,094	133	0	0	0
20,095	20,194	135	0	0	0
20,195	20,294	137	0	0	0
20,295	20,394	139	0	0	0
20,395	20,494	141	0	0	0
20,495	20,594	143	0	0	0
20,595	20,694	145	0	0	0
20,695	20,794	147	0	0	0
20,795	20,894	149	0	0	0
20,895	20,994	151	0	0	0
20,995	21,094	153	0	0	0
21,095	21,194	155	0	0	0
21,195	21,294	157	0	0	0
21,295	21,394	159	0	0	0
21,395	21,494	161	0	0	0
21,495	21,594	163	0	0	0
21,595	21,694	165	0	0	0
21,695	21,794	167	0	0	0
21,795	21,894	169	0	0	0
21,895	21,994	171	0	0	0
21,995	22,094	173	0	0	0
22,095	22,194	175	0	0	0
22,195	22,294	177	0	0	0
22,295	22,394	179	0	0	0
22,395	22,494	181	0	0	0
22,495	22,594	183	0	0	0
22,595	22,694	185	0	0	0
22,695	22,794	188	0	0	0
22,795	22,894	192	0	0	0
22,895	22,994	196	0	0	0
22,995	23,094	200	0	0	0
23,095	23,194	204	0	0	0
23,195	23,294	208	0	0	0
23,295	23,394	212	0	0	0
23,395	23,494	216	0	0	0
23,495	23,594	220	0	0	0
23,595	23,694	224	0	0	0
23,695	23,794	228	0	0	0
23,795	23,894	232	0	0	0
23,895	23,994	236	0	0	0
23,995	24,094	240	0	0	0
24,095	24,194	244	0	0	0
24,195	24,294	248	0	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
24,295	24,394	252	0	0	0
24,395	24,494	256	0	0	0
24,495	24,594	260	0	0	0
24,595	24,694	264	0	0	0
24,695	24,794	268	0	0	0
24,795	24,894	272	0	0	0
24,895	24,994	276	0	0	0
24,995	25,094	280	0	0	0
25,095	25,194	284	0	0	0
25,195	25,294	288	0	0	0
25,295	25,394	292	0	0	0
25,395	25,494	296	0	0	0
25,495	25,594	300	0	0	0
25,595	25,694	304	0	0	0
25,695	25,794	308	0	0	0
25,795	25,894	312	0	0	0
25,895	25,994	316	0	0	0
25,995	26,094	320	0	0	0
26,095	26,194	324	0	0	0
26,195	26,294	328	0	0	0
26,295	26,394	332	0	0	0
26,395	26,494	336	0	0	0
26,495	26,594	340	3	0	0
26,595	26,694	344	7	0	0
26,695	26,794	348	11	0	0
26,795	26,894	352	15	0	0
26,895	26,994	356	19	0	0
26,995	27,094	360	23	0	0
27,095	27,194	364	27	0	0
27,195	27,294	368	31	0	0
27,295	27,394	372	35	0	0
27,395	27,494	376	39	0	0
27,495	27,594	380	43	0	0
27,595	27,694	384	47	0	0
27,695	27,794	388	51	0	0
27,795	27,894	392	55	0	0
27,895	27,994	396	59	0	0
27,995	28,094	400	63	0	0
28,095	28,194	404	67	0	0
28,195	28,294	408	71	0	0
28,295	28,394	412	75	0	0
28,395	28,494	416	79	0	0
28,495	28,594	420	83	0	0
28,595	28,694	424	87	0	0
28,695	28,794	428	91	0	0
28,795	28,894	432	95	0	0
28,895	28,994	436	99	0	0
28,995	29,094	440	103	0	0
29,095	29,194	444	107	0	0
29,195	29,294	448	111	0	0
29,295	29,394	452	115	0	0
29,395	29,494	456	119	0	0
29,495	29,594	460	123	0	0
29,595	29,694	464	127	0	0
29,695	29,794	468	131	0	0

Continued on next page.

2015 California 2EZ Table

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

Single
(continued)

This table gives you credit of \$4,044 for your standard deduction, \$109 for your personal exemption credit, and \$337 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents				
At Least	But not over	0	1	2	3	
29,795	29,894	472	135	0	0	
29,895	29,994	476	139	0	0	
29,995	30,094	480	143	0	0	
30,095	30,194	484	147	0	0	
30,195	30,294	488	151	0	0	
30,295	30,394	492	155	0	0	
30,395	30,494	496	159	0	0	
30,495	30,594	500	163	0	0	
30,595	30,694	504	167	0	0	
30,695	30,794	508	171	0	0	
30,795	30,894	512	175	0	0	
30,895	30,994	516	179	0	0	
30,995	31,094	520	183	0	0	
31,095	31,194	524	187	0	0	
31,195	31,294	528	191	0	0	
31,295	31,394	532	195	0	0	
31,395	31,494	536	199	0	0	
31,495	31,594	540	203	0	0	
31,595	31,694	544	207	0	0	
31,695	31,794	548	211	0	0	
31,795	31,894	552	215	0	0	
31,895	31,994	556	219	0	0	
31,995	32,094	560	223	0	0	
32,095	32,194	564	227	0	0	
32,195	32,294	568	231	0	0	
32,295	32,394	572	235	0	0	
32,395	32,494	576	239	0	0	
32,495	32,594	580	243	0	0	
32,595	32,694	584	247	0	0	
32,695	32,794	588	251	0	0	
32,795	32,894	592	255	0	0	
32,895	32,994	596	259	0	0	
32,995	33,094	600	263	0	0	
33,095	33,194	604	267	0	0	
33,195	33,294	608	271	0	0	
33,295	33,394	612	275	0	0	
33,395	33,494	617	280	0	0	
33,495	33,594	623	286	0	0	
33,595	33,694	629	292	0	0	
33,695	33,794	635	298	0	0	
33,795	33,894	641	304	0	0	
33,895	33,994	647	310	0	0	
33,995	34,094	653	316	0	0	
34,095	34,194	659	322	0	0	
34,195	34,294	665	328	0	0	
34,295	34,394	671	334	0	0	
34,395	34,494	677	340	3	0	
34,495	34,594	683	346	9	0	
34,595	34,694	689	352	15	0	
34,695	34,794	695	358	21	0	
34,795	34,894	701	364	27	0	
34,895	34,994	707	370	33	0	
34,995	35,094	713	376	39	0	
35,095	35,194	719	382	45	0	
35,195	35,294	725	388	51	0	
35,295	35,394	731	394	57	0	
35,395	35,494	737	400	63	0	
35,495	35,594	743	406	69	0	
35,595	35,694	749	412	75	0	
35,695	35,794	755	418	81	0	
35,795	35,894	761	424	87	0	
35,895	35,994	767	430	93	0	
35,995	36,094	773	436	99	0	
36,095	36,194	779	442	105	0	
36,195	36,294	785	448	111	0	
36,295	36,394	791	454	117	0	
36,395	36,494	797	460	123	0	
36,495	36,594	803	466	129	0	
36,595	36,694	809	472	135	0	
36,695	36,794	815	478	141	0	
36,795	36,894	821	484	147	0	
36,895	36,994	827	490	153	0	
36,995	37,094	833	496	159	0	
37,095	37,194	839	502	165	0	
37,195	37,294	845	508	171	0	
37,295	37,394	851	514	177	0	
37,395	37,494	857	520	183	0	
37,495	37,594	863	526	189	0	
37,595	37,694	869	532	195	0	
37,695	37,794	875	538	201	0	
37,795	37,894	881	544	207	0	
37,895	37,994	887	550	213	0	
37,995	38,094	893	556	219	0	
38,095	38,194	899	562	225	0	
38,195	38,294	905	568	231	0	
38,295	38,394	911	574	237	0	
38,395	38,494	917	580	243	0	
38,495	38,594	923	586	249	0	
38,595	38,694	929	592	255	0	
38,695	38,794	935	598	261	0	
38,795	38,894	941	604	267	0	
38,895	38,994	947	610	273	0	
38,995	39,094	953	616	279	0	
39,095	39,194	959	622	285	0	
39,195	39,294	965	628	291	0	
39,295	39,394	971	634	297	0	
39,395	39,494	977	640	303	0	
39,495	39,594	983	646	309	0	
39,595	39,694	989	652	315	0	
39,695	39,794	995	658	321	0	
39,795	39,894	1,001	664	327	0	
39,895	39,994	1,007	670	333	0	
39,995	40,094	1,013	676	339	2	
40,095	40,194	1,019	682	345	8	
40,195	40,294	1,025	688	351	14	
40,295	40,394	1,031	694	357	20	
40,395	40,494	1,037	700	363	26	
40,495	40,594	1,043	706	369	32	
40,595	40,694	1,049	712	375	38	
40,695	40,794	1,055	718	381	44	
40,795	40,894	1,061	724	387	50	
40,895	40,994	1,067	730	393	56	
40,995	41,094	1,073	736	399	62	
41,095	41,194	1,079	742	405	68	
41,195	41,294	1,085	748	411	74	
41,295	41,394	1,091	754	417	80	
41,395	41,494	1,097	760	423	86	
41,495	41,594	1,103	766	429	92	
41,595	41,694	1,109	772	435	98	
41,695	41,794	1,115	778	441	104	
41,795	41,894	1,121	784	447	110	
41,895	41,994	1,127	790	453	116	
41,995	42,094	1,133	796	459	122	
42,095	42,194	1,139	802	465	128	
42,195	42,294	1,145	808	471	134	
42,295	42,394	1,151	814	477	140	
42,395	42,494	1,157	820	483	146	
42,495	42,594	1,163	826	489	152	
42,595	42,694	1,169	832	495	158	
42,695	42,794	1,175	838	501	164	
42,795	42,894	1,181	844	507	170	
42,895	42,994	1,187	850	513	176	
42,995	43,094	1,193	856	519	182	
43,095	43,194	1,199	862	525	188	
43,195	43,294	1,205	868	531	194	
43,295	43,394	1,211	874	537	200	
43,395	43,494	1,217	880	543	206	
43,495	43,594	1,223	886	549	212	
43,595	43,694	1,229	892	555	218	
43,695	43,794	1,235	898	561	224	
43,795	43,894	1,241	904	567	230	
43,895	43,994	1,247	910	573	236	
43,995	44,094	1,253	916	579	242	
44,095	44,194	1,259	922	585	248	
44,195	44,294	1,265	928	591	254	
44,295	44,394	1,271	934	597	260	
44,395	44,494	1,277	940	603	266	
44,495	44,594	1,283	946	609	272	
44,595	44,694	1,289	952	615	278	
44,695	44,794	1,295	958	621	284	
44,795	44,894	1,301	964	627	290	
44,895	44,994	1,309	972	635	298	
44,995	45,094	1,317	980	643	306	
45,095	45,194	1,325	988	651	314	
45,195	45,294	1,333	996	659	322	
45,295	45,394	1,341	1,004	667	330	
45,395	45,494	1,349	1,012	675	338	
45,495	45,594	1,357	1,020	683	346	
45,595	45,694	1,365	1,028	691	354	
45,695	45,794	1,373	1,036	699	362	
45,795	45,894	1,381	1,044	707	370	
45,895	45,994	1,389	1,052	715	378	
45,995	46,094	1,397	1,060	723	386	
46,095	46,194	1,405	1,068	731	394	
46,195	46,294	1,413	1,076	739	402	

Continued on next page.

2015 California 2EZ Table

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

Single
(continued)

This table gives you credit of \$4,044 for your standard deduction, \$109 for your personal exemption credit, and \$337 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
46,295	46,394	1,421	1,084	747	410
46,395	46,494	1,429	1,092	755	418
46,495	46,594	1,437	1,100	763	426
46,595	46,694	1,445	1,108	771	434
46,695	46,794	1,453	1,116	779	442
46,795	46,894	1,461	1,124	787	450
46,895	46,994	1,469	1,132	795	458
46,995	47,094	1,477	1,140	803	466
47,095	47,194	1,485	1,148	811	474
47,195	47,294	1,493	1,156	819	482
47,295	47,394	1,501	1,164	827	490
47,395	47,494	1,509	1,172	835	498
47,495	47,594	1,517	1,180	843	506
47,595	47,694	1,525	1,188	851	514
47,695	47,794	1,533	1,196	859	522
47,795	47,894	1,541	1,204	867	530
47,895	47,994	1,549	1,212	875	538
47,995	48,094	1,557	1,220	883	546
48,095	48,194	1,565	1,228	891	554
48,195	48,294	1,573	1,236	899	562
48,295	48,394	1,581	1,244	907	570
48,395	48,494	1,589	1,252	915	578
48,495	48,594	1,597	1,260	923	586
48,595	48,694	1,605	1,268	931	594
48,695	48,794	1,613	1,276	939	602
48,795	48,894	1,621	1,284	947	610
48,895	48,994	1,629	1,292	955	618
48,995	49,094	1,637	1,300	963	626
49,095	49,194	1,645	1,308	971	634
49,195	49,294	1,653	1,316	979	642
49,295	49,394	1,661	1,324	987	650
49,395	49,494	1,669	1,332	995	658
49,495	49,594	1,677	1,340	1,003	666
49,595	49,694	1,685	1,348	1,011	674
49,695	49,794	1,693	1,356	1,019	682
49,795	49,894	1,701	1,364	1,027	690
49,895	49,994	1,709	1,372	1,035	698
49,995	50,094	1,717	1,380	1,043	706
50,095	50,194	1,725	1,388	1,051	714
50,195	50,294	1,733	1,396	1,059	722
50,295	50,394	1,741	1,404	1,067	730
50,395	50,494	1,749	1,412	1,075	738
50,495	50,594	1,757	1,420	1,083	746
50,595	50,694	1,765	1,428	1,091	754
50,695	50,794	1,773	1,436	1,099	762
50,795	50,894	1,781	1,444	1,107	770
50,895	50,994	1,789	1,452	1,115	778
50,995	51,094	1,797	1,460	1,123	786
51,095	51,194	1,805	1,468	1,131	794
51,195	51,294	1,813	1,476	1,139	802
51,295	51,394	1,821	1,484	1,147	810
51,395	51,494	1,829	1,492	1,155	818
51,495	51,594	1,837	1,500	1,163	826
51,595	51,694	1,845	1,508	1,171	834
51,695	51,794	1,853	1,516	1,179	842

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
51,795	51,894	1,861	1,524	1,187	850
51,895	51,994	1,869	1,532	1,195	858
51,995	52,094	1,877	1,540	1,203	866
52,095	52,194	1,885	1,548	1,211	874
52,195	52,294	1,893	1,556	1,219	882
52,295	52,394	1,901	1,564	1,227	890
52,395	52,494	1,909	1,572	1,235	898
52,495	52,594	1,917	1,580	1,243	906
52,595	52,694	1,925	1,588	1,251	914
52,695	52,794	1,933	1,596	1,259	922
52,795	52,894	1,941	1,604	1,267	930
52,895	52,994	1,949	1,612	1,275	938
52,995	53,094	1,957	1,620	1,283	946
53,095	53,194	1,965	1,628	1,291	954
53,195	53,294	1,973	1,636	1,299	962
53,295	53,394	1,981	1,644	1,307	970
53,395	53,494	1,989	1,652	1,315	978
53,495	53,594	1,997	1,660	1,323	986
53,595	53,694	2,005	1,668	1,331	994
53,695	53,794	2,013	1,676	1,339	1,002
53,795	53,894	2,021	1,684	1,347	1,010
53,895	53,994	2,029	1,692	1,355	1,018
53,995	54,094	2,037	1,700	1,363	1,026
54,095	54,194	2,045	1,708	1,371	1,034
54,195	54,294	2,053	1,716	1,379	1,042
54,295	54,394	2,061	1,724	1,387	1,050
54,395	54,494	2,069	1,732	1,395	1,058
54,495	54,594	2,077	1,740	1,403	1,066
54,595	54,694	2,085	1,748	1,411	1,074
54,695	54,794	2,093	1,756	1,419	1,082
54,795	54,894	2,101	1,764	1,427	1,090
54,895	54,994	2,109	1,772	1,435	1,098
54,995	55,094	2,117	1,780	1,443	1,106
55,095	55,194	2,125	1,788	1,451	1,114
55,195	55,294	2,133	1,796	1,459	1,122
55,295	55,394	2,141	1,804	1,467	1,130
55,395	55,494	2,149	1,812	1,475	1,138
55,495	55,594	2,157	1,820	1,483	1,146
55,595	55,694	2,166	1,829	1,492	1,155
55,695	55,794	2,174	1,837	1,500	1,163
55,795	55,894	2,183	1,845	1,508	1,171
55,895	55,994	2,191	1,853	1,516	1,179
55,995	56,094	2,200	1,861	1,524	1,187
56,095	56,194	2,208	1,869	1,532	1,195
56,195	56,294	2,216	1,877	1,540	1,203
56,295	56,394	2,224	1,885	1,548	1,211
56,395	56,494	2,231	1,893	1,556	1,219
56,495	56,594	2,239	1,901	1,564	1,227
56,595	56,694	2,247	1,909	1,572	1,235
56,695	56,794	2,255	1,917	1,580	1,243
56,795	56,894	2,263	1,925	1,588	1,251
56,895	56,994	2,271	1,933	1,596	1,259
56,995	57,094	2,279	1,941	1,604	1,267
57,095	57,194	2,287	1,949	1,612	1,275
57,195	57,294	2,295	1,957	1,620	1,283
57,295	57,394	2,303	1,965	1,628	1,291
57,395	57,494	2,311	1,973	1,636	1,299
57,495	57,594	2,319	1,981	1,644	1,307
57,595	57,694	2,327	1,989	1,652	1,315
57,695	57,794	2,335	1,997	1,660	1,323
57,795	57,894	2,343	2,005	1,668	1,331
57,895	57,994	2,351	2,013	1,676	1,339
57,995	58,094	2,359	2,021	1,684	1,347
58,095	58,194	2,367	2,029	1,692	1,355
58,195	58,294	2,375	2,037	1,700	1,363
58,295	58,394	2,383	2,045	1,708	1,371
58,395	58,494	2,391	2,053	1,716	1,379
58,495	58,594	2,399	2,061	1,724	1,387
58,595	58,694	2,407	2,069	1,732	1,395
58,695	58,794	2,415	2,077	1,740	1,403
58,795	58,894	2,423	2,085	1,748	1,411
58,895	58,994	2,431	2,093	1,756	1,419
58,995	59,094	2,439	2,101	1,764	1,427
59,095	59,194	2,447	2,109	1,772	1,435
59,195	59,294	2,455	2,117	1,780	1,443
59,295	59,394	2,463	2,125	1,788	1,451
59,395	59,494	2,471	2,133	1,796	1,459
59,495	59,594	2,479	2,141	1,804	1,467
59,595	59,694	2,487	2,149	1,812	1,475
59,695	59,794	2,495	2,157	1,820	1,483
59,795	59,894	2,503	2,165	1,829	1,492
59,895	59,994	2,511	2,173	1,837	1,500
59,995	60,094	2,519	2,181	1,845	1,508
60,095	60,194	2,527	2,189	1,853	1,516
60,195	60,294	2,535	2,197	1,861	1,524
60,295	60,394	2,543	2,205	1,869	1,532
60,395	60,494	2,551	2,213	1,877	1,540
60,495	60,594	2,559	2,221	1,885	1,548
60,595	60,694	2,567	2,229	1,893	1,556
60,695	60,794	2,575	2,237	1,901	1,564
60,795	60,894	2,583	2,245	1,909	1,572
60,895	60,994	2,591	2,253	1,917	1,580
60,995	61,094	2,599	2,261	1,925	1,588
61,095	61,194	2,607	2,269	1,933	1,596
61,195	61,294	2,615	2,277	1,941	1,604
61,295	61,394	2,623	2,285	1,949	1,612
61,395	61,494	2,631	2,293	1,957	1,620
61,495	61,594	2,639	2,301	1,965	1,628
61,595	61,694	2,647	2,309	1,973	1,636
61,695	61,794	2,655	2,317	1,981	1,644
61,795	61,894	2,663	2,325	1,989	1,652
61,895	61,994	2,671	2,333	1,997	1,660
61,995	62,094	2,679	2,341	2,005	1,668
62,095	62,194	2,687	2,349	2,013	1,676
62,195	62,294	2,695	2,357	2,021	1,684
62,295	62,394	2,703	2,365	2,029	1,692
62,395	62,494	2,711	2,373	2,037	1,700
62,495	62,594	2,719	2,381	2,045	1,708
62,595	62,694	2,727	2,389	2,053	1,716
62,695	62,794	2,735	2,397	2,061	1,724
62,795	62,894	2,743	2,405	2,069	1,732
62,895	62,994	2,751	2,413	2,077	1,740
62,995	63,094	2,759	2,421	2,085	1,748
63,095	63,194	2,767	2,429	2,093	1,756
63,195	63,294	2,775	2,437	2,101	1,764
63,295	63,394	2,783	2,445	2,109	1,772
63,395	63,494	2,791	2,453	2,117	1,780
63,495	63,594	2,799	2,461	2,125	1,788
63,595	63,694	2,807	2,469	2,133	1,796
63,695	63,794	2,815	2,477	2,141	1,804
63,795	63,894	2,823	2,485	2,149	1,812
63,895	63,994	2,831	2,493	2,157	1,820
63,995	64,094	2,839	2,501	2,165	1,828

2015 California 2EZ Table

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

Single
(continued)

This table gives you credit of \$4,044 for your standard deduction, \$109 for your personal exemption credit, and \$337 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
62,795	62,894	2,836	2,499	2,162	1,825
62,895	62,994	2,845	2,508	2,171	1,834
62,995	63,094	2,855	2,518	2,181	1,844
63,095	63,194	2,864	2,527	2,190	1,853
63,195	63,294	2,873	2,536	2,199	1,862
63,295	63,394	2,882	2,545	2,208	1,871
63,395	63,494	2,892	2,555	2,218	1,881
63,495	63,594	2,901	2,564	2,227	1,890
63,595	63,694	2,910	2,573	2,236	1,899
63,695	63,794	2,920	2,583	2,246	1,909
63,795	63,894	2,929	2,592	2,255	1,918
63,895	63,994	2,938	2,601	2,264	1,927
63,995	64,094	2,948	2,611	2,274	1,937
64,095	64,194	2,957	2,620	2,283	1,946
64,195	64,294	2,966	2,629	2,292	1,955
64,295	64,394	2,975	2,638	2,301	1,964
64,395	64,494	2,985	2,648	2,311	1,974
64,495	64,594	2,994	2,657	2,320	1,983
64,595	64,694	3,003	2,666	2,329	1,992
64,695	64,794	3,013	2,676	2,339	2,002
64,795	64,894	3,022	2,685	2,348	2,011
64,895	64,994	3,031	2,694	2,357	2,020
64,995	65,094	3,041	2,704	2,367	2,030
65,095	65,194	3,050	2,713	2,376	2,039
65,195	65,294	3,059	2,722	2,385	2,048
65,295	65,394	3,068	2,731	2,394	2,057
65,395	65,494	3,078	2,741	2,404	2,067
65,495	65,594	3,087	2,750	2,413	2,076
65,595	65,694	3,096	2,759	2,422	2,085
65,695	65,794	3,106	2,769	2,432	2,095
65,795	65,894	3,115	2,778	2,441	2,104
65,895	65,994	3,124	2,787	2,450	2,113
65,995	66,094	3,134	2,797	2,460	2,123
66,095	66,194	3,143	2,806	2,469	2,132
66,195	66,294	3,152	2,815	2,478	2,141
66,295	66,394	3,161	2,824	2,487	2,150
66,395	66,494	3,171	2,834	2,497	2,160
66,495	66,594	3,180	2,843	2,506	2,169
66,595	66,694	3,189	2,852	2,515	2,178
66,695	66,794	3,199	2,862	2,525	2,188
66,795	66,894	3,208	2,871	2,534	2,197
66,895	66,994	3,217	2,880	2,543	2,206
66,995	67,094	3,227	2,890	2,553	2,216
67,095	67,194	3,236	2,899	2,562	2,225
67,195	67,294	3,245	2,908	2,571	2,234
67,295	67,394	3,254	2,917	2,580	2,243
67,395	67,494	3,264	2,927	2,590	2,253
67,495	67,594	3,273	2,936	2,599	2,262
67,595	67,694	3,282	2,945	2,608	2,271
67,695	67,794	3,292	2,955	2,618	2,281
67,795	67,894	3,301	2,964	2,627	2,290
67,895	67,994	3,310	2,973	2,636	2,299
67,995	68,094	3,320	2,983	2,646	2,309
68,095	68,194	3,329	2,992	2,655	2,318
68,195	68,294	3,338	3,001	2,664	2,327

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
68,295	68,394	3,347	3,010	2,673	2,336
68,395	68,494	3,357	3,020	2,683	2,346
68,495	68,594	3,366	3,029	2,692	2,355
68,595	68,694	3,375	3,038	2,701	2,364
68,695	68,794	3,385	3,048	2,711	2,374
68,795	68,894	3,394	3,057	2,720	2,383
68,895	68,994	3,403	3,066	2,729	2,392
68,995	69,094	3,413	3,076	2,739	2,402
69,095	69,194	3,422	3,085	2,748	2,411
69,195	69,294	3,431	3,094	2,757	2,420
69,295	69,394	3,440	3,103	2,766	2,429
69,395	69,494	3,450	3,113	2,776	2,439
69,495	69,594	3,459	3,122	2,785	2,448
69,595	69,694	3,468	3,131	2,794	2,457
69,695	69,794	3,478	3,141	2,804	2,467
69,795	69,894	3,487	3,150	2,813	2,476
69,895	69,994	3,496	3,159	2,822	2,485
69,995	70,094	3,506	3,169	2,832	2,495
70,095	70,194	3,515	3,178	2,841	2,504
70,195	70,294	3,524	3,187	2,850	2,513
70,295	70,394	3,533	3,196	2,859	2,522
70,395	70,494	3,543	3,206	2,869	2,532
70,495	70,594	3,552	3,215	2,878	2,541
70,595	70,694	3,561	3,224	2,887	2,550
70,695	70,794	3,571	3,234	2,897	2,560
70,795	70,894	3,580	3,243	2,906	2,569
70,895	70,994	3,589	3,252	2,915	2,578
70,995	71,094	3,599	3,262	2,925	2,588
71,095	71,194	3,608	3,271	2,934	2,597
71,195	71,294	3,617	3,280	2,943	2,606
71,295	71,394	3,626	3,289	2,952	2,615
71,395	71,494	3,636	3,299	2,962	2,625
71,495	71,594	3,645	3,308	2,971	2,634
71,595	71,694	3,654	3,317	2,980	2,643
71,695	71,794	3,664	3,327	2,990	2,653
71,795	71,894	3,673	3,336	2,999	2,662
71,895	71,994	3,682	3,345	3,008	2,671
71,995	72,094	3,692	3,355	3,018	2,681
72,095	72,194	3,701	3,364	3,027	2,690
72,195	72,294	3,710	3,373	3,036	2,699
72,295	72,394	3,719	3,382	3,045	2,708
72,395	72,494	3,729	3,392	3,055	2,718
72,495	72,594	3,738	3,401	3,064	2,727
72,595	72,694	3,747	3,410	3,073	2,736
72,695	72,794	3,757	3,420	3,083	2,746
72,795	72,894	3,766	3,429	3,092	2,755
72,895	72,994	3,775	3,438	3,101	2,764
72,995	73,094	3,785	3,448	3,111	2,774
73,095	73,194	3,794	3,457	3,120	2,783
73,195	73,294	3,803	3,466	3,129	2,792
73,295	73,394	3,812	3,475	3,138	2,801
73,395	73,494	3,822	3,485	3,148	2,811
73,495	73,594	3,831	3,494	3,157	2,820
73,595	73,694	3,840	3,503	3,166	2,829
73,695	73,794	3,850	3,513	3,176	2,839

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
73,795	73,894	3,859	3,522	3,185	2,848
73,895	73,994	3,868	3,531	3,194	2,857
73,995	74,094	3,878	3,541	3,204	2,867
74,095	74,194	3,887	3,550	3,213	2,876
74,195	74,294	3,896	3,559	3,222	2,885
74,295	74,394	3,905	3,568	3,231	2,894
74,395	74,494	3,915	3,578	3,241	2,904
74,495	74,594	3,924	3,587	3,250	2,913
74,595	74,694	3,933	3,596	3,259	2,922
74,695	74,794	3,943	3,606	3,269	2,932
74,795	74,894	3,952	3,615	3,278	2,941
74,895	74,994	3,961	3,624	3,287	2,950
74,995	75,094	3,971	3,634	3,297	2,960
75,095	75,194	3,980	3,643	3,306	2,969
75,195	75,294	3,989	3,652	3,315	2,978
75,295	75,394	3,998	3,661	3,324	2,987
75,395	75,494	4,008	3,671	3,334	2,997
75,495	75,594	4,017	3,680	3,343	3,006
75,595	75,694	4,026	3,689	3,352	3,015
75,695	75,794	4,036	3,699	3,362	3,025
75,795	75,894	4,045	3,708	3,371	3,034
75,895	75,994	4,054	3,717	3,380	3,043
75,995	76,094	4,064	3,727	3,390	3,053
76,095	76,194	4,073	3,736	3,399	3,062
76,195	76,294	4,082	3,745	3,408	3,071
76,295	76,394	4,091	3,754	3,417	3,080
76,395	76,494	4,101	3,764	3,427	3,090
76,495	76,594	4,110	3,773	3,436	3,099
76,595	76,694	4,119	3,782	3,445	3,108
76,695	76,794	4,129	3,792	3,455	3,118
76,795	76,894	4,138	3,801	3,464	3,127
76,895	76,994	4,147	3,810	3,473	3,136
76,995	77,094	4,157	3,820	3,483	3,146
77,095	77,194	4,166	3,829	3,492	3,155
77,195	77,294	4,175	3,838	3,501	3,164
77,295	77,394	4,184	3,847	3,510	3,173
77,395	77,494	4,194	3,857	3,520	3,183
77,495	77,594	4,203	3,866	3,529	3,192
77,595	77,694	4,212	3,875	3,538	3,201
77,695	77,794	4,222	3,885	3,548	3,211
77,795	77,894	4,231	3,894	3,557	3,220
77,895	77,994	4,240	3,903	3,566	3,229
77,995	78,094	4,250	3,913	3,576	3,239
78,095	78,194	4,259	3,922	3,585	3,248
78,195	78,294	4,268	3,931	3,594	3,2

2015 California 2EZ Table

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

Single
(continued)

This table gives you credit of \$4,044 for your standard deduction, \$109 for your personal exemption credit, and \$337 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is... At Least	But not over	Number of Dependents			
		0	1	2	3
79,295	79,394	4,370	4,033	3,696	3,359
79,395	79,494	4,380	4,043	3,706	3,369
79,495	79,594	4,389	4,052	3,715	3,378
79,595	79,694	4,398	4,061	3,724	3,387
79,695	79,794	4,408	4,071	3,734	3,397
79,795	79,894	4,417	4,080	3,743	3,406
79,895	79,994	4,426	4,089	3,752	3,415
79,995	80,094	4,436	4,099	3,762	3,425
80,095	80,194	4,445	4,108	3,771	3,434
80,195	80,294	4,454	4,117	3,780	3,443
80,295	80,394	4,463	4,126	3,789	3,452
80,395	80,494	4,473	4,136	3,799	3,462
80,495	80,594	4,482	4,145	3,808	3,471
80,595	80,694	4,491	4,154	3,817	3,480
80,695	80,794	4,501	4,164	3,827	3,490
80,795	80,894	4,510	4,173	3,836	3,499
80,895	80,994	4,519	4,182	3,845	3,508
80,995	81,094	4,529	4,192	3,855	3,518
81,095	81,194	4,538	4,201	3,864	3,527
81,195	81,294	4,547	4,210	3,873	3,536
81,295	81,394	4,556	4,219	3,882	3,545
81,395	81,494	4,566	4,229	3,892	3,555
81,495	81,594	4,575	4,238	3,901	3,564
81,595	81,694	4,584	4,247	3,910	3,573
81,695	81,794	4,594	4,257	3,920	3,583
81,795	81,894	4,603	4,266	3,929	3,592
81,895	81,994	4,612	4,275	3,938	3,601
81,995	82,094	4,622	4,285	3,948	3,611
82,095	82,194	4,631	4,294	3,957	3,620
82,195	82,294	4,640	4,303	3,966	3,629
82,295	82,394	4,649	4,312	3,975	3,638
82,395	82,494	4,659	4,322	3,985	3,648
82,495	82,594	4,668	4,331	3,994	3,657
82,595	82,694	4,677	4,340	4,003	3,666
82,695	82,794	4,687	4,350	4,013	3,676
82,795	82,894	4,696	4,359	4,022	3,685
82,895	82,994	4,705	4,368	4,031	3,694
82,995	83,094	4,715	4,378	4,041	3,704
83,095	83,194	4,724	4,387	4,050	3,713
83,195	83,294	4,733	4,396	4,059	3,722
83,295	83,394	4,742	4,405	4,068	3,731
83,395	83,494	4,752	4,415	4,078	3,741
83,495	83,594	4,761	4,424	4,087	3,750
83,595	83,694	4,770	4,433	4,096	3,759
83,695	83,794	4,780	4,443	4,106	3,769
83,795	83,894	4,789	4,452	4,115	3,778
83,895	83,994	4,798	4,461	4,124	3,787
83,995	84,094	4,808	4,471	4,134	3,797
84,095	84,194	4,817	4,480	4,143	3,806
84,195	84,294	4,826	4,489	4,152	3,815
84,295	84,394	4,835	4,498	4,161	3,824
84,395	84,494	4,845	4,508	4,171	3,834
84,495	84,594	4,854	4,517	4,180	3,843
84,595	84,694	4,863	4,526	4,189	3,852
84,695	84,794	4,873	4,536	4,199	3,862

If Your Income is... At Least	But not over	Number of Dependents			
		0	1	2	3
84,795	84,894	4,882	4,545	4,208	3,871
84,895	84,994	4,891	4,554	4,217	3,880
84,995	85,094	4,901	4,564	4,227	3,890
85,095	85,194	4,910	4,573	4,236	3,899
85,195	85,294	4,919	4,582	4,245	3,908
85,295	85,394	4,928	4,591	4,254	3,917
85,395	85,494	4,938	4,601	4,264	3,927
85,495	85,594	4,947	4,610	4,273	3,936
85,595	85,694	4,956	4,619	4,282	3,945
85,695	85,794	4,966	4,629	4,292	3,955
85,795	85,894	4,975	4,638	4,301	3,964
85,895	85,994	4,984	4,647	4,310	3,973
85,995	86,094	4,994	4,657	4,320	3,983
86,095	86,194	5,003	4,666	4,329	3,992
86,195	86,294	5,012	4,675	4,338	4,001
86,295	86,394	5,021	4,684	4,347	4,010
86,395	86,494	5,031	4,694	4,357	4,020
86,495	86,594	5,040	4,703	4,366	4,029
86,595	86,694	5,049	4,712	4,375	4,038
86,695	86,794	5,059	4,722	4,385	4,048
86,795	86,894	5,068	4,731	4,394	4,057
86,895	86,994	5,077	4,740	4,403	4,066
86,995	87,094	5,087	4,750	4,413	4,076
87,095	87,194	5,096	4,759	4,422	4,085
87,195	87,294	5,105	4,768	4,431	4,094
87,295	87,394	5,114	4,777	4,440	4,103
87,395	87,494	5,124	4,787	4,450	4,113
87,495	87,594	5,133	4,796	4,459	4,122
87,595	87,694	5,142	4,805	4,468	4,131
87,695	87,794	5,152	4,815	4,478	4,141
87,795	87,894	5,161	4,824	4,487	4,150
87,895	87,994	5,170	4,833	4,496	4,159
87,995	88,094	5,180	4,843	4,506	4,169
88,095	88,194	5,189	4,852	4,515	4,178
88,195	88,294	5,198	4,861	4,524	4,187
88,295	88,394	5,207	4,870	4,533	4,196
88,395	88,494	5,217	4,880	4,543	4,206
88,495	88,594	5,226	4,889	4,552	4,215
88,595	88,694	5,235	4,898	4,561	4,224
88,695	88,794	5,245	4,908	4,571	4,234
88,795	88,894	5,254	4,917	4,580	4,243
88,895	88,994	5,263	4,926	4,589	4,252
88,995	89,094	5,273	4,936	4,599	4,262
89,095	89,194	5,282	4,945	4,608	4,271
89,195	89,294	5,291	4,954	4,617	4,280
89,295	89,394	5,300	4,963	4,626	4,289
89,395	89,494	5,310	4,973	4,636	4,299
89,495	89,594	5,319	4,982	4,645	4,308
89,595	89,694	5,328	4,991	4,654	4,317
89,695	89,794	5,338	5,001	4,664	4,327
89,795	89,894	5,347	5,010	4,673	4,336
89,895	89,994	5,356	5,019	4,682	4,345
89,995	90,094	5,366	5,029	4,692	4,355
90,095	90,194	5,375	5,038	4,701	4,364
90,195	90,294	5,384	5,047	4,710	4,373

If Your Income is... At Least	But not over	Number of Dependents			
		0	1	2	3
90,295	90,394	5,393	5,056	4,719	4,382
90,395	90,494	5,403	5,066	4,729	4,392
90,495	90,594	5,412	5,075	4,738	4,401
90,595	90,694	5,421	5,084	4,747	4,410
90,695	90,794	5,431	5,094	4,757	4,420
90,795	90,894	5,440	5,103	4,766	4,429
90,895	90,994	5,449	5,112	4,775	4,438
90,995	91,094	5,459	5,122	4,785	4,448
91,095	91,194	5,468	5,131	4,794	4,457
91,195	91,294	5,477	5,140	4,803	4,466
91,295	91,394	5,486	5,149	4,812	4,475
91,395	91,494	5,496	5,159	4,822	4,485
91,495	91,594	5,505	5,168	4,831	4,494
91,595	91,694	5,514	5,177	4,840	4,503
91,695	91,794	5,524	5,187	4,850	4,513
91,795	91,894	5,533	5,196	4,859	4,522
91,895	91,994	5,542	5,205	4,868	4,531
91,995	92,094	5,552	5,215	4,878	4,541
92,095	92,194	5,561	5,224	4,887	4,550
92,195	92,294	5,570	5,233	4,896	4,559
92,295	92,394	5,579	5,242	4,905	4,568
92,395	92,494	5,589	5,252	4,915	4,578
92,495	92,594	5,598	5,261	4,924	4,587
92,595	92,694	5,607	5,270	4,933	4,596
92,695	92,794	5,617	5,280	4,943	4,606
92,795	92,894	5,626	5,289	4,952	4,615
92,895	92,994	5,635	5,298	4,961	4,624
92,995	93,094	5,645	5,308	4,971	4,634
93,095	93,194	5,654	5,317	4,980	4,643
93,195	93,294	5,663	5,326	4,989	4,652
93,295	93,394	5,672	5,335	4,998	4,661
93,395	93,494	5,682	5,345	5,008	4,671
93,495	93,594	5,691	5,354	5,017	4,680
93,595	93,694	5,700	5,363	5,026	4,689
93,695	93,794	5,710	5,373	5,036	4,699
93,795	93,894	5,719	5,382	5,045	4,708
93,895	93,994	5,728	5,391	5,054	4,717
93,995	94,094	5,738	5,401	5,064	4,727
94,095	94,194	5,747	5,410	5,073	4,736
94,195	94,294	5,756	5,419	5,082	4,745
94,295	94,394	5,765	5,428	5,091	4,754
94,395	94,494	5,775	5,438	5,101	4,764
94,495	94,594	5,784	5,447	5,110	4,773
94,595	94,694	5,793	5,456	5,119	4,782
94,695	94,794	5,803	5,466	5,129	4,792
94,795	94,894	5,812	5,475	5,138	4,801
94,895	94,994	5,821	5,484	5,147	4,810
94,995	95,094	5,831	5,494	5,157	4,820
95,095	95,194	5,840	5,503	5,166	4,829
95,195	95,294	5,849	5,512	5,175	4,838
95,295	95,394	5,858	5,521	5,184	4,847
95,395	95,494	5,868	5,531	5,194	4,857
95,495	95,594	5,877	5,540	5,203	4,866
95,595	95,694	5,886	5,549	5,212	4,875
95,695	95,794	5,896	5,559	5,222	4,885

Continued on next page.

2015 California 2EZ Table

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

Single
(continued)

This table gives you credit of \$4,044 for your standard deduction, \$109 for your personal exemption credit, and \$337 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
95,795	95,894	5,905	5,568	5,231	4,894
95,895	95,994	5,914	5,577	5,240	4,903
95,995	96,094	5,924	5,587	5,250	4,913
96,095	96,194	5,933	5,596	5,259	4,922
96,195	96,294	5,942	5,605	5,268	4,931
96,295	96,394	5,951	5,614	5,277	4,940
96,395	96,494	5,961	5,624	5,287	4,950
96,495	96,594	5,970	5,633	5,296	4,959
96,595	96,694	5,979	5,642	5,305	4,968
96,695	96,794	5,989	5,652	5,315	4,978
96,795	96,894	5,998	5,661	5,324	4,987
96,895	96,994	6,007	5,670	5,333	4,996
96,995	97,094	6,017	5,680	5,343	5,006
97,095	97,194	6,026	5,689	5,352	5,015
97,195	97,294	6,035	5,698	5,361	5,024
97,295	97,394	6,044	5,707	5,370	5,033
97,395	97,494	6,054	5,717	5,380	5,043
97,495	97,594	6,063	5,726	5,389	5,052
97,595	97,694	6,072	5,735	5,398	5,061
97,695	97,794	6,082	5,745	5,408	5,071
97,795	97,894	6,091	5,754	5,417	5,080
97,895	97,994	6,100	5,763	5,426	5,089
97,995	98,094	6,110	5,773	5,436	5,099
98,095	98,194	6,119	5,782	5,445	5,108
98,195	98,294	6,128	5,791	5,454	5,117

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
98,295	98,394	6,137	5,800	5,463	5,126
98,395	98,494	6,147	5,810	5,473	5,136
98,495	98,594	6,156	5,819	5,482	5,145
98,595	98,694	6,165	5,828	5,491	5,154
98,695	98,794	6,175	5,838	5,501	5,164
98,795	98,894	6,184	5,847	5,510	5,173
98,895	98,994	6,193	5,856	5,519	5,182
98,995	99,094	6,203	5,866	5,529	5,192
99,095	99,194	6,212	5,875	5,538	5,201
99,195	99,294	6,221	5,884	5,547	5,210
99,295	99,394	6,230	5,893	5,556	5,219
99,395	99,494	6,240	5,903	5,566	5,229
99,495	99,594	6,249	5,912	5,575	5,238
99,595	99,694	6,258	5,921	5,584	5,247
99,695	99,794	6,268	5,931	5,594	5,257
99,795	99,894	6,277	5,940	5,603	5,266
99,895	99,994	6,286	5,949	5,612	5,275
99,995	100,000	6,296	5,959	5,622	5,285

<p>If Your Income is... At Least But not over Number of Dependents 0 1 2 3</p> <p>IF YOUR INCOME IS OVER \$100,000 USE FORM 540, OR FILE ONLINE THROUGH CalFile and e-file. Go to ftb.ca.gov</p>
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2015 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Widow(er)

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

This table gives you credit of \$8,088 for your standard deduction, \$218 for your personal exemption credit, and \$337 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
0	26,838	0	0	0	0
26,839	26,938	1	0	0	0
26,939	27,038	3	0	0	0
27,039	27,138	5	0	0	0
27,139	27,238	7	0	0	0
27,239	27,338	9	0	0	0
27,339	27,438	11	0	0	0
27,439	27,538	13	0	0	0
27,539	27,638	15	0	0	0
27,639	27,738	17	0	0	0
27,739	27,838	19	0	0	0
27,839	27,938	21	0	0	0
27,939	28,038	23	0	0	0
28,039	28,138	25	0	0	0
28,139	28,238	27	0	0	0
28,239	28,338	29	0	0	0
28,339	28,438	31	0	0	0
28,439	28,538	33	0	0	0
28,539	28,638	35	0	0	0
28,639	28,738	37	0	0	0
28,739	28,838	39	0	0	0
28,839	28,938	41	0	0	0
28,939	29,038	43	0	0	0
29,039	29,138	45	0	0	0
29,139	29,238	47	0	0	0
29,239	29,338	49	0	0	0
29,339	29,438	51	0	0	0
29,439	29,538	53	0	0	0
29,539	29,638	55	0	0	0
29,639	29,738	57	0	0	0
29,739	29,838	59	0	0	0
29,839	29,938	61	0	0	0
29,939	30,038	63	0	0	0
30,039	30,138	65	0	0	0
30,139	30,238	67	0	0	0
30,239	30,338	69	0	0	0
30,339	30,438	71	0	0	0
30,439	30,538	73	0	0	0
30,539	30,638	75	0	0	0
30,639	30,738	77	0	0	0
30,739	30,838	79	0	0	0
30,839	30,938	81	0	0	0
30,939	31,038	83	0	0	0
31,039	31,138	85	0	0	0
31,139	31,238	87	0	0	0
31,239	31,338	89	0	0	0
31,339	31,438	91	0	0	0
31,439	31,538	93	0	0	0
31,539	31,638	95	0	0	0
31,639	31,738	97	0	0	0
31,739	31,838	99	0	0	0
31,839	31,938	101	0	0	0
31,939	32,038	103	0	0	0
32,039	32,138	105	0	0	0
32,139	32,238	107	0	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
32,239	32,338	109	0	0	0
32,339	32,438	111	0	0	0
32,439	32,538	113	0	0	0
32,539	32,638	115	0	0	0
32,639	32,738	117	0	0	0
32,739	32,838	119	0	0	0
32,839	32,938	121	0	0	0
32,939	33,038	123	0	0	0
33,039	33,138	125	0	0	0
33,139	33,238	127	0	0	0
33,239	33,338	129	0	0	0
33,339	33,438	131	0	0	0
33,439	33,538	133	0	0	0
33,539	33,638	135	0	0	0
33,639	33,738	137	0	0	0
33,739	33,838	139	0	0	0
33,839	33,938	141	0	0	0
33,939	34,038	143	0	0	0
34,039	34,138	145	0	0	0
34,139	34,238	147	0	0	0
34,239	34,338	149	0	0	0
34,339	34,438	151	0	0	0
34,439	34,538	153	0	0	0
34,539	34,638	155	0	0	0
34,639	34,738	157	0	0	0
34,739	34,838	159	0	0	0
34,839	34,938	161	0	0	0
34,939	35,038	163	0	0	0
35,039	35,138	165	0	0	0
35,139	35,238	167	0	0	0
35,239	35,338	169	0	0	0
35,339	35,438	171	0	0	0
35,439	35,538	173	0	0	0
35,539	35,638	175	0	0	0
35,639	35,738	177	0	0	0
35,739	35,838	179	0	0	0
35,839	35,938	181	0	0	0
35,939	36,038	183	0	0	0
36,039	36,138	185	0	0	0
36,139	36,238	187	0	0	0
36,239	36,338	189	0	0	0
36,339	36,438	191	0	0	0
36,439	36,538	193	0	0	0
36,539	36,638	195	0	0	0
36,639	36,738	197	0	0	0
36,739	36,838	199	0	0	0
36,839	36,938	201	0	0	0
36,939	37,038	203	0	0	0
37,039	37,138	205	0	0	0
37,139	37,238	207	0	0	0
37,239	37,338	209	0	0	0
37,339	37,438	211	0	0	0
37,439	37,538	213	0	0	0
37,539	37,638	215	0	0	0
37,639	37,738	217	0	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
37,739	37,838	219	0	0	0
37,839	37,938	221	0	0	0
37,939	38,038	223	0	0	0
38,039	38,138	225	0	0	0
38,139	38,238	227	0	0	0
38,239	38,338	229	0	0	0
38,339	38,438	231	0	0	0
38,439	38,538	233	0	0	0
38,539	38,638	235	0	0	0
38,639	38,738	237	0	0	0
38,739	38,838	239	0	0	0
38,839	38,938	241	0	0	0
38,939	39,038	243	0	0	0
39,039	39,138	245	0	0	0
39,139	39,238	247	0	0	0
39,239	39,338	249	0	0	0
39,339	39,438	251	0	0	0
39,439	39,538	253	0	0	0
39,539	39,638	255	0	0	0
39,639	39,738	257	0	0	0
39,739	39,838	259	0	0	0
39,839	39,938	261	0	0	0
39,939	40,038	263	0	0	0
40,039	40,138	265	0	0	0
40,139	40,238	267	0	0	0
40,239	40,338	269	0	0	0
40,339	40,438	271	0	0	0
40,439	40,538	273	0	0	0
40,539	40,638	275	0	0	0
40,639	40,738	277	0	0	0
40,739	40,838	279	0	0	0
40,839	40,938	281	0	0	0
40,939	41,038	283	0	0	0
41,039	41,138	285	0	0	0
41,139	41,238	287	0	0	0
41,239	41,338	289	0	0	0
41,339	41,438	291	0	0	0
41,439	41,538	293	0	0	0
41,539	41,638	295	0	0	0
41,639	41,738	297	0	0	0
41,739	41,838	299	0	0	0
41,839	41,938	301	0	0	0
41,939	42,038	303	0	0	0
42,039	42,138	305	0	0	0
42,139	42,238	307	0	0	0
42,239	42,338	309	0	0	0
42,339	42,438	311	0	0	0
42,439	42,538	313	0	0	0
42,539	42,638	315	0	0	0
42,639	42,738	317	0	0	0
42,739	42,838	319	0	0	0
42,839	42,938	321	0	0	0
42,939	43,038	323	0	0	0
43,039	43,138	325	0	0	0
43,139	43,238	327	0	0	0

Continued on next page.

2015 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Widow(er)

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

(continued)

This table gives you credit of \$8,088 for your standard deduction, \$218 for your personal exemption credit, and \$337 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled “If Your Income is ...” to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled “Number of dependents” to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
43,239	43,338	329	0	0	0
43,339	43,438	331	0	0	0
43,439	43,538	333	0	0	0
43,539	43,638	335	0	0	0
43,639	43,738	337	0	0	0
43,739	43,838	339	2	0	0
43,839	43,938	341	4	0	0
43,939	44,038	343	6	0	0
44,039	44,138	345	8	0	0
44,139	44,238	347	10	0	0
44,239	44,338	349	12	0	0
44,339	44,438	351	14	0	0
44,439	44,538	353	16	0	0
44,539	44,638	355	18	0	0
44,639	44,738	357	20	0	0
44,739	44,838	359	22	0	0
44,839	44,938	361	24	0	0
44,939	45,038	363	26	0	0
45,039	45,138	365	28	0	0
45,139	45,238	367	30	0	0
45,239	45,338	369	32	0	0
45,339	45,438	373	36	0	0
45,439	45,538	377	40	0	0
45,539	45,638	381	44	0	0
45,639	45,738	385	48	0	0
45,739	45,838	389	52	0	0
45,839	45,938	393	56	0	0
45,939	46,038	397	60	0	0
46,039	46,138	401	64	0	0
46,139	46,238	405	68	0	0
46,239	46,338	409	72	0	0
46,339	46,438	413	76	0	0
46,439	46,538	417	80	0	0
46,539	46,638	421	84	0	0
46,639	46,738	425	88	0	0
46,739	46,838	429	92	0	0
46,839	46,938	433	96	0	0
46,939	47,038	437	100	0	0
47,039	47,138	441	104	0	0
47,139	47,238	445	108	0	0
47,239	47,338	449	112	0	0
47,339	47,438	453	116	0	0
47,439	47,538	457	120	0	0
47,539	47,638	461	124	0	0
47,639	47,738	465	128	0	0
47,739	47,838	469	132	0	0
47,839	47,938	473	136	0	0
47,939	48,038	477	140	0	0
48,039	48,138	481	144	0	0
48,139	48,238	485	148	0	0
48,239	48,338	489	152	0	0
48,339	48,438	493	156	0	0
48,439	48,538	497	160	0	0
48,539	48,638	501	164	0	0
48,639	48,738	505	168	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
48,739	48,838	509	172	0	0
48,839	48,938	513	176	0	0
48,939	49,038	517	180	0	0
49,039	49,138	521	184	0	0
49,139	49,238	525	188	0	0
49,239	49,338	529	192	0	0
49,339	49,438	533	196	0	0
49,439	49,538	537	200	0	0
49,539	49,638	541	204	0	0
49,639	49,738	545	208	0	0
49,739	49,838	549	212	0	0
49,839	49,938	553	216	0	0
49,939	50,038	557	220	0	0
50,039	50,138	561	224	0	0
50,139	50,238	565	228	0	0
50,239	50,338	569	232	0	0
50,339	50,438	573	236	0	0
50,439	50,538	577	240	0	0
50,539	50,638	581	244	0	0
50,639	50,738	585	248	0	0
50,739	50,838	589	252	0	0
50,839	50,938	593	256	0	0
50,939	51,038	597	260	0	0
51,039	51,138	601	264	0	0
51,139	51,238	605	268	0	0
51,239	51,338	609	272	0	0
51,339	51,438	613	276	0	0
51,439	51,538	617	280	0	0
51,539	51,638	621	284	0	0
51,639	51,738	625	288	0	0
51,739	51,838	629	292	0	0
51,839	51,938	633	296	0	0
51,939	52,038	637	300	0	0
52,039	52,138	641	304	0	0
52,139	52,238	645	308	0	0
52,239	52,338	649	312	0	0
52,339	52,438	653	316	0	0
52,439	52,538	657	320	0	0
52,539	52,638	661	324	0	0
52,639	52,738	665	328	0	0
52,739	52,838	669	332	0	0
52,839	52,938	673	336	0	0
52,939	53,038	677	340	3	0
53,039	53,138	681	344	7	0
53,139	53,238	685	348	11	0
53,239	53,338	689	352	15	0
53,339	53,438	693	356	19	0
53,439	53,538	697	360	23	0
53,539	53,638	701	364	27	0
53,639	53,738	705	368	31	0
53,739	53,838	709	372	35	0
53,839	53,938	713	376	39	0
53,939	54,038	717	380	43	0
54,039	54,138	721	384	47	0
54,139	54,238	725	388	51	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
54,239	54,338	729	392	55	0
54,339	54,438	733	396	59	0
54,439	54,538	737	400	63	0
54,539	54,638	741	404	67	0
54,639	54,738	745	408	71	0
54,739	54,838	749	412	75	0
54,839	54,938	753	416	79	0
54,939	55,038	757	420	83	0
55,039	55,138	761	424	87	0
55,139	55,238	765	428	91	0
55,239	55,338	769	432	95	0
55,339	55,438	773	436	99	0
55,439	55,538	777	440	103	0
55,539	55,638	781	444	107	0
55,639	55,738	785	448	111	0
55,739	55,838	789	452	115	0
55,839	55,938	793	456	119	0
55,939	56,038	797	460	123	0
56,039	56,138	801	464	127	0
56,139	56,238	805	468	131	0
56,239	56,338	809	472	135	0
56,339	56,438	813	476	139	0
56,439	56,538	817	480	143	0
56,539	56,638	821	484	147	0
56,639	56,738	825	488	151	0
56,739	56,838	829	492	155	0
56,839	56,938	833	496	159	0
56,939	57,038	837	500	163	0
57,039	57,138	841	504	167	0
57,139	57,238	845	508	171	0
57,239	57,338	849	512	175	0
57,339	57,438	853	516	179	0
57,439	57,538	857	520	183	0
57,539	57,638	861	524	187	0
57,639	57,738	865	528	191	0
57,739	57,838	869	532	195	0
57,839	57,938	873	536	199	0
57,939	58,038	877	540	203	0
58,039	58,138	881	544	207	0
58,139	58,238	885	548	211	0
58,239	58,338	889	552	215	0
58,339	58,438	893	556	219	0
58,439	58,538	897	560	223	0
58,539	58,638	901	564	227	0
58,639	58,738	905	568	231	0
58,739	58,838	909	572	235	0
58,839	58,938	913	576	239	0
58,939	59,038	917	580	243	0
59,039	59,138	921	584	247	0
59,139	59,238	925	588	251	0
59,239	59,338	929	592	255	0
59,339	59,438	933	596	259	0
59,439	59,538	937	600	263	0
59,539	59,638	941	604	267	0
59,639	59,738	945	608	271	0

Continued on next page.

2015 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Widow(er)

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

(continued)

This table gives you credit of \$8,088 for your standard deduction, \$218 for your personal exemption credit, and \$337 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...	Number of Dependents					
	At Least	But not over	0	1	2	3
59,739	59,838	949	612	275	0	0
59,839	59,938	953	616	279	0	0
59,939	60,038	957	620	283	0	0
60,039	60,138	961	624	287	0	0
60,139	60,238	965	628	291	0	0
60,239	60,338	969	632	295	0	0
60,339	60,438	973	636	299	0	0
60,439	60,538	977	640	303	0	0
60,539	60,638	981	644	307	0	0
60,639	60,738	985	648	311	0	0
60,739	60,838	989	652	315	0	0
60,839	60,938	993	656	319	0	0
60,939	61,038	997	660	323	0	0
61,039	61,138	1,001	664	327	0	0
61,139	61,238	1,005	668	331	0	0
61,239	61,338	1,009	672	335	0	0
61,339	61,438	1,013	676	339	2	2
61,439	61,538	1,017	680	343	6	6
61,539	61,638	1,021	684	347	10	10
61,639	61,738	1,025	688	351	14	14
61,739	61,838	1,029	692	355	18	18
61,839	61,938	1,033	696	359	22	22
61,939	62,038	1,037	700	363	26	26
62,039	62,138	1,041	704	367	30	30
62,139	62,238	1,045	708	371	34	34
62,239	62,338	1,049	712	375	38	38
62,339	62,438	1,053	716	379	42	42
62,439	62,538	1,057	720	383	46	46
62,539	62,638	1,061	724	387	50	50
62,639	62,738	1,065	728	391	54	54
62,739	62,838	1,069	732	395	58	58
62,839	62,938	1,073	736	399	62	62
62,939	63,038	1,077	740	403	66	66
63,039	63,138	1,081	744	407	70	70
63,139	63,238	1,085	748	411	74	74
63,239	63,338	1,089	752	415	78	78
63,339	63,438	1,093	756	419	82	82
63,439	63,538	1,097	760	423	86	86
63,539	63,638	1,101	764	427	90	90
63,639	63,738	1,105	768	431	94	94
63,739	63,838	1,109	772	435	98	98
63,839	63,938	1,113	776	439	102	102
63,939	64,038	1,117	780	443	106	106
64,039	64,138	1,121	784	447	110	110
64,139	64,238	1,125	788	451	114	114
64,239	64,338	1,129	792	455	118	118
64,339	64,438	1,133	796	459	122	122
64,439	64,538	1,137	800	463	126	126
64,539	64,638	1,141	804	467	130	130
64,639	64,738	1,145	808	471	134	134
64,739	64,838	1,149	812	475	138	138
64,839	64,938	1,153	816	479	142	142
64,939	65,038	1,157	820	483	146	146
65,039	65,138	1,161	824	487	150	150
65,139	65,238	1,165	828	491	154	154

If Your Income is...	Number of Dependents					
	At Least	But not over	0	1	2	3
65,239	65,338	1,169	832	495	158	158
65,339	65,438	1,173	836	499	162	162
65,439	65,538	1,177	840	503	166	166
65,539	65,638	1,181	844	507	170	170
65,639	65,738	1,185	848	511	174	174
65,739	65,838	1,189	852	515	178	178
65,839	65,938	1,193	856	519	182	182
65,939	66,038	1,197	860	523	186	186
66,039	66,138	1,201	864	527	190	190
66,139	66,238	1,205	868	531	194	194
66,239	66,338	1,209	872	535	198	198
66,339	66,438	1,213	876	539	202	202
66,439	66,538	1,217	880	543	206	206
66,539	66,638	1,221	884	547	210	210
66,639	66,738	1,225	888	551	214	214
66,739	66,838	1,229	892	555	218	218
66,839	66,938	1,234	897	560	223	223
66,939	67,038	1,240	903	566	229	229
67,039	67,138	1,246	909	572	235	235
67,139	67,238	1,252	915	578	241	241
67,239	67,338	1,258	921	584	247	247
67,339	67,438	1,264	927	590	253	253
67,439	67,538	1,270	933	596	259	259
67,539	67,638	1,276	939	602	265	265
67,639	67,738	1,282	945	608	271	271
67,739	67,838	1,288	951	614	277	277
67,839	67,938	1,294	957	620	283	283
67,939	68,038	1,300	963	626	289	289
68,039	68,138	1,306	969	632	295	295
68,139	68,238	1,312	975	638	301	301
68,239	68,338	1,318	981	644	307	307
68,339	68,438	1,324	987	650	313	313
68,439	68,538	1,330	993	656	319	319
68,539	68,638	1,336	999	662	325	325
68,639	68,738	1,342	1,005	668	331	331
68,739	68,838	1,348	1,011	674	337	337
68,839	68,938	1,354	1,017	680	343	343
68,939	69,038	1,360	1,023	686	349	349
69,039	69,138	1,366	1,029	692	355	355
69,139	69,238	1,372	1,035	698	361	361
69,239	69,338	1,378	1,041	704	367	367
69,339	69,438	1,384	1,047	710	373	373
69,439	69,538	1,390	1,053	716	379	379
69,539	69,638	1,396	1,059	722	385	385
69,639	69,738	1,402	1,065	728	391	391
69,739	69,838	1,408	1,071	734	397	397
69,839	69,938	1,414	1,077	740	403	403
69,939	70,038	1,420	1,083	746	409	409
70,039	70,138	1,426	1,089	752	415	415
70,139	70,238	1,432	1,095	758	421	421
70,239	70,338	1,438	1,101	764	427	427
70,339	70,438	1,444	1,107	770	433	433
70,439	70,538	1,450	1,113	776	439	439
70,539	70,638	1,456	1,119	782	445	445
70,639	70,738	1,462	1,125	788	451	451

If Your Income is...	Number of Dependents					
	At Least	But not over	0	1	2	3
70,739	70,838	1,468	1,131	794	457	457
70,839	70,938	1,474	1,137	800	463	463
70,939	71,038	1,480	1,143	806	469	469
71,039	71,138	1,486	1,149	812	475	475
71,139	71,238	1,492	1,155	818	481	481
71,239	71,338	1,498	1,161	824	487	487
71,339	71,438	1,504	1,167	830	493	493
71,439	71,538	1,510	1,173	836	499	499
71,539	71,638	1,516	1,179	842	505	505
71,639	71,738	1,522	1,185	848	511	511
71,739	71,838	1,528	1,191	854	517	517
71,839	71,938	1,534	1,197	860	523	523
71,939	72,038	1,540	1,203	866	529	529
72,039	72,138	1,546	1,209	872	535	535
72,139	72,238	1,552	1,215	878	541	541
72,239	72,338	1,558	1,221	884	547	547
72,339	72,438	1,564	1,227	890	553	553
72,439	72,538	1,570	1,233	896	559	559
72,539	72,638	1,576	1,239	902	565	565
72,639	72,738	1,582	1,245	908	571	571
72,739	72,838	1,588	1,251	914	577	577
72,839	72,938	1,594	1,257	920	583	583
72,939	73,038	1,600	1,263	926	589	589
73,039	73,138	1,606	1,269	932	595	595
73,139	73,238	1,612	1,275	938	601	601
73,239	73,338	1,618	1,281	944	607	607
73,339	73,438	1,624	1,287	950	613	613
73,439	73,538	1,630	1,293	956	619	619
73,539	73,638	1,636	1,299	962	625	625
73,639	73,738	1,642	1,305	968	631	631
73,739	73,838	1,648	1,311	974	637	637
73,839	73,938	1,654	1,317	980	643	643
73,939	74,038	1,660	1,323	986	649	649
74,039	74,138	1,666	1,329	992	655	655
74,139	74,238	1,672	1,335	998	661	661
74,239	74,338	1,678	1,341	1,004	667	667
74,339	74,438	1,684	1,347	1,010	673	673
74,439	74,538	1,690	1,353	1,016	679	679
74,539	74,638	1,696	1,359	1,022	685	685
74,639	74,738	1,702	1,365	1,028	691	691
74,739	74,838	1,708	1,371	1,034	697	697
74,839	74,938	1,714	1,377	1,040	703	703
74,939	75,038	1,720	1,383	1,046	709	709
75,039	75,138	1,726	1,389	1,052	715	715
75,139	75,238	1,732	1,395	1,058	721	721
75,239	75,338	1,738	1,401	1,064	727	727
75,339	75,438	1,744	1,407	1,070	733	733
75,439	75,538	1,750	1,413	1,076	739	739
75,539	75,638	1,756	1,419	1,082	745	745
75,639	75,738	1,762	1,425	1,088	751	751
75,739	75,838	1,768	1,431	1,094	757	757
75,839	75,938	1,774	1,437	1,100	763	763
75,939	76,038	1,780	1,443	1,106	769	769
76,039	76,138	1,786	1,449	1,112	775	775
76,139	76,238	1,792	1,455	1,118	781	781

Continued on next page.

2015 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Widow(er)

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

(continued)

This table gives you credit of \$8,088 for your standard deduction, \$218 for your personal exemption credit, and \$337 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
76,239	76,338	1,798	1,461	1,124	787
76,339	76,438	1,804	1,467	1,130	793
76,439	76,538	1,810	1,473	1,136	799
76,539	76,638	1,816	1,479	1,142	805
76,639	76,738	1,822	1,485	1,148	811
76,739	76,838	1,828	1,491	1,154	817
76,839	76,938	1,834	1,497	1,160	823
76,939	77,038	1,840	1,503	1,166	829
77,039	77,138	1,846	1,509	1,172	835
77,139	77,238	1,852	1,515	1,178	841
77,239	77,338	1,858	1,521	1,184	847
77,339	77,438	1,864	1,527	1,190	853
77,439	77,538	1,870	1,533	1,196	859
77,539	77,638	1,876	1,539	1,202	865
77,639	77,738	1,882	1,545	1,208	871
77,739	77,838	1,888	1,551	1,214	877
77,839	77,938	1,894	1,557	1,220	883
77,939	78,038	1,900	1,563	1,226	889
78,039	78,138	1,906	1,569	1,232	895
78,139	78,238	1,912	1,575	1,238	901
78,239	78,338	1,918	1,581	1,244	907
78,339	78,438	1,924	1,587	1,250	913
78,439	78,538	1,930	1,593	1,256	919
78,539	78,638	1,936	1,599	1,262	925
78,639	78,738	1,942	1,605	1,268	931
78,739	78,838	1,948	1,611	1,274	937
78,839	78,938	1,954	1,617	1,280	943
78,939	79,038	1,960	1,623	1,286	949
79,039	79,138	1,966	1,629	1,292	955
79,139	79,238	1,972	1,635	1,298	961
79,239	79,338	1,978	1,641	1,304	967
79,339	79,438	1,984	1,647	1,310	973
79,439	79,538	1,990	1,653	1,316	979
79,539	79,638	1,996	1,659	1,322	985
79,639	79,738	2,002	1,665	1,328	991
79,739	79,838	2,008	1,671	1,334	997
79,839	79,938	2,014	1,677	1,340	1,003
79,939	80,038	2,020	1,683	1,346	1,009
80,039	80,138	2,026	1,689	1,352	1,015
80,139	80,238	2,032	1,695	1,358	1,021
80,239	80,338	2,038	1,701	1,364	1,027
80,339	80,438	2,044	1,707	1,370	1,033
80,439	80,538	2,050	1,713	1,376	1,039
80,539	80,638	2,056	1,719	1,382	1,045
80,639	80,738	2,062	1,725	1,388	1,051
80,739	80,838	2,068	1,731	1,394	1,057
80,839	80,938	2,074	1,737	1,400	1,063
80,939	81,038	2,080	1,743	1,406	1,069
81,039	81,138	2,086	1,749	1,412	1,075
81,139	81,238	2,092	1,755	1,418	1,081
81,239	81,338	2,098	1,761	1,424	1,087
81,339	81,438	2,104	1,767	1,430	1,093
81,439	81,538	2,110	1,773	1,436	1,099
81,539	81,638	2,116	1,779	1,442	1,105
81,639	81,738	2,122	1,785	1,448	1,111

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
81,739	81,838	2,128	1,791	1,454	1,117
81,839	81,938	2,134	1,797	1,460	1,123
81,939	82,038	2,140	1,803	1,466	1,129
82,039	82,138	2,146	1,809	1,472	1,135
82,139	82,238	2,152	1,815	1,478	1,141
82,239	82,338	2,158	1,821	1,484	1,147
82,339	82,438	2,164	1,827	1,490	1,153
82,439	82,538	2,170	1,833	1,496	1,159
82,539	82,638	2,176	1,839	1,502	1,165
82,639	82,738	2,182	1,845	1,508	1,171
82,739	82,838	2,188	1,851	1,514	1,177
82,839	82,938	2,194	1,857	1,520	1,183
82,939	83,038	2,200	1,863	1,526	1,189
83,039	83,138	2,206	1,869	1,532	1,195
83,139	83,238	2,212	1,875	1,538	1,201
83,239	83,338	2,218	1,881	1,544	1,207
83,339	83,438	2,224	1,887	1,550	1,213
83,439	83,538	2,230	1,893	1,556	1,219
83,539	83,638	2,236	1,899	1,562	1,225
83,639	83,738	2,242	1,905	1,568	1,231
83,739	83,838	2,248	1,911	1,574	1,237
83,839	83,938	2,254	1,917	1,580	1,243
83,939	84,038	2,260	1,923	1,586	1,249
84,039	84,138	2,266	1,929	1,592	1,255
84,139	84,238	2,272	1,935	1,598	1,261
84,239	84,338	2,278	1,941	1,604	1,267
84,339	84,438	2,284	1,947	1,610	1,273
84,439	84,538	2,290	1,953	1,616	1,279
84,539	84,638	2,296	1,959	1,622	1,285
84,639	84,738	2,302	1,965	1,628	1,291
84,739	84,838	2,308	1,971	1,634	1,297
84,839	84,938	2,314	1,977	1,640	1,303
84,939	85,038	2,320	1,983	1,646	1,309
85,039	85,138	2,326	1,989	1,652	1,315
85,139	85,238	2,332	1,995	1,658	1,321
85,239	85,338	2,338	2,001	1,664	1,327
85,339	85,438	2,344	2,007	1,670	1,333
85,439	85,538	2,350	2,013	1,676	1,339
85,539	85,638	2,356	2,019	1,682	1,345
85,639	85,738	2,362	2,025	1,688	1,351
85,739	85,838	2,368	2,031	1,694	1,357
85,839	85,938	2,374	2,037	1,700	1,363
85,939	86,038	2,380	2,043	1,706	1,369
86,039	86,138	2,386	2,049	1,712	1,375
86,139	86,238	2,392	2,055	1,718	1,381
86,239	86,338	2,398	2,061	1,724	1,387
86,339	86,438	2,404	2,067	1,730	1,393
86,439	86,538	2,410	2,073	1,736	1,399
86,539	86,638	2,416	2,079	1,742	1,405
86,639	86,738	2,422	2,085	1,748	1,411
86,739	86,838	2,428	2,091	1,754	1,417
86,839	86,938	2,434	2,097	1,760	1,423
86,939	87,038	2,440	2,103	1,766	1,429
87,039	87,138	2,446	2,109	1,772	1,435
87,139	87,238	2,452	2,115	1,778	1,441

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
87,239	87,338	2,458	2,121	1,784	1,447
87,339	87,438	2,464	2,127	1,790	1,453
87,439	87,538	2,470	2,133	1,796	1,459
87,539	87,638	2,476	2,139	1,802	1,465
87,639	87,738	2,482	2,145	1,808	1,471
87,739	87,838	2,488	2,151	1,814	1,477
87,839	87,938	2,494	2,157	1,820	1,483
87,939	88,038	2,500	2,163	1,826	1,489
88,039	88,138	2,506	2,169	1,832	1,495
88,139	88,238	2,512	2,175	1,838	1,501
88,239	88,338	2,518	2,181	1,844	1,507
88,339	88,438	2,524	2,187	1,850	1,513
88,439	88,538	2,530	2,193	1,856	1,519
88,539	88,638	2,536	2,199	1,862	1,525
88,639	88,738	2,542	2,205	1,868	1,531
88,739	88,838	2,548	2,211	1,874	1,537
88,839	88,938	2,554	2,217	1,880	1,543
88,939	89,038	2,560	2,223	1,886	1,549
89,039	89,138	2,566	2,229	1,892	1,555
89,139	89,238	2,572	2,235	1,898	1,561
89,239	89,338	2,578	2,241	1,904	1,567
89,339	89,438	2,584	2,247	1,910	1,573
89,439	89,538	2,590	2,253	1,916	1,579
89,539	89,638	2,596	2,259	1,922	1,585
89,639	89,738	2,603	2,266	1,929	1,592
89,739	89,838	2,611	2,274	1,937	1,600
89,839	89,938	2,619	2,282	1,945	1,608
89,939	90,038	2,627	2,290	1,953	1,616
90,039	90,138	2,635	2,298	1,961	1,624
90,139	90,238	2,643	2,306	1,969	1,632
90,239	90,338	2,651	2,314	1,977	1,640
90,339	90,438	2,659	2,322	1,985	1,648
90,439	90,538	2,667	2,330	1,993	1,656
90,539	90,638	2,675	2,338	2,001	1,664
90,639	90,738	2,683	2,346	2,009	1,672
90,739	90,838	2,691	2,354	2,017	1,680
90,839	90,938	2,699	2,362	2,025	1,688
90,939	91,038	2,707	2,370	2,033	1,696
91,039	91,138	2,715	2,378	2,041	1,704
91,139	91,238	2,723	2,386	2,049	1,712
91,239	91,338	2,731	2,394	2,057	1,720
91,339	91,438	2,739	2,402	2,065	1,728
91,439	91,538	2,747	2,410	2,073	1,736
91,539	91,638	2,755	2,418	2,081	1,744
91,639	91,738	2,763	2,426	2,089	1,752
91,739	91,838	2,771	2,434	2,097	1,760
91,839	91,938	2,779	2,442	2,105	1,768
91,939	92,038	2,787	2,450	2,113	1,776
92,039	92,138	2,795	2,458	2,121	1,784
92,139	92,238	2,803	2,466	2,129	1,792
92,239	92,338	2,811	2,474	2,137	1,800
92,339	92,438	2,819	2,482	2,145	1,808
92,439	92,538	2,827	2,490	2,153	1,816
92,539	92,638	2,835	2,498	2,161	1,824
92,639	92,738	2,843	2,506	2,169	1,832

Continued on next page.

2015 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Widow(er)

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

(continued)

This table gives you credit of \$8,088 for your standard deduction, \$218 for your personal exemption credit, and \$337 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
92,739	92,838	2,851	2,514	2,177	1,840
92,839	92,938	2,859	2,522	2,185	1,848
92,939	93,038	2,867	2,530	2,193	1,856
93,039	93,138	2,875	2,538	2,201	1,864
93,139	93,238	2,883	2,546	2,209	1,872
93,239	93,338	2,891	2,554	2,217	1,880
93,339	93,438	2,899	2,562	2,225	1,888
93,439	93,538	2,907	2,570	2,233	1,896
93,539	93,638	2,915	2,578	2,241	1,904
93,639	93,738	2,923	2,586	2,249	1,912
93,739	93,838	2,931	2,594	2,257	1,920
93,839	93,938	2,939	2,602	2,265	1,928
93,939	94,038	2,947	2,610	2,273	1,936
94,039	94,138	2,955	2,618	2,281	1,944
94,139	94,238	2,963	2,626	2,289	1,952
94,239	94,338	2,971	2,634	2,297	1,960
94,339	94,438	2,979	2,642	2,305	1,968
94,439	94,538	2,987	2,650	2,313	1,976
94,539	94,638	2,995	2,658	2,321	1,984
94,639	94,738	3,003	2,666	2,329	1,992
94,739	94,838	3,011	2,674	2,337	2,000
94,839	94,938	3,019	2,682	2,345	2,008
94,939	95,038	3,027	2,690	2,353	2,016
95,039	95,138	3,035	2,698	2,361	2,024
95,139	95,238	3,043	2,706	2,369	2,032
95,239	95,338	3,051	2,714	2,377	2,040
95,339	95,438	3,059	2,722	2,385	2,048
95,439	95,538	3,067	2,730	2,393	2,056
95,539	95,638	3,075	2,738	2,401	2,064
95,639	95,738	3,083	2,746	2,409	2,072
95,739	95,838	3,091	2,754	2,417	2,080
95,839	95,938	3,099	2,762	2,425	2,088
95,939	96,038	3,107	2,770	2,433	2,096
96,039	96,138	3,115	2,778	2,441	2,104
96,139	96,238	3,123	2,786	2,449	2,112
96,239	96,338	3,131	2,794	2,457	2,120
96,339	96,438	3,139	2,802	2,465	2,128
96,439	96,538	3,147	2,810	2,473	2,136
96,539	96,638	3,155	2,818	2,481	2,144
96,639	96,738	3,163	2,826	2,489	2,152
96,739	96,838	3,171	2,834	2,497	2,160
96,839	96,938	3,179	2,842	2,505	2,168
96,939	97,038	3,187	2,850	2,513	2,176
97,039	97,138	3,195	2,858	2,521	2,184
97,139	97,238	3,203	2,866	2,529	2,192
97,239	97,338	3,211	2,874	2,537	2,200
97,339	97,438	3,219	2,882	2,545	2,208
97,439	97,538	3,227	2,890	2,553	2,216
97,539	97,638	3,235	2,898	2,561	2,224
97,639	97,738	3,243	2,906	2,569	2,232
97,739	97,838	3,251	2,914	2,577	2,240
97,839	97,938	3,259	2,922	2,585	2,248
97,939	98,038	3,267	2,930	2,593	2,256
98,039	98,138	3,275	2,938	2,601	2,264
98,139	98,238	3,283	2,946	2,609	2,272

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
98,239	98,338	3,291	2,954	2,617	2,280
98,339	98,438	3,299	2,962	2,625	2,288
98,439	98,538	3,307	2,970	2,633	2,296
98,539	98,638	3,315	2,978	2,641	2,304
98,639	98,738	3,323	2,986	2,649	2,312
98,739	98,838	3,331	2,994	2,657	2,320
98,839	98,938	3,339	3,002	2,665	2,328
98,939	99,038	3,347	3,010	2,673	2,336
99,039	99,138	3,355	3,018	2,681	2,344
99,139	99,238	3,363	3,026	2,689	2,352
99,239	99,338	3,371	3,034	2,697	2,360
99,339	99,438	3,379	3,042	2,705	2,368
99,439	99,538	3,387	3,050	2,713	2,376
99,539	99,638	3,395	3,058	2,721	2,384
99,639	99,738	3,403	3,066	2,729	2,392
99,739	99,838	3,411	3,074	2,737	2,400
99,839	99,938	3,419	3,082	2,745	2,408
99,939	100,038	3,427	3,090	2,753	2,416
100,039	100,138	3,435	3,098	2,761	2,424
100,139	100,238	3,443	3,106	2,769	2,432
100,239	100,338	3,451	3,114	2,777	2,440
100,339	100,438	3,459	3,122	2,785	2,448
100,439	100,538	3,467	3,130	2,793	2,456
100,539	100,638	3,475	3,138	2,801	2,464
100,639	100,738	3,483	3,146	2,809	2,472
100,739	100,838	3,491	3,154	2,817	2,480
100,839	100,938	3,499	3,162	2,825	2,488
100,939	101,038	3,507	3,170	2,833	2,496
101,039	101,138	3,515	3,178	2,841	2,504
101,139	101,238	3,523	3,186	2,849	2,512
101,239	101,338	3,531	3,194	2,857	2,520
101,339	101,438	3,539	3,202	2,865	2,528
101,439	101,538	3,547	3,210	2,873	2,536
101,539	101,638	3,555	3,218	2,881	2,544
101,639	101,738	3,563	3,226	2,889	2,552
101,739	101,838	3,571	3,234	2,897	2,560
101,839	101,938	3,579	3,242	2,905	2,568
101,939	102,038	3,587	3,250	2,913	2,576
102,039	102,138	3,595	3,258	2,921	2,584
102,139	102,238	3,603	3,266	2,929	2,592
102,239	102,338	3,611	3,274	2,937	2,600
102,339	102,438	3,619	3,282	2,945	2,608
102,439	102,538	3,627	3,290	2,953	2,616
102,539	102,638	3,635	3,298	2,961	2,624
102,639	102,738	3,643	3,306	2,969	2,632
102,739	102,838	3,651	3,314	2,977	2,640
102,839	102,938	3,659	3,322	2,985	2,648
102,939	103,038	3,667	3,330	2,993	2,656
103,039	103,138	3,675	3,338	3,001	2,664
103,139	103,238	3,683	3,346	3,009	2,672
103,239	103,338	3,691	3,354	3,017	2,680
103,339	103,438	3,699	3,362	3,025	2,688
103,439	103,538	3,707	3,370	3,033	2,696
103,539	103,638	3,715	3,378	3,041	2,704
103,639	103,738	3,723	3,386	3,049	2,712

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
103,739	103,838	3,731	3,394	3,057	2,720
103,839	103,938	3,739	3,402	3,065	2,728
103,939	104,038	3,747	3,410	3,073	2,736
104,039	104,138	3,755	3,418	3,081	2,744
104,139	104,238	3,763	3,426	3,089	2,752
104,239	104,338	3,771	3,434	3,097	2,760
104,339	104,438	3,779	3,442	3,105	2,768
104,439	104,538	3,787	3,450	3,113	2,776
104,539	104,638	3,795	3,458	3,121	2,784
104,639	104,738	3,803	3,466	3,129	2,792
104,739	104,838	3,811	3,474	3,137	2,800
104,839	104,938	3,819	3,482	3,145	2,808
104,939	105,038	3,827	3,490	3,153	2,816
105,039	105,138	3,835	3,498	3,161	2,824
105,139	105,238	3,843	3,506	3,169	2,832
105,239	105,338	3,851	3,514	3,177	2,840
105,339	105,438	3,859	3,522	3,185	2,848
105,439	105,538	3,867	3,530	3,193	2,856
105,539	105,638	3,875	3,538	3,201	2,864
105,639	105,738	3,883	3,546	3,209	2,872
105,739	105,838	3,891	3,554	3,217	2,880
105,839	105,938	3,899	3,562	3,225	2,888
105,939	106,038	3,907	3,570	3,233	2,896
106,039	106,138	3,915	3,578	3,241	2,904
106,139	106,238	3,923	3,586	3,249	2,912
106,239	106,338	3,931	3,594	3,257	2,920
106,339	106,438	3,939	3,602	3,265	2,928
106,439	106,538	3,947	3,610	3,273	2,936
106,539	106,638	3,955	3,618	3,281	2,944
106,639	106,738	3,963	3,626	3,289	2,952
106,739	106,838	3,971	3,634	3,297	2,960
106,839	106,938	3,979	3,642	3,305	2,968
106,939	107,038	3,987	3,650	3,313	2,976
107,039	107,138	3,995	3,658	3,321	2,984
107,139	107,238	4,003	3,666	3,329	2,992
107,239	107,338	4,011	3,674	3,337	3,000
107,339	107,438	4,019	3,682	3,345	3,008
107,439	107,538	4,027	3,690	3,353	3,016
107,539	107,638	4,035	3,698	3,361	3,024
107,639	107,738	4,043	3,706	3,369	3,032
107,739	107,838	4,051	3,714	3,377	3,040
107,839	107,938	4,059	3,722	3,385	3,048
107,939	108,038	4,067	3,730	3,393	3,056
108,039	108,138	4,075	3,738	3,401	3,064
108,139	108,238	4,083	3,746	3,409	3,072
108,239	108,338	4,091	3,754	3,417	3,080
108,339	108,438	4,099	3,762	3,425	3,088
108,439	108,538	4,107	3,770	3,433	3,096
108,539	108,638	4,115	3,778	3,441	3,104
108,639	108,738	4,123	3,786	3,449	3,112
108,739	108,838	4,131	3,794	3,457	3,120
108,839	108,938	4,139	3,802	3,465	3,128
108,939	109,038	4,147	3,810	3,473	3,136
109,039	109,138	4,155	3,818	3,481	3,144
109,139	109,238	4,163	3,826	3,489	3,152

Continued on next page.

2015 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Widow(er)

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

(continued)

This table gives you credit of \$8,088 for your standard deduction, \$218 for your personal exemption credit, and \$337 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
109,239	109,338	4,171	3,834	3,497	3,160
109,339	109,438	4,179	3,842	3,505	3,168
109,439	109,538	4,187	3,850	3,513	3,176
109,539	109,638	4,195	3,858	3,521	3,184
109,639	109,738	4,203	3,866	3,529	3,192
109,739	109,838	4,211	3,874	3,537	3,200
109,839	109,938	4,219	3,882	3,545	3,208
109,939	110,038	4,227	3,890	3,553	3,216
110,039	110,138	4,235	3,898	3,561	3,224
110,139	110,238	4,243	3,906	3,569	3,232
110,239	110,338	4,251	3,914	3,577	3,240
110,339	110,438	4,259	3,922	3,585	3,248
110,439	110,538	4,267	3,930	3,593	3,256
110,539	110,638	4,275	3,938	3,601	3,264
110,639	110,738	4,283	3,946	3,609	3,272
110,739	110,838	4,291	3,954	3,617	3,280
110,839	110,938	4,299	3,962	3,625	3,288
110,939	111,038	4,307	3,970	3,633	3,296
111,039	111,138	4,315	3,978	3,641	3,304
111,139	111,238	4,323	3,986	3,649	3,312
111,239	111,338	4,333	3,996	3,659	3,322
111,339	111,438	4,342	4,005	3,668	3,331
111,439	111,538	4,351	4,014	3,677	3,340
111,539	111,638	4,361	4,024	3,687	3,350
111,639	111,738	4,370	4,033	3,696	3,359
111,739	111,838	4,379	4,042	3,705	3,368
111,839	111,938	4,388	4,051	3,714	3,377
111,939	112,038	4,398	4,061	3,724	3,387
112,039	112,138	4,407	4,070	3,733	3,396
112,139	112,238	4,416	4,079	3,742	3,405
112,239	112,338	4,426	4,089	3,752	3,415
112,339	112,438	4,435	4,098	3,761	3,424
112,439	112,538	4,444	4,107	3,770	3,433
112,539	112,638	4,454	4,117	3,780	3,443
112,639	112,738	4,463	4,126	3,789	3,452
112,739	112,838	4,472	4,135	3,798	3,461
112,839	112,938	4,481	4,144	3,807	3,470
112,939	113,038	4,491	4,154	3,817	3,480
113,039	113,138	4,500	4,163	3,826	3,489
113,139	113,238	4,509	4,172	3,835	3,498
113,239	113,338	4,519	4,182	3,845	3,508
113,339	113,438	4,528	4,191	3,854	3,517
113,439	113,538	4,537	4,200	3,863	3,526
113,539	113,638	4,547	4,210	3,873	3,536
113,639	113,738	4,556	4,219	3,882	3,545
113,739	113,838	4,565	4,228	3,891	3,554
113,839	113,938	4,574	4,237	3,900	3,563
113,939	114,038	4,584	4,247	3,910	3,573
114,039	114,138	4,593	4,256	3,919	3,582
114,139	114,238	4,602	4,265	3,928	3,591
114,239	114,338	4,612	4,275	3,938	3,601
114,339	114,438	4,621	4,284	3,947	3,610
114,439	114,538	4,630	4,293	3,956	3,619
114,539	114,638	4,640	4,303	3,966	3,629
114,639	114,738	4,649	4,312	3,975	3,638
114,739	114,838	4,658	4,321	3,984	3,647
114,839	114,938	4,667	4,330	3,993	3,656
114,939	115,038	4,677	4,340	4,003	3,666
115,039	115,138	4,686	4,349	4,012	3,675
115,139	115,238	4,695	4,358	4,021	3,684
115,239	115,338	4,705	4,368	4,031	3,694
115,339	115,438	4,714	4,377	4,040	3,703
115,439	115,538	4,723	4,386	4,049	3,712
115,539	115,638	4,733	4,396	4,059	3,722
115,639	115,738	4,742	4,405	4,068	3,731
115,739	115,838	4,751	4,414	4,077	3,740
115,839	115,938	4,760	4,423	4,086	3,749
115,939	116,038	4,770	4,433	4,096	3,759
116,039	116,138	4,779	4,442	4,105	3,768
116,139	116,238	4,788	4,451	4,114	3,777
116,239	116,338	4,798	4,461	4,124	3,787
116,339	116,438	4,807	4,470	4,133	3,796
116,439	116,538	4,816	4,479	4,142	3,805
116,539	116,638	4,826	4,489	4,152	3,815
116,639	116,738	4,835	4,498	4,161	3,824
116,739	116,838	4,844	4,507	4,170	3,833
116,839	116,938	4,853	4,516	4,179	3,842
116,939	117,038	4,863	4,526	4,189	3,852
117,039	117,138	4,872	4,535	4,198	3,861
117,139	117,238	4,881	4,544	4,207	3,870
117,239	117,338	4,891	4,554	4,217	3,880
117,339	117,438	4,900	4,563	4,226	3,889
117,439	117,538	4,909	4,572	4,235	3,898
117,539	117,638	4,919	4,582	4,245	3,908
117,639	117,738	4,928	4,591	4,254	3,917
117,739	117,838	4,937	4,600	4,263	3,926
117,839	117,938	4,946	4,609	4,272	3,935
117,939	118,038	4,956	4,619	4,282	3,945
118,039	118,138	4,965	4,628	4,291	3,954
118,139	118,238	4,974	4,637	4,300	3,963
118,239	118,338	4,984	4,647	4,310	3,973
118,339	118,438	4,993	4,656	4,319	3,982
118,439	118,538	5,002	4,665	4,328	3,991
118,539	118,638	5,012	4,675	4,338	4,001
118,639	118,738	5,021	4,684	4,347	4,010
118,739	118,838	5,030	4,693	4,356	4,019
118,839	118,938	5,039	4,702	4,365	4,028
118,939	119,038	5,049	4,712	4,375	4,038
119,039	119,138	5,058	4,721	4,384	4,047
119,139	119,238	5,067	4,730	4,393	4,056
119,239	119,338	5,077	4,740	4,403	4,066
119,339	119,438	5,086	4,749	4,412	4,075
119,439	119,538	5,095	4,758	4,421	4,084
119,539	119,638	5,105	4,768	4,431	4,094
119,639	119,738	5,114	4,777	4,440	4,103
119,739	119,838	5,123	4,786	4,449	4,112
119,839	119,938	5,132	4,795	4,458	4,121
119,939	120,038	5,142	4,805	4,468	4,131
120,039	120,138	5,151	4,814	4,477	4,140
120,139	120,238	5,160	4,823	4,486	4,149
120,239	120,338	5,170	4,833	4,496	4,159
120,339	120,438	5,179	4,842	4,505	4,168
120,439	120,538	5,188	4,851	4,514	4,177
120,539	120,638	5,198	4,861	4,524	4,187
120,639	120,738	5,207	4,870	4,533	4,196
120,739	120,838	5,216	4,879	4,542	4,205
120,839	120,938	5,225	4,888	4,551	4,214
120,939	121,038	5,235	4,898	4,561	4,224
121,039	121,138	5,244	4,907	4,570	4,233
121,139	121,238	5,253	4,916	4,579	4,242
121,239	121,338	5,263	4,926	4,589	4,252
121,339	121,438	5,272	4,935	4,598	4,261
121,439	121,538	5,281	4,944	4,607	4,270
121,539	121,638	5,291	4,954	4,617	4,280
121,639	121,738	5,300	4,963	4,626	4,289
121,739	121,838	5,309	4,972	4,635	4,298
121,839	121,938	5,318	4,981	4,644	4,307
121,939	122,038	5,328	4,991	4,654	4,317
122,039	122,138	5,337	5,000	4,663	4,326
122,139	122,238	5,346	5,009	4,672	4,335
122,239	122,338	5,356	5,019	4,682	4,345
122,339	122,438	5,365	5,028	4,691	4,354
122,439	122,538	5,374	5,037	4,700	4,363
122,539	122,638	5,384	5,047	4,710	4,373
122,639	122,738	5,393	5,056	4,719	4,382
122,739	122,838	5,402	5,065	4,728	4,391
122,839	122,938	5,411	5,074	4,737	4,400
122,939	123,038	5,421	5,084	4,747	4,410
123,039	123,138	5,430	5,093	4,756	4,419
123,139	123,238	5,439	5,102	4,765	4,428
123,239	123,338	5,449	5,112	4,775	4,438
123,339	123,438	5,458	5,121	4,784	4,447
123,439	123,538	5,467	5,130	4,793	4,456
123,539	123,638	5,477	5,140	4,803	4,466
123,639	123,738	5,486	5,149	4,812	4,475
123,739	123,838	5,495	5,158	4,821	4,484
123,839	123,938	5,504	5,167	4,830	4,493
123,939	124,038	5,514	5,177	4,840	4,503
124,039	124,138	5,523	5,186	4,849	4,512
124,139	124,238	5,532	5,195	4,858	4,521
124,239	124,338	5,542	5,205	4,868	4,531
124,339	124,438	5,551	5,214	4,877	4,540
124,439	124,538	5,560	5,223	4,886	4,549
124,539	124,638	5,570	5,233	4,896	4,559
124,639	124,738	5,579	5,242	4,905	4,568
124,739	124,838	5,588	5,251	4,914	4,577
124,839	124,938	5,597	5,260	4,923	4,586
124,939	125,038	5,607	5,270	4,933	4,596
125,039	125,138	5,616	5,279	4,942	4,605
125,139	125,238	5,625	5,288	4,951	4,614
125,239	125,338	5,635	5,298	4,961	4,624
125,339	125,438	5,644	5,307	4,970	4,633
125,439	125,538	5,653	5,316	4,979	4,642
125,539	125,638	5,663	5,326	4,989	4,652
125,639	125,738	5,672	5,335	4,998	4,661

Continued on next page.

2015 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Widow(er)

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

(continued)

This table gives you credit of \$8,088 for your standard deduction, \$218 for your personal exemption credit, and \$337 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
125,739	125,838	5,681	5,344	5,007	4,670
125,839	125,938	5,690	5,353	5,016	4,679
125,939	126,038	5,700	5,363	5,026	4,689
126,039	126,138	5,709	5,372	5,035	4,698
126,139	126,238	5,718	5,381	5,044	4,707
126,239	126,338	5,728	5,391	5,054	4,717
126,339	126,438	5,737	5,400	5,063	4,726
126,439	126,538	5,746	5,409	5,072	4,735
126,539	126,638	5,756	5,419	5,082	4,745
126,639	126,738	5,765	5,428	5,091	4,754
126,739	126,838	5,774	5,437	5,100	4,763
126,839	126,938	5,783	5,446	5,109	4,772
126,939	127,038	5,793	5,456	5,119	4,782
127,039	127,138	5,802	5,465	5,128	4,791
127,139	127,238	5,811	5,474	5,137	4,800
127,239	127,338	5,821	5,484	5,147	4,810
127,339	127,438	5,830	5,493	5,156	4,819
127,439	127,538	5,839	5,502	5,165	4,828
127,539	127,638	5,849	5,512	5,175	4,838
127,639	127,738	5,858	5,521	5,184	4,847
127,739	127,838	5,867	5,530	5,193	4,856
127,839	127,938	5,876	5,539	5,202	4,865
127,939	128,038	5,886	5,549	5,212	4,875
128,039	128,138	5,895	5,558	5,221	4,884
128,139	128,238	5,904	5,567	5,230	4,893
128,239	128,338	5,914	5,577	5,240	4,903
128,339	128,438	5,923	5,586	5,249	4,912
128,439	128,538	5,932	5,595	5,258	4,921
128,539	128,638	5,942	5,605	5,268	4,931
128,639	128,738	5,951	5,614	5,277	4,940
128,739	128,838	5,960	5,623	5,286	4,949
128,839	128,938	5,969	5,632	5,295	4,958
128,939	129,038	5,979	5,642	5,305	4,968
129,039	129,138	5,988	5,651	5,314	4,977
129,139	129,238	5,997	5,660	5,323	4,986
129,239	129,338	6,007	5,670	5,333	4,996
129,339	129,438	6,016	5,679	5,342	5,005
129,439	129,538	6,025	5,688	5,351	5,014
129,539	129,638	6,035	5,698	5,361	5,024
129,639	129,738	6,044	5,707	5,370	5,033
129,739	129,838	6,053	5,716	5,379	5,042
129,839	129,938	6,062	5,725	5,388	5,051
129,939	130,038	6,072	5,735	5,398	5,061
130,039	130,138	6,081	5,744	5,407	5,070
130,139	130,238	6,090	5,753	5,416	5,079
130,239	130,338	6,100	5,763	5,426	5,089
130,339	130,438	6,109	5,772	5,435	5,098
130,439	130,538	6,118	5,781	5,444	5,107
130,539	130,638	6,128	5,791	5,454	5,117
130,639	130,738	6,137	5,800	5,463	5,126
130,739	130,838	6,146	5,809	5,472	5,135
130,839	130,938	6,155	5,818	5,481	5,144
130,939	131,038	6,165	5,828	5,491	5,154
131,039	131,138	6,174	5,837	5,500	5,163
131,139	131,238	6,183	5,846	5,509	5,172

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
131,239	131,338	6,193	5,856	5,519	5,182
131,339	131,438	6,202	5,865	5,528	5,191
131,439	131,538	6,211	5,874	5,537	5,200
131,539	131,638	6,221	5,884	5,547	5,210
131,639	131,738	6,230	5,893	5,556	5,219
131,739	131,838	6,239	5,902	5,565	5,228
131,839	131,938	6,248	5,911	5,574	5,237
131,939	132,038	6,258	5,921	5,584	5,247
132,039	132,138	6,267	5,930	5,593	5,256
132,139	132,238	6,276	5,939	5,602	5,265
132,239	132,338	6,286	5,949	5,612	5,275
132,339	132,438	6,295	5,958	5,621	5,284
132,439	132,538	6,304	5,967	5,630	5,293
132,539	132,638	6,314	5,977	5,640	5,303
132,639	132,738	6,323	5,986	5,649	5,312
132,739	132,838	6,332	5,995	5,658	5,321
132,839	132,938	6,341	6,004	5,667	5,330
132,939	133,038	6,351	6,014	5,677	5,340
133,039	133,138	6,360	6,023	5,686	5,349
133,139	133,238	6,369	6,032	5,695	5,358
133,239	133,338	6,379	6,042	5,705	5,368
133,339	133,438	6,388	6,051	5,714	5,377
133,439	133,538	6,397	6,060	5,723	5,386
133,539	133,638	6,407	6,070	5,733	5,396
133,639	133,738	6,416	6,079	5,742	5,405
133,739	133,838	6,425	6,088	5,751	5,414
133,839	133,938	6,434	6,097	5,760	5,423
133,939	134,038	6,444	6,107	5,770	5,433
134,039	134,138	6,453	6,116	5,779	5,442
134,139	134,238	6,462	6,125	5,788	5,451
134,239	134,338	6,472	6,135	5,798	5,461
134,339	134,438	6,481	6,144	5,807	5,470
134,439	134,538	6,490	6,153	5,816	5,479
134,539	134,638	6,500	6,163	5,826	5,489
134,639	134,738	6,509	6,172	5,835	5,498
134,739	134,838	6,518	6,181	5,844	5,507
134,839	134,938	6,527	6,190	5,853	5,516
134,939	135,038	6,537	6,200	5,863	5,526
135,039	135,138	6,546	6,209	5,872	5,535
135,139	135,238	6,555	6,218	5,881	5,544
135,239	135,338	6,565	6,228	5,891	5,554
135,339	135,438	6,574	6,237	5,900	5,563
135,439	135,538	6,583	6,246	5,909	5,572
135,539	135,638	6,593	6,256	5,919	5,582
135,639	135,738	6,602	6,265	5,928	5,591
135,739	135,838	6,611	6,274	5,937	5,600
135,839	135,938	6,620	6,283	5,946	5,609
135,939	136,038	6,630	6,293	5,956	5,619
136,039	136,138	6,639	6,302	5,965	5,628
136,139	136,238	6,648	6,311	5,974	5,637
136,239	136,338	6,658	6,321	5,984	5,647
136,339	136,438	6,667	6,330	5,993	5,656
136,439	136,538	6,676	6,339	6,002	5,665
136,539	136,638	6,686	6,349	6,012	5,675
136,639	136,738	6,695	6,358	6,021	5,684

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
136,739	136,838	6,704	6,367	6,030	5,693
136,839	136,938	6,713	6,376	6,039	5,702
136,939	137,038	6,723	6,386	6,049	5,712
137,039	137,138	6,732	6,395	6,058	5,721
137,139	137,238	6,741	6,404	6,067	5,730
137,239	137,338	6,751	6,414	6,077	5,740
137,339	137,438	6,760	6,423	6,086	5,749
137,439	137,538	6,769	6,432	6,095	5,758
137,539	137,638	6,779	6,442	6,105	5,768
137,639	137,738	6,788	6,451	6,114	5,777
137,739	137,838	6,797	6,460	6,123	5,786
137,839	137,938	6,806	6,469	6,132	5,795
137,939	138,038	6,816	6,479	6,142	5,805
138,039	138,138	6,825	6,488	6,151	5,814
138,139	138,238	6,834	6,497	6,160	5,823
138,239	138,338	6,844	6,507	6,170	5,833
138,339	138,438	6,853	6,516	6,179	5,842
138,439	138,538	6,862	6,525	6,188	5,851
138,539	138,638	6,872	6,535	6,198	5,861
138,639	138,738	6,881	6,544	6,207	5,870
138,739	138,838	6,890	6,553	6,216	5,879
138,839	138,938	6,899	6,562	6,225	5,888
138,939	139,038	6,909	6,572	6,235	5,898
139,039	139,138	6,918	6,581	6,244	5,907
139,139	139,238	6,927	6,590	6,253	5,916
139,239	139,338	6,937	6,600	6,263	5,926
139,339	139,438	6,946	6,609	6,272	5,935
139,439	139,538	6,955	6,618	6,281	5,944
139,539	139,638	6,965	6,628	6,291	5,954
139,639	139,738	6,974	6,637	6,300	5,963
139,739	139,838	6,983	6,646	6,309	5,972
139,839	139,938	6,992	6,655	6,318	5,981
139,939	140,038	7,002	6,665	6,328	5,991
140,039	140,138	7,011	6,674	6,337	6,000
140,139	140,238	7,020	6,683	6,346	6,009
140,239	140,338	7,030	6,693	6,356	6,019
140,339	140,438	7,039	6,702	6,365	6,028
140,439	140,538	7,048	6,711	6,374	6,037
140,539	140,638	7,058	6,721	6,384	6,047
140,639	140,738	7,067	6,730	6,393	6,056
140,739	140,838	7,076	6,739	6,402	6,065
140,839	140,938	7,085	6,748	6,411	6,074
140,939	141,038	7,095	6,758	6,421	6,084
141,039	141,138	7,104			

2015 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Widow(er)

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

(continued)

This table gives you credit of \$8,088 for your standard deduction, \$218 for your personal exemption credit, and \$337 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
142,239	142,338	7,216	6,879	6,542	6,205
142,339	142,438	7,225	6,888	6,551	6,214
142,439	142,538	7,234	6,897	6,560	6,223
142,539	142,638	7,244	6,907	6,570	6,233
142,639	142,738	7,253	6,916	6,579	6,242
142,739	142,838	7,262	6,925	6,588	6,251
142,839	142,938	7,271	6,934	6,597	6,260
142,939	143,038	7,281	6,944	6,607	6,270
143,039	143,138	7,290	6,953	6,616	6,279
143,139	143,238	7,299	6,962	6,625	6,288
143,239	143,338	7,309	6,972	6,635	6,298
143,339	143,438	7,318	6,981	6,644	6,307
143,439	143,538	7,327	6,990	6,653	6,316
143,539	143,638	7,337	7,000	6,663	6,326
143,639	143,738	7,346	7,009	6,672	6,335
143,739	143,838	7,355	7,018	6,681	6,344
143,839	143,938	7,364	7,027	6,690	6,353
143,939	144,038	7,374	7,037	6,700	6,363
144,039	144,138	7,383	7,046	6,709	6,372
144,139	144,238	7,392	7,055	6,718	6,381
144,239	144,338	7,402	7,065	6,728	6,391
144,339	144,438	7,411	7,074	6,737	6,400
144,439	144,538	7,420	7,083	6,746	6,409
144,539	144,638	7,430	7,093	6,756	6,419
144,639	144,738	7,439	7,102	6,765	6,428
144,739	144,838	7,448	7,111	6,774	6,437
144,839	144,938	7,457	7,120	6,783	6,446
144,939	145,038	7,467	7,130	6,793	6,456
145,039	145,138	7,476	7,139	6,802	6,465
145,139	145,238	7,485	7,148	6,811	6,474
145,239	145,338	7,495	7,158	6,821	6,484
145,339	145,438	7,504	7,167	6,830	6,493
145,439	145,538	7,513	7,176	6,839	6,502
145,539	145,638	7,523	7,186	6,849	6,512
145,639	145,738	7,532	7,195	6,858	6,521
145,739	145,838	7,541	7,204	6,867	6,530
145,839	145,938	7,550	7,213	6,876	6,539
145,939	146,038	7,560	7,223	6,886	6,549
146,039	146,138	7,569	7,232	6,895	6,558
146,139	146,238	7,578	7,241	6,904	6,567
146,239	146,338	7,588	7,251	6,914	6,577
146,339	146,438	7,597	7,260	6,923	6,586
146,439	146,538	7,606	7,269	6,932	6,595
146,539	146,638	7,616	7,279	6,942	6,605
146,639	146,738	7,625	7,288	6,951	6,614
146,739	146,838	7,634	7,297	6,960	6,623
146,839	146,938	7,643	7,306	6,969	6,632
146,939	147,038	7,653	7,316	6,979	6,642
147,039	147,138	7,662	7,325	6,988	6,651
147,139	147,238	7,671	7,334	6,997	6,660
147,239	147,338	7,681	7,344	7,007	6,670
147,339	147,438	7,690	7,353	7,016	6,679
147,439	147,538	7,699	7,362	7,025	6,688
147,539	147,638	7,709	7,372	7,035	6,698
147,639	147,738	7,718	7,381	7,044	6,707
147,739	147,838	7,727	7,390	7,053	6,716
147,839	147,938	7,736	7,399	7,062	6,725
147,939	148,038	7,746	7,409	7,072	6,735
148,039	148,138	7,755	7,418	7,081	6,744
148,139	148,238	7,764	7,427	7,090	6,753
148,239	148,338	7,774	7,437	7,100	6,763
148,339	148,438	7,783	7,446	7,109	6,772
148,439	148,538	7,792	7,455	7,118	6,781
148,539	148,638	7,802	7,465	7,128	6,791
148,639	148,738	7,811	7,474	7,137	6,800
148,739	148,838	7,820	7,483	7,146	6,809
148,839	148,938	7,829	7,492	7,155	6,818
148,939	149,038	7,839	7,502	7,165	6,828
149,039	149,138	7,848	7,511	7,174	6,837
149,139	149,238	7,857	7,520	7,183	6,846
149,239	149,338	7,867	7,530	7,193	6,856
149,339	149,438	7,876	7,539	7,202	6,865
149,439	149,538	7,885	7,548	7,211	6,874
149,539	149,638	7,895	7,558	7,221	6,884
149,639	149,738	7,904	7,567	7,230	6,893
149,739	149,838	7,913	7,576	7,239	6,902
149,839	149,938	7,922	7,585	7,248	6,911
149,939	150,038	7,932	7,595	7,258	6,921
150,039	150,138	7,941	7,604	7,267	6,930
150,139	150,238	7,950	7,613	7,276	6,939
150,239	150,338	7,960	7,623	7,286	6,949
150,339	150,438	7,969	7,632	7,295	6,958
150,439	150,538	7,978	7,641	7,304	6,967
150,539	150,638	7,988	7,651	7,314	6,977
150,639	150,738	7,997	7,660	7,323	6,986
150,739	150,838	8,006	7,669	7,332	6,995
150,839	150,938	8,015	7,678	7,341	7,004
150,939	151,038	8,025	7,688	7,351	7,014
151,039	151,138	8,034	7,697	7,360	7,023
151,139	151,238	8,043	7,706	7,369	7,032
151,239	151,338	8,053	7,716	7,379	7,042
151,339	151,438	8,062	7,725	7,388	7,051
151,439	151,538	8,071	7,734	7,397	7,060
151,539	151,638	8,081	7,744	7,407	7,070
151,639	151,738	8,090	7,753	7,416	7,079
151,739	151,838	8,099	7,762	7,425	7,088
151,839	151,938	8,108	7,771	7,434	7,097
151,939	152,038	8,118	7,781	7,444	7,107
152,039	152,138	8,127	7,790	7,453	7,116
152,139	152,238	8,136	7,799	7,462	7,125
152,239	152,338	8,146	7,809	7,472	7,135
152,339	152,438	8,155	7,818	7,481	7,144
152,439	152,538	8,164	7,827	7,490	7,153
152,539	152,638	8,174	7,837	7,500	7,163
152,639	152,738	8,183	7,846	7,509	7,172
152,739	152,838	8,192	7,855	7,518	7,181
152,839	152,938	8,201	7,864	7,527	7,190
152,939	153,038	8,211	7,874	7,537	7,200
153,039	153,138	8,220	7,883	7,546	7,209
153,139	153,238	8,229	7,892	7,555	7,218
153,239	153,338	8,239	7,902	7,565	7,228
153,339	153,438	8,248	7,911	7,574	7,237
153,439	153,538	8,257	7,920	7,583	7,246
153,539	153,638	8,267	7,930	7,593	7,256
153,639	153,738	8,276	7,939	7,602	7,265
153,739	153,838	8,285	7,948	7,611	7,274
153,839	153,938	8,294	7,957	7,620	7,283
153,939	154,038	8,304	7,967	7,630	7,293
154,039	154,138	8,313	7,976	7,639	7,302
154,139	154,238	8,322	7,985	7,648	7,311
154,239	154,338	8,332	7,995	7,658	7,321
154,339	154,438	8,341	8,004	7,667	7,330
154,439	154,538	8,350	8,013	7,676	7,339
154,539	154,638	8,360	8,023	7,686	7,349
154,639	154,738	8,369	8,032	7,695	7,358
154,739	154,838	8,378	8,041	7,704	7,367
154,839	154,938	8,387	8,050	7,713	7,376
154,939	155,038	8,397	8,060	7,723	7,386
155,039	155,138	8,406	8,069	7,732	7,395
155,139	155,238	8,415	8,078	7,741	7,404
155,239	155,338	8,425	8,088	7,751	7,414
155,339	155,438	8,434	8,097	7,760	7,423
155,439	155,538	8,443	8,106	7,769	7,432
155,539	155,638	8,453	8,116	7,779	7,442
155,639	155,738	8,462	8,125	7,788	7,451
155,739	155,838	8,471	8,134	7,797	7,460
155,839	155,938	8,480	8,143	7,806	7,469
155,939	156,038	8,490	8,153	7,816	7,479
156,039	156,138	8,499	8,162	7,825	7,488
156,139	156,238	8,508	8,171	7,834	7,497
156,239	156,338	8,518	8,181	7,844	7,507
156,339	156,438	8,527	8,190	7,853	7,516
156,439	156,538	8,536	8,199	7,862	7,525
156,539	156,638	8,546	8,209	7,872	7,535
156,639	156,738	8,555	8,218	7,881	7,544
156,739	156,838	8,564	8,227	7,890	7,553
156,839	156,938	8,573	8,236	7,899	7,562
156,939	157,038	8,583	8,246	7,909	7,572
157,039	157,138	8,592	8,255	7,918	7,581
157,139	157,238	8,601	8,264	7,927	7,590
157,239	157,338	8,611	8,274	7,937	7,600
157,339	157,438	8,620	8,283	7,946	7,609
157,439	157,538	8,629	8,292	7,955	7,618
157,539	157,638	8,639	8,302	7,965	7,628

2015 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Widow(er)

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

(continued)

This table gives you credit of \$8,088 for your standard deduction, \$218 for your personal exemption credit, and \$337 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
158,739	158,838	8,750	8,413	8,076	7,739
158,839	158,938	8,759	8,422	8,085	7,748
158,939	159,038	8,769	8,432	8,095	7,758
159,039	159,138	8,778	8,441	8,104	7,767
159,139	159,238	8,787	8,450	8,113	7,776
159,239	159,338	8,797	8,460	8,123	7,786
159,339	159,438	8,806	8,469	8,132	7,795
159,439	159,538	8,815	8,478	8,141	7,804
159,539	159,638	8,825	8,488	8,151	7,814
159,639	159,738	8,834	8,497	8,160	7,823
159,739	159,838	8,843	8,506	8,169	7,832
159,839	159,938	8,852	8,515	8,178	7,841
159,939	160,038	8,862	8,525	8,188	7,851
160,039	160,138	8,871	8,534	8,197	7,860
160,139	160,238	8,880	8,543	8,206	7,869
160,239	160,338	8,890	8,553	8,216	7,879
160,339	160,438	8,899	8,562	8,225	7,888
160,439	160,538	8,908	8,571	8,234	7,897
160,539	160,638	8,918	8,581	8,244	7,907
160,639	160,738	8,927	8,590	8,253	7,916
160,739	160,838	8,936	8,599	8,262	7,925
160,839	160,938	8,945	8,608	8,271	7,934
160,939	161,038	8,955	8,618	8,281	7,944
161,039	161,138	8,964	8,627	8,290	7,953
161,139	161,238	8,973	8,636	8,299	7,962
161,239	161,338	8,983	8,646	8,309	7,972
161,339	161,438	8,992	8,655	8,318	7,981
161,439	161,538	9,001	8,664	8,327	7,990
161,539	161,638	9,011	8,674	8,337	8,000
161,639	161,738	9,020	8,683	8,346	8,009
161,739	161,838	9,029	8,692	8,355	8,018
161,839	161,938	9,038	8,701	8,364	8,027
161,939	162,038	9,048	8,711	8,374	8,037
162,039	162,138	9,057	8,720	8,383	8,046
162,139	162,238	9,066	8,729	8,392	8,055
162,239	162,338	9,076	8,739	8,402	8,065
162,339	162,438	9,085	8,748	8,411	8,074
162,439	162,538	9,094	8,757	8,420	8,083
162,539	162,638	9,104	8,767	8,430	8,093
162,639	162,738	9,113	8,776	8,439	8,102
162,739	162,838	9,122	8,785	8,448	8,111
162,839	162,938	9,131	8,794	8,457	8,120
162,939	163,038	9,141	8,804	8,467	8,130
163,039	163,138	9,150	8,813	8,476	8,139
163,139	163,238	9,159	8,822	8,485	8,148
163,239	163,338	9,169	8,832	8,495	8,158
163,339	163,438	9,178	8,841	8,504	8,167
163,439	163,538	9,187	8,850	8,513	8,176
163,539	163,638	9,197	8,860	8,523	8,186
163,639	163,738	9,206	8,869	8,532	8,195
163,739	163,838	9,215	8,878	8,541	8,204
163,839	163,938	9,224	8,887	8,550	8,213
163,939	164,038	9,234	8,897	8,560	8,223
164,039	164,138	9,243	8,906	8,569	8,232
164,139	164,238	9,252	8,915	8,578	8,241

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
164,239	164,338	9,262	8,925	8,588	8,251
164,339	164,438	9,271	8,934	8,597	8,260
164,439	164,538	9,280	8,943	8,606	8,269
164,539	164,638	9,290	8,953	8,616	8,279
164,639	164,738	9,299	8,962	8,625	8,288
164,739	164,838	9,308	8,971	8,634	8,297
164,839	164,938	9,317	8,980	8,643	8,306
164,939	165,038	9,327	8,990	8,653	8,316
165,039	165,138	9,336	8,999	8,662	8,325
165,139	165,238	9,345	9,008	8,671	8,334
165,239	165,338	9,355	9,018	8,681	8,344
165,339	165,438	9,364	9,027	8,690	8,353
165,439	165,538	9,373	9,036	8,699	8,362
165,539	165,638	9,383	9,046	8,709	8,372
165,639	165,738	9,392	9,055	8,718	8,381
165,739	165,838	9,401	9,064	8,727	8,390
165,839	165,938	9,410	9,073	8,736	8,399
165,939	166,038	9,420	9,083	8,746	8,409
166,039	166,138	9,429	9,092	8,755	8,418
166,139	166,238	9,438	9,101	8,764	8,427
166,239	166,338	9,448	9,111	8,774	8,437
166,339	166,438	9,457	9,120	8,783	8,446
166,439	166,538	9,466	9,129	8,792	8,455
166,539	166,638	9,476	9,139	8,802	8,465
166,639	166,738	9,485	9,148	8,811	8,474
166,739	166,838	9,494	9,157	8,820	8,483
166,839	166,938	9,503	9,166	8,829	8,492
166,939	167,038	9,513	9,176	8,839	8,502
167,039	167,138	9,522	9,185	8,848	8,511
167,139	167,238	9,531	9,194	8,857	8,520
167,239	167,338	9,541	9,204	8,867	8,530
167,339	167,438	9,550	9,213	8,876	8,539
167,439	167,538	9,559	9,222	8,885	8,548
167,539	167,638	9,569	9,232	8,895	8,558
167,639	167,738	9,578	9,241	8,904	8,567
167,739	167,838	9,587	9,250	8,913	8,576
167,839	167,938	9,596	9,259	8,922	8,585
167,939	168,038	9,606	9,269	8,932	8,595
168,039	168,138	9,615	9,278	8,941	8,604
168,139	168,238	9,624	9,287	8,950	8,613
168,239	168,338	9,634	9,297	8,960	8,623
168,339	168,438	9,643	9,306	8,969	8,632
168,439	168,538	9,652	9,315	8,978	8,641
168,539	168,638	9,662	9,325	8,988	8,651
168,639	168,738	9,671	9,334	8,997	8,660
168,739	168,838	9,680	9,343	9,006	8,669
168,839	168,938	9,689	9,352	9,015	8,678
168,939	169,038	9,699	9,362	9,025	8,688
169,039	169,138	9,708	9,371	9,034	8,697
169,139	169,238	9,717	9,380	9,043	8,706
169,239	169,338	9,727	9,390	9,053	8,716
169,339	169,438	9,736	9,399	9,062	8,725
169,439	169,538	9,745	9,408	9,071	8,734
169,539	169,638	9,755	9,418	9,081	8,744
169,639	169,738	9,764	9,427	9,090	8,753

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
169,739	169,838	9,773	9,436	9,099	8,762
169,839	169,938	9,782	9,445	9,108	8,771
169,939	170,038	9,792	9,455	9,118	8,781
170,039	170,138	9,801	9,464	9,127	8,790
170,139	170,238	9,810	9,473	9,136	8,799
170,239	170,338	9,820	9,483	9,146	8,809
170,339	170,438	9,829	9,492	9,155	8,818
170,439	170,538	9,838	9,501	9,164	8,827
170,539	170,638	9,848	9,511	9,174	8,837
170,639	170,738	9,857	9,520	9,183	8,846
170,739	170,838	9,866	9,529	9,192	8,855
170,839	170,938	9,875	9,538	9,201	8,864
170,939	171,038	9,885	9,548	9,211	8,874
171,039	171,138	9,894	9,557	9,220	8,883
171,139	171,238	9,903	9,566	9,229	8,892
171,239	171,338	9,913	9,576	9,239	8,902
171,339	171,438	9,922	9,585	9,248	8,911
171,439	171,538	9,931	9,594	9,257	8,920
171,539	171,638	9,941	9,604	9,267	8,930
171,639	171,738	9,950	9,613	9,276	8,939
171,739	171,838	9,959	9,622	9,285	8,948
171,839	171,938	9,968	9,631	9,294	8,957
171,939	172,038	9,978	9,641	9,304	8,967
172,039	172,138	9,987	9,650	9,313	8,976
172,139	172,238	9,996	9,659	9,322	8,985
172,239	172,338	10,006	9,669	9,332	8,995
172,339	172,438	10,015	9,678	9,341	9,004
172,439	172,538	10,024	9,687	9,350	9,013
172,539	172,638	10,034	9,697	9,360	9,023
172,639	172,738	10,043	9,706	9,369	9,032
172,739	172,838	10,052	9,715	9,378	9,041
172,839	172,938	10,061	9,724	9,387	9,050
172,939	173,038	10,071	9,734	9,397	9,060
173,039	173,138	10,080	9,743	9,406	9,069
173,139	173,238	10,089	9,752	9,415	9,078
173,239	173,338	10,099	9,762	9,425	9,088
173,339	173,438	10,108	9,771	9,434	9,097
173,439	173,538	10,117	9,780	9,443	9,106
173,539	173,638	10,127	9,790	9,453	9,116
173,639	173,738	10,136	9,799	9,462	9,125
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2015 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Widow(er)

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

(continued)

This table gives you credit of \$8,088 for your standard deduction, \$218 for your personal exemption credit, and \$337 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
175,239	175,338	10,285	9,948	9,611	9,274
175,339	175,438	10,294	9,957	9,620	9,283
175,439	175,538	10,303	9,966	9,629	9,292
175,539	175,638	10,313	9,976	9,639	9,302
175,639	175,738	10,322	9,985	9,648	9,311
175,739	175,838	10,331	9,994	9,657	9,320
175,839	175,938	10,340	10,003	9,666	9,329
175,939	176,038	10,350	10,013	9,676	9,339
176,039	176,138	10,359	10,022	9,685	9,348
176,139	176,238	10,368	10,031	9,694	9,357
176,239	176,338	10,378	10,041	9,704	9,367
176,339	176,438	10,387	10,050	9,713	9,376
176,439	176,538	10,396	10,059	9,722	9,385
176,539	176,638	10,406	10,069	9,732	9,395
176,639	176,738	10,415	10,078	9,741	9,404
176,739	176,838	10,424	10,087	9,750	9,413
176,839	176,938	10,433	10,096	9,759	9,422
176,939	177,038	10,443	10,106	9,769	9,432
177,039	177,138	10,452	10,115	9,778	9,441
177,139	177,238	10,461	10,124	9,787	9,450
177,239	177,338	10,471	10,134	9,797	9,460
177,339	177,438	10,480	10,143	9,806	9,469
177,439	177,538	10,489	10,152	9,815	9,478
177,539	177,638	10,499	10,162	9,825	9,488
177,639	177,738	10,508	10,171	9,834	9,497
177,739	177,838	10,517	10,180	9,843	9,506
177,839	177,938	10,526	10,189	9,852	9,515
177,939	178,038	10,536	10,199	9,862	9,525
178,039	178,138	10,545	10,208	9,871	9,534
178,139	178,238	10,554	10,217	9,880	9,543
178,239	178,338	10,564	10,227	9,890	9,553
178,339	178,438	10,573	10,236	9,899	9,562
178,439	178,538	10,582	10,245	9,908	9,571
178,539	178,638	10,592	10,255	9,918	9,581
178,639	178,738	10,601	10,264	9,927	9,590
178,739	178,838	10,610	10,273	9,936	9,599
178,839	178,938	10,619	10,282	9,945	9,608
178,939	179,038	10,629	10,292	9,955	9,618
179,039	179,138	10,638	10,301	9,964	9,627
179,139	179,238	10,647	10,310	9,973	9,636
179,239	179,338	10,657	10,320	9,983	9,646
179,339	179,438	10,666	10,329	9,992	9,655
179,439	179,538	10,675	10,338	10,001	9,664
179,539	179,638	10,685	10,348	10,011	9,674
179,639	179,738	10,694	10,357	10,020	9,683
179,739	179,838	10,703	10,366	10,029	9,692
179,839	179,938	10,712	10,375	10,038	9,701
179,939	180,038	10,722	10,385	10,048	9,711
180,039	180,138	10,731	10,394	10,057	9,720
180,139	180,238	10,740	10,403	10,066	9,729
180,239	180,338	10,750	10,413	10,076	9,739
180,339	180,438	10,759	10,422	10,085	9,748
180,439	180,538	10,768	10,431	10,094	9,757
180,539	180,638	10,778	10,441	10,104	9,767
180,639	180,738	10,787	10,450	10,113	9,776

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
180,739	180,838	10,796	10,459	10,122	9,785
180,839	180,938	10,805	10,468	10,131	9,794
180,939	181,038	10,815	10,478	10,141	9,804
181,039	181,138	10,824	10,487	10,150	9,813
181,139	181,238	10,833	10,496	10,159	9,822
181,239	181,338	10,843	10,506	10,169	9,832
181,339	181,438	10,852	10,515	10,178	9,841
181,439	181,538	10,861	10,524	10,187	9,850
181,539	181,638	10,871	10,534	10,197	9,860
181,639	181,738	10,880	10,543	10,206	9,869
181,739	181,838	10,889	10,552	10,215	9,878
181,839	181,938	10,898	10,561	10,224	9,887
181,939	182,038	10,908	10,571	10,234	9,897
182,039	182,138	10,917	10,580	10,243	9,906
182,139	182,238	10,926	10,589	10,252	9,915
182,239	182,338	10,936	10,599	10,262	9,925
182,339	182,438	10,945	10,608	10,271	9,934
182,439	182,538	10,954	10,617	10,280	9,943
182,539	182,638	10,964	10,627	10,290	9,953
182,639	182,738	10,973	10,636	10,299	9,962
182,739	182,838	10,982	10,645	10,308	9,971
182,839	182,938	10,991	10,654	10,317	9,980
182,939	183,038	11,001	10,664	10,327	9,990
183,039	183,138	11,010	10,673	10,336	9,999
183,139	183,238	11,019	10,682	10,345	10,008
183,239	183,338	11,029	10,692	10,355	10,018
183,339	183,438	11,038	10,701	10,364	10,027
183,439	183,538	11,047	10,710	10,373	10,036
183,539	183,638	11,057	10,720	10,383	10,046
183,639	183,738	11,066	10,729	10,392	10,055
183,739	183,838	11,075	10,738	10,401	10,064
183,839	183,938	11,084	10,747	10,410	10,073
183,939	184,038	11,094	10,757	10,420	10,083
184,039	184,138	11,103	10,766	10,429	10,092
184,139	184,238	11,112	10,775	10,438	10,101
184,239	184,338	11,122	10,785	10,448	10,111
184,339	184,438	11,131	10,794	10,457	10,120
184,439	184,538	11,140	10,803	10,466	10,129
184,539	184,638	11,150	10,813	10,476	10,139
184,639	184,738	11,159	10,822	10,485	10,148
184,739	184,838	11,168	10,831	10,494	10,157
184,839	184,938	11,177	10,840	10,503	10,166
184,939	185,038	11,187	10,850	10,513	10,176
185,039	185,138	11,196	10,859	10,522	10,185
185,139	185,238	11,205	10,868	10,531	10,194
185,239	185,338	11,215	10,878	10,541	10,204
185,339	185,438	11,224	10,887	10,550	10,213
185,439	185,538	11,233	10,896	10,559	10,222
185,539	185,638	11,243	10,906	10,569	10,232
185,639	185,738	11,252	10,915	10,578	10,241
185,739	185,838	11,261	10,924	10,587	10,250
185,839	185,938	11,270	10,933	10,596	10,259
185,939	186,038	11,280	10,943	10,606	10,269
186,039	186,138	11,289	10,952	10,615	10,278
186,139	186,238	11,298	10,961	10,624	10,287

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
186,239	186,338	11,308	10,971	10,634	10,297
186,339	186,438	11,317	10,980	10,643	10,306
186,439	186,538	11,326	10,989	10,652	10,315
186,539	186,638	11,336	10,999	10,662	10,325
186,639	186,738	11,345	11,008	10,671	10,334
186,739	186,838	11,354	11,017	10,680	10,343
186,839	186,938	11,363	11,026	10,689	10,352
186,939	187,038	11,373	11,036	10,699	10,362
187,039	187,138	11,382	11,045	10,708	10,371
187,139	187,238	11,391	11,054	10,717	10,380
187,239	187,338	11,401	11,064	10,727	10,390
187,339	187,438	11,410	11,073	10,736	10,399
187,439	187,538	11,419	11,082	10,745	10,408
187,539	187,638	11,429	11,092	10,755	10,418
187,639	187,738	11,438	11,101	10,764	10,427
187,739	187,838	11,447	11,110	10,773	10,436
187,839	187,938	11,456	11,119	10,782	10,445
187,939	188,038	11,466	11,129	10,792	10,455
188,039	188,138	11,475	11,138	10,801	10,464
188,139	188,238	11,484	11,147	10,810	10,473
188,239	188,338	11,494	11,157	10,820	10,483
188,339	188,438	11,503	11,166	10,829	10,492
188,439	188,538	11,512	11,175	10,838	10,501
188,539	188,638	11,522	11,185	10,848	10,511
188,639	188,738	11,531	11,194	10,857	10,520
188,739	188,838	11,540	11,203	10,866	10,529
188,839	188,938	11,549	11,212	10,875	10,538
188,939	189,038	11,559	11,222	10,885	10,548
189,039	189,138	11,568	11,231	10,894	10,557
189,139	189,238	11,577	11,240	10,903	10,566
189,239	189,338	11,587	11,250	10,913	10,576
189,339	189,438	11,596	11,259	10,922	10,585
189,439	189,538	11,605	11,268	10,931	10,594
189,539	189,638	11,615	11,278	10,941	10,604
189,639	189,738	11,624	11,287	10,950	10,613
189,739	189,838	11,633	11,296	10,959	10,622
189,839	189,938	11,642	11,305	10,968	10,631
189,939	190,038	11,652	11,315	10,978	10,641
190,039	190,138	11,661	11,324	10,987	10,650
190,139	190,238	11,670	11,333	10,996	10,659
190,239	190,338	11,680	11,343	11,006	10,669
190,339	190,438	11,689	11,352	11,015	10,678
190,439	190,538	11,698	11,361	11,024	10,687
190,539	190,638	11,708	11,371	11,034	10,697
190,639	190,738	11,717	11,380	11,043	10,706
190,739	190,838	11,726	11,389	11,052	10,715
190,839	190,938	11,735	11,398	11,061	10,724
190,939	191,038	11,745	11,408	11,071	10,734
191,039	191,138	11,754	11,417	11,080	10,743
191,139	191,238	11,763	11,426	11,089	10,752
191,239	191,338	11,773	11,436	11,099	10,762
191,339	191,438	11,782	11,445	11,108	10,771
191,439	191,538	11,791	11,454	11,117	10,780
191,539	191,638	11,801	11,464	11,127	

2015 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Widow(er)

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

(continued)

This table gives you credit of \$8,088 for your standard deduction, \$218 for your personal exemption credit, and \$337 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
191,739	191,838	11,819	11,482	11,145	10,808
191,839	191,938	11,828	11,491	11,154	10,817
191,939	192,038	11,838	11,501	11,164	10,827
192,039	192,138	11,847	11,510	11,173	10,836
192,139	192,238	11,856	11,519	11,182	10,845
192,239	192,338	11,866	11,529	11,192	10,855
192,339	192,438	11,875	11,538	11,201	10,864
192,439	192,538	11,884	11,547	11,210	10,873
192,539	192,638	11,894	11,557	11,220	10,883
192,639	192,738	11,903	11,566	11,229	10,892
192,739	192,838	11,912	11,575	11,238	10,901
192,839	192,938	11,921	11,584	11,247	10,910
192,939	193,038	11,931	11,594	11,257	10,920
193,039	193,138	11,940	11,603	11,266	10,929
193,139	193,238	11,949	11,612	11,275	10,938
193,239	193,338	11,959	11,622	11,285	10,948
193,339	193,438	11,968	11,631	11,294	10,957
193,439	193,538	11,977	11,640	11,303	10,966
193,539	193,638	11,987	11,650	11,313	10,976
193,639	193,738	11,996	11,659	11,322	10,985
193,739	193,838	12,005	11,668	11,331	10,994
193,839	193,938	12,014	11,677	11,340	11,003
193,939	194,038	12,024	11,687	11,350	11,013
194,039	194,138	12,033	11,696	11,359	11,022
194,139	194,238	12,042	11,705	11,368	11,031
194,239	194,338	12,052	11,715	11,378	11,041
194,339	194,438	12,061	11,724	11,387	11,050
194,439	194,538	12,070	11,733	11,396	11,059
194,539	194,638	12,080	11,743	11,406	11,069
194,639	194,738	12,089	11,752	11,415	11,078
194,739	194,838	12,098	11,761	11,424	11,087
194,839	194,938	12,107	11,770	11,433	11,096
194,939	195,038	12,117	11,780	11,443	11,106
195,039	195,138	12,126	11,789	11,452	11,115
195,139	195,238	12,135	11,798	11,461	11,124
195,239	195,338	12,145	11,808	11,471	11,134
195,339	195,438	12,154	11,817	11,480	11,143
195,439	195,538	12,163	11,826	11,489	11,152
195,539	195,638	12,173	11,836	11,499	11,162
195,639	195,738	12,182	11,845	11,508	11,171
195,739	195,838	12,191	11,854	11,517	11,180
195,839	195,938	12,200	11,863	11,526	11,189
195,939	196,038	12,210	11,873	11,536	11,199
196,039	196,138	12,219	11,882	11,545	11,208
196,139	196,238	12,228	11,891	11,554	11,217

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
196,239	196,338	12,238	11,901	11,564	11,227
196,339	196,438	12,247	11,910	11,573	11,236
196,439	196,538	12,256	11,919	11,582	11,245
196,539	196,638	12,266	11,929	11,592	11,255
196,639	196,738	12,275	11,938	11,601	11,264
196,739	196,838	12,284	11,947	11,610	11,273
196,839	196,938	12,293	11,956	11,619	11,282
196,939	197,038	12,303	11,966	11,629	11,292
197,039	197,138	12,312	11,975	11,638	11,301
197,139	197,238	12,321	11,984	11,647	11,310
197,239	197,338	12,331	11,994	11,657	11,320
197,339	197,438	12,340	12,003	11,666	11,329
197,439	197,538	12,349	12,012	11,675	11,338
197,539	197,638	12,359	12,022	11,685	11,348
197,639	197,738	12,368	12,031	11,694	11,357
197,739	197,838	12,377	12,040	11,703	11,366
197,839	197,938	12,386	12,049	11,712	11,375
197,939	198,038	12,396	12,059	11,722	11,385
198,039	198,138	12,405	12,068	11,731	11,394
198,139	198,238	12,414	12,077	11,740	11,403
198,239	198,338	12,424	12,087	11,750	11,413
198,339	198,438	12,433	12,096	11,759	11,422
198,439	198,538	12,442	12,105	11,768	11,431
198,539	198,638	12,452	12,115	11,778	11,441
198,639	198,738	12,461	12,124	11,787	11,450
198,739	198,838	12,470	12,133	11,796	11,459
198,839	198,938	12,479	12,142	11,805	11,468
198,939	199,038	12,489	12,152	11,815	11,478
199,039	199,138	12,498	12,161	11,824	11,487
199,139	199,238	12,507	12,170	11,833	11,496
199,239	199,338	12,517	12,180	11,843	11,506
199,339	199,438	12,526	12,189	11,852	11,515
199,439	199,538	12,535	12,198	11,861	11,524
199,539	199,638	12,545	12,208	11,871	11,534
199,639	199,738	12,554	12,217	11,880	11,543
199,739	199,838	12,563	12,226	11,889	11,552
199,839	199,938	12,572	12,235	11,898	11,561
199,939	200,000	12,582	12,245	11,908	11,571

IF YOUR INCOME IS OVER \$200,000 USE FORM 540, OR FILE ONLINE THROUGH CalFile and e-file. Go to ftb.ca.gov

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2015 California 2EZ Table

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

Head of Household

This table gives you credit of \$8,088 for your standard deduction, \$109 for your personal exemption credit, and \$337 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
0	19,038	0	0	0	0
19,039	19,138	1	0	0	0
19,139	19,238	2	0	0	0
19,239	19,338	3	0	0	0
19,339	19,438	4	0	0	0
19,439	19,538	5	0	0	0
19,539	19,638	6	0	0	0
19,639	19,738	7	0	0	0
19,739	19,838	8	0	0	0
19,839	19,938	9	0	0	0
19,939	20,038	10	0	0	0
20,039	20,138	11	0	0	0
20,139	20,238	12	0	0	0
20,239	20,338	13	0	0	0
20,339	20,438	14	0	0	0
20,439	20,538	15	0	0	0
20,539	20,638	16	0	0	0
20,639	20,738	17	0	0	0
20,739	20,838	18	0	0	0
20,839	20,938	19	0	0	0
20,939	21,038	20	0	0	0
21,039	21,138	21	0	0	0
21,139	21,238	22	0	0	0
21,239	21,338	23	0	0	0
21,339	21,438	24	0	0	0
21,439	21,538	25	0	0	0
21,539	21,638	26	0	0	0
21,639	21,738	27	0	0	0
21,739	21,838	28	0	0	0
21,839	21,938	29	0	0	0
21,939	22,038	30	0	0	0
22,039	22,138	31	0	0	0
22,139	22,238	32	0	0	0
22,239	22,338	33	0	0	0
22,339	22,438	34	0	0	0
22,439	22,538	35	0	0	0
22,539	22,638	36	0	0	0
22,639	22,738	37	0	0	0
22,739	22,838	38	0	0	0
22,839	22,938	39	0	0	0
22,939	23,038	40	0	0	0
23,039	23,138	41	0	0	0
23,139	23,238	42	0	0	0
23,239	23,338	43	0	0	0
23,339	23,438	44	0	0	0
23,439	23,538	45	0	0	0
23,539	23,638	46	0	0	0
23,639	23,738	47	0	0	0
23,739	23,838	48	0	0	0
23,839	23,938	50	0	0	0
23,939	24,038	52	0	0	0
24,039	24,138	54	0	0	0
24,139	24,238	56	0	0	0
24,239	24,338	58	0	0	0
24,339	24,438	60	0	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
24,439	24,538	62	0	0	0
24,539	24,638	64	0	0	0
24,639	24,738	66	0	0	0
24,739	24,838	68	0	0	0
24,839	24,938	70	0	0	0
24,939	25,038	72	0	0	0
25,039	25,138	74	0	0	0
25,139	25,238	76	0	0	0
25,239	25,338	78	0	0	0
25,339	25,438	80	0	0	0
25,439	25,538	82	0	0	0
25,539	25,638	84	0	0	0
25,639	25,738	86	0	0	0
25,739	25,838	88	0	0	0
25,839	25,938	90	0	0	0
25,939	26,038	92	0	0	0
26,039	26,138	94	0	0	0
26,139	26,238	96	0	0	0
26,239	26,338	98	0	0	0
26,339	26,438	100	0	0	0
26,439	26,538	102	0	0	0
26,539	26,638	104	0	0	0
26,639	26,738	106	0	0	0
26,739	26,838	108	0	0	0
26,839	26,938	110	0	0	0
26,939	27,038	112	0	0	0
27,039	27,138	114	0	0	0
27,139	27,238	116	0	0	0
27,239	27,338	118	0	0	0
27,339	27,438	120	0	0	0
27,439	27,538	122	0	0	0
27,539	27,638	124	0	0	0
27,639	27,738	126	0	0	0
27,739	27,838	128	0	0	0
27,839	27,938	130	0	0	0
27,939	28,038	132	0	0	0
28,039	28,138	134	0	0	0
28,139	28,238	136	0	0	0
28,239	28,338	138	0	0	0
28,339	28,438	140	0	0	0
28,439	28,538	142	0	0	0
28,539	28,638	144	0	0	0
28,639	28,738	146	0	0	0
28,739	28,838	148	0	0	0
28,839	28,938	150	0	0	0
28,939	29,038	152	0	0	0
29,039	29,138	154	0	0	0
29,139	29,238	156	0	0	0
29,239	29,338	158	0	0	0
29,339	29,438	160	0	0	0
29,439	29,538	162	0	0	0
29,539	29,638	164	0	0	0
29,639	29,738	166	0	0	0
29,739	29,838	168	0	0	0
29,839	29,938	170	0	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
29,939	30,038	172	0	0	0
30,039	30,138	174	0	0	0
30,139	30,238	176	0	0	0
30,239	30,338	178	0	0	0
30,339	30,438	180	0	0	0
30,439	30,538	182	0	0	0
30,539	30,638	184	0	0	0
30,639	30,738	186	0	0	0
30,739	30,838	188	0	0	0
30,839	30,938	190	0	0	0
30,939	31,038	192	0	0	0
31,039	31,138	194	0	0	0
31,139	31,238	196	0	0	0
31,239	31,338	198	0	0	0
31,339	31,438	200	0	0	0
31,439	31,538	202	0	0	0
31,539	31,638	204	0	0	0
31,639	31,738	206	0	0	0
31,739	31,838	208	0	0	0
31,839	31,938	210	0	0	0
31,939	32,038	212	0	0	0
32,039	32,138	214	0	0	0
32,139	32,238	216	0	0	0
32,239	32,338	218	0	0	0
32,339	32,438	220	0	0	0
32,439	32,538	222	0	0	0
32,539	32,638	224	0	0	0
32,639	32,738	226	0	0	0
32,739	32,838	228	0	0	0
32,839	32,938	230	0	0	0
32,939	33,038	232	0	0	0
33,039	33,138	234	0	0	0
33,139	33,238	236	0	0	0
33,239	33,338	238	0	0	0
33,339	33,438	240	0	0	0
33,439	33,538	242	0	0	0
33,539	33,638	244	0	0	0
33,639	33,738	246	0	0	0
33,739	33,838	248	0	0	0
33,839	33,938	250	0	0	0
33,939	34,038	252	0	0	0
34,039	34,138	254	0	0	0
34,139	34,238	256	0	0	0
34,239	34,338	258	0	0	0
34,339	34,438	260	0	0	0
34,439	34,538	262	0	0	0
34,539	34,638	264	0	0	0
34,639	34,738	266	0	0	0
34,739	34,838	268	0	0	0
34,839	34,938	270	0	0	0
34,939	35,038	272	0	0	0
35,039	35,138	274	0	0	0
35,139	35,238	276	0	0	0
35,239	35,338	278	0	0	0
35,339	35,438	280	0	0	0

Continued on next page.

2015 California 2EZ Table

Head of Household

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

(continued)

This table gives you credit of \$8,088 for your standard deduction, \$109 for your personal exemption credit, and \$337 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is... At Least	But not over	Number of Dependents			
		0	1	2	3
35,439	35,538	282	0	0	0
35,539	35,638	284	0	0	0
35,639	35,738	286	0	0	0
35,739	35,838	288	0	0	0
35,839	35,938	290	0	0	0
35,939	36,038	292	0	0	0
36,039	36,138	294	0	0	0
36,139	36,238	296	0	0	0
36,239	36,338	298	0	0	0
36,339	36,438	300	0	0	0
36,439	36,538	302	0	0	0
36,539	36,638	304	0	0	0
36,639	36,738	306	0	0	0
36,739	36,838	308	0	0	0
36,839	36,938	310	0	0	0
36,939	37,038	312	0	0	0
37,039	37,138	314	0	0	0
37,139	37,238	316	0	0	0
37,239	37,338	318	0	0	0
37,339	37,438	320	0	0	0
37,439	37,538	322	0	0	0
37,539	37,638	324	0	0	0
37,639	37,738	326	0	0	0
37,739	37,838	328	0	0	0
37,839	37,938	330	0	0	0
37,939	38,038	332	0	0	0
38,039	38,138	334	0	0	0
38,139	38,238	336	0	0	0
38,239	38,338	338	1	0	0
38,339	38,438	340	3	0	0
38,439	38,538	342	5	0	0
38,539	38,638	344	7	0	0
38,639	38,738	346	9	0	0
38,739	38,838	348	11	0	0
38,839	38,938	350	13	0	0
38,939	39,038	352	15	0	0
39,039	39,138	354	17	0	0
39,139	39,238	356	19	0	0
39,239	39,338	358	21	0	0
39,339	39,438	360	23	0	0
39,439	39,538	362	25	0	0
39,539	39,638	364	27	0	0
39,639	39,738	366	29	0	0
39,739	39,838	368	31	0	0
39,839	39,938	370	33	0	0
39,939	40,038	372	35	0	0
40,039	40,138	374	37	0	0
40,139	40,238	376	39	0	0
40,239	40,338	378	41	0	0
40,339	40,438	380	43	0	0
40,439	40,538	382	45	0	0
40,539	40,638	384	47	0	0
40,639	40,738	386	49	0	0
40,739	40,838	388	51	0	0
40,839	40,938	390	53	0	0

If Your Income is... At Least	But not over	Number of Dependents			
		0	1	2	3
40,939	41,038	392	55	0	0
41,039	41,138	394	57	0	0
41,139	41,238	396	59	0	0
41,239	41,338	398	61	0	0
41,339	41,438	400	63	0	0
41,439	41,538	402	65	0	0
41,539	41,638	404	67	0	0
41,639	41,738	406	69	0	0
41,739	41,838	408	71	0	0
41,839	41,938	410	73	0	0
41,939	42,038	412	75	0	0
42,039	42,138	414	77	0	0
42,139	42,238	416	79	0	0
42,239	42,338	418	81	0	0
42,339	42,438	420	83	0	0
42,439	42,538	422	85	0	0
42,539	42,638	424	87	0	0
42,639	42,738	426	89	0	0
42,739	42,838	428	91	0	0
42,839	42,938	430	93	0	0
42,939	43,038	432	95	0	0
43,039	43,138	434	97	0	0
43,139	43,238	436	99	0	0
43,239	43,338	438	101	0	0
43,339	43,438	440	103	0	0
43,439	43,538	442	105	0	0
43,539	43,638	444	107	0	0
43,639	43,738	446	109	0	0
43,739	43,838	448	111	0	0
43,839	43,938	450	113	0	0
43,939	44,038	452	115	0	0
44,039	44,138	454	117	0	0
44,139	44,238	456	119	0	0
44,239	44,338	458	121	0	0
44,339	44,438	460	123	0	0
44,439	44,538	462	125	0	0
44,539	44,638	464	127	0	0
44,639	44,738	466	129	0	0
44,739	44,838	468	131	0	0
44,839	44,938	470	133	0	0
44,939	45,038	472	135	0	0
45,039	45,138	474	137	0	0
45,139	45,238	476	139	0	0
45,239	45,338	478	141	0	0
45,339	45,438	481	144	0	0
45,439	45,538	485	148	0	0
45,539	45,638	489	152	0	0
45,639	45,738	493	156	0	0
45,739	45,838	497	160	0	0
45,839	45,938	501	164	0	0
45,939	46,038	505	168	0	0
46,039	46,138	509	172	0	0
46,139	46,238	513	176	0	0
46,239	46,338	517	180	0	0
46,339	46,438	521	184	0	0

If Your Income is... At Least	But not over	Number of Dependents			
		0	1	2	3
46,439	46,538	525	188	0	0
46,539	46,638	529	192	0	0
46,639	46,738	533	196	0	0
46,739	46,838	537	200	0	0
46,839	46,938	541	204	0	0
46,939	47,038	545	208	0	0
47,039	47,138	549	212	0	0
47,139	47,238	553	216	0	0
47,239	47,338	557	220	0	0
47,339	47,438	561	224	0	0
47,439	47,538	565	228	0	0
47,539	47,638	569	232	0	0
47,639	47,738	573	236	0	0
47,739	47,838	577	240	0	0
47,839	47,938	581	244	0	0
47,939	48,038	585	248	0	0
48,039	48,138	589	252	0	0
48,139	48,238	593	256	0	0
48,239	48,338	597	260	0	0
48,339	48,438	601	264	0	0
48,439	48,538	605	268	0	0
48,539	48,638	609	272	0	0
48,639	48,738	613	276	0	0
48,739	48,838	617	280	0	0
48,839	48,938	621	284	0	0
48,939	49,038	625	288	0	0
49,039	49,138	629	292	0	0
49,139	49,238	633	296	0	0
49,239	49,338	637	300	0	0
49,339	49,438	641	304	0	0
49,439	49,538	645	308	0	0
49,539	49,638	649	312	0	0
49,639	49,738	653	316	0	0
49,739	49,838	657	320	0	0
49,839	49,938	661	324	0	0
49,939	50,038	665	328	0	0
50,039	50,138	669	332	0	0
50,139	50,238	673	336	0	0
50,239	50,338	677	340	3	0
50,339	50,438	681	344	7	0
50,439	50,538	685	348	11	0
50,539	50,638	689	352	15	0
50,639	50,738	693	356	19	0
50,739	50,838	697	360	23	0
50,839	50,938	701	364	27	0
50,939	51,038	705	368	31	0
51,039	51,138	709	372	35	0
51,139	51,238	713	376	39	0
51,239	51,338	717	380	43	0
51,339	51,438	721	384	47	0
51,439	51,538	725	388	51	0
51,539	51,638	729	392	55	0
51,639	51,738	733	396	59	0
51,739	51,838	737	400	63	0
51,839	51,938	741	404	67	0

Continued on next page.

2015 California 2EZ Table

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

Head of Household

(continued)

This table gives you credit of \$8,088 for your standard deduction, \$109 for your personal exemption credit, and \$337 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
51,939	52,038	745	408	71	0
52,039	52,138	749	412	75	0
52,139	52,238	753	416	79	0
52,239	52,338	757	420	83	0
52,339	52,438	761	424	87	0
52,439	52,538	765	428	91	0
52,539	52,638	769	432	95	0
52,639	52,738	773	436	99	0
52,739	52,838	777	440	103	0
52,839	52,938	781	444	107	0
52,939	53,038	785	448	111	0
53,039	53,138	789	452	115	0
53,139	53,238	793	456	119	0
53,239	53,338	797	460	123	0
53,339	53,438	801	464	127	0
53,439	53,538	805	468	131	0
53,539	53,638	809	472	135	0
53,639	53,738	813	476	139	0
53,739	53,838	817	480	143	0
53,839	53,938	821	484	147	0
53,939	54,038	825	488	151	0
54,039	54,138	829	492	155	0
54,139	54,238	833	496	159	0
54,239	54,338	837	500	163	0
54,339	54,438	841	504	167	0
54,439	54,538	845	508	171	0
54,539	54,638	849	512	175	0
54,639	54,738	853	516	179	0
54,739	54,838	857	520	183	0
54,839	54,938	861	524	187	0
54,939	55,038	865	528	191	0
55,039	55,138	869	532	195	0
55,139	55,238	873	536	199	0
55,239	55,338	877	540	203	0
55,339	55,438	881	544	207	0
55,439	55,538	885	548	211	0
55,539	55,638	889	552	215	0
55,639	55,738	893	556	219	0
55,739	55,838	897	560	223	0
55,839	55,938	901	564	227	0
55,939	56,038	905	568	231	0
56,039	56,138	910	573	236	0
56,139	56,238	916	579	242	0
56,239	56,338	922	585	248	0
56,339	56,438	928	591	254	0
56,439	56,538	934	597	260	0
56,539	56,638	940	603	266	0
56,639	56,738	946	609	272	0
56,739	56,838	952	615	278	0
56,839	56,938	958	621	284	0
56,939	57,038	964	627	290	0
57,039	57,138	970	633	296	0
57,139	57,238	976	639	302	0
57,239	57,338	982	645	308	0
57,339	57,438	988	651	314	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
57,439	57,538	994	657	320	0
57,539	57,638	1,000	663	326	0
57,639	57,738	1,006	669	332	0
57,739	57,838	1,012	675	338	1
57,839	57,938	1,018	681	344	7
57,939	58,038	1,024	687	350	13
58,039	58,138	1,030	693	356	19
58,139	58,238	1,036	699	362	25
58,239	58,338	1,042	705	368	31
58,339	58,438	1,048	711	374	37
58,439	58,538	1,054	717	380	43
58,539	58,638	1,060	723	386	49
58,639	58,738	1,066	729	392	55
58,739	58,838	1,072	735	398	61
58,839	58,938	1,078	741	404	67
58,939	59,038	1,084	747	410	73
59,039	59,138	1,090	753	416	79
59,139	59,238	1,096	759	422	85
59,239	59,338	1,102	765	428	91
59,339	59,438	1,108	771	434	97
59,439	59,538	1,114	777	440	103
59,539	59,638	1,120	783	446	109
59,639	59,738	1,126	789	452	115
59,739	59,838	1,132	795	458	121
59,839	59,938	1,138	801	464	127
59,939	60,038	1,144	807	470	133
60,039	60,138	1,150	813	476	139
60,139	60,238	1,156	819	482	145
60,239	60,338	1,162	825	488	151
60,339	60,438	1,168	831	494	157
60,439	60,538	1,174	837	500	163
60,539	60,638	1,180	843	506	169
60,639	60,738	1,186	849	512	175
60,739	60,838	1,192	855	518	181
60,839	60,938	1,198	861	524	187
60,939	61,038	1,204	867	530	193
61,039	61,138	1,210	873	536	199
61,139	61,238	1,216	879	542	205
61,239	61,338	1,222	885	548	211
61,339	61,438	1,228	891	554	217
61,439	61,538	1,234	897	560	223
61,539	61,638	1,240	903	566	229
61,639	61,738	1,246	909	572	235
61,739	61,838	1,252	915	578	241
61,839	61,938	1,258	921	584	247
61,939	62,038	1,264	927	590	253
62,039	62,138	1,270	933	596	259
62,139	62,238	1,276	939	602	265
62,239	62,338	1,282	945	608	271
62,339	62,438	1,288	951	614	277
62,439	62,538	1,294	957	620	283
62,539	62,638	1,300	963	626	289
62,639	62,738	1,306	969	632	295
62,739	62,838	1,312	975	638	301
62,839	62,938	1,318	981	644	307

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
62,939	63,038	1,324	987	650	313
63,039	63,138	1,330	993	656	319
63,139	63,238	1,336	999	662	325
63,239	63,338	1,342	1,005	668	331
63,339	63,438	1,348	1,011	674	337
63,439	63,538	1,354	1,017	680	343
63,539	63,638	1,360	1,023	686	349
63,639	63,738	1,366	1,029	692	355
63,739	63,838	1,372	1,035	698	361
63,839	63,938	1,378	1,041	704	367
63,939	64,038	1,384	1,047	710	373
64,039	64,138	1,390	1,053	716	379
64,139	64,238	1,396	1,059	722	385
64,239	64,338	1,402	1,065	728	391
64,339	64,438	1,408	1,071	734	397
64,439	64,538	1,414	1,077	740	403
64,539	64,638	1,420	1,083	746	409
64,639	64,738	1,426	1,089	752	415
64,739	64,838	1,432	1,095	758	421
64,839	64,938	1,438	1,101	764	427
64,939	65,038	1,444	1,107	770	433
65,039	65,138	1,450	1,113	776	439
65,139	65,238	1,456	1,119	782	445
65,239	65,338	1,462	1,125	788	451
65,339	65,438	1,468	1,131	794	457
65,439	65,538	1,474	1,137	800	463
65,539	65,638	1,480	1,143	806	469
65,639	65,738	1,486	1,149	812	475
65,739	65,838	1,492	1,155	818	481
65,839	65,938	1,498	1,161	824	487
65,939	66,038	1,504	1,167	830	493
66,039	66,138	1,510	1,173	836	499
66,139	66,238	1,516	1,179	842	505
66,239	66,338	1,522	1,185	848	511
66,339	66,438	1,528	1,191	854	517
66,439	66,538	1,534	1,197	860	523
66,539	66,638	1,540	1,203	866	529
66,639	66,738	1,546	1,209	872	535
66,739	66,838	1,552	1,215	878	541
66,839	66,938	1,558	1,221	884	547
66,939	67,038	1,564	1,227	890	553
67,039	67,138	1,570	1,233	896	559
67,139	67,238	1,576	1,239	902	565
67,239	67,338	1,582	1,245	908	571
67,339	67,438	1,588	1,251	914	577
67,439	67,538	1,594	1,257	920	583
67,539	67,638	1,600	1,263	926	589
67,639	67,738	1,606	1,269	932	595
67,739	67,838	1,612	1,275	938	601
67,839	67,938	1,618	1,281	944	607
67,939	68,038	1,624	1,287	950	613
68,039	68,138	1,630	1,293	956	619
68,139	68,238	1,636	1,299	962	625
68,239	68,338	1,642	1,305	968	631
68,339	68,438	1,648	1,311	974	637
68,439	68,538	1,654	1,317	980	643
68,539	68,638	1,660	1,323	986	649
68,639	68,738	1,666	1,329	992	655

Continued on next page.

2015 California 2EZ Table

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

Head of Household

(continued)

This table gives you credit of \$8,088 for your standard deduction, \$109 for your personal exemption credit, and \$337 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents				
At Least	But not over	0	1	2	3	3
68,439	68,538	1,674	1,337	1,000	663	
68,539	68,638	1,682	1,345	1,008	671	
68,639	68,738	1,690	1,353	1,016	679	
68,739	68,838	1,698	1,361	1,024	687	
68,839	68,938	1,706	1,369	1,032	695	
68,939	69,038	1,714	1,377	1,040	703	
69,039	69,138	1,722	1,385	1,048	711	
69,139	69,238	1,730	1,393	1,056	719	
69,239	69,338	1,738	1,401	1,064	727	
69,339	69,438	1,746	1,409	1,072	735	
69,439	69,538	1,754	1,417	1,080	743	
69,539	69,638	1,762	1,425	1,088	751	
69,639	69,738	1,770	1,433	1,096	759	
69,739	69,838	1,778	1,441	1,104	767	
69,839	69,938	1,786	1,449	1,112	775	
69,939	70,038	1,794	1,457	1,120	783	
70,039	70,138	1,802	1,465	1,128	791	
70,139	70,238	1,810	1,473	1,136	799	
70,239	70,338	1,818	1,481	1,144	807	
70,339	70,438	1,826	1,489	1,152	815	
70,439	70,538	1,834	1,497	1,160	823	
70,539	70,638	1,842	1,505	1,168	831	
70,639	70,738	1,850	1,513	1,176	839	
70,739	70,838	1,858	1,521	1,184	847	
70,839	70,938	1,866	1,529	1,192	855	
70,939	71,038	1,874	1,537	1,200	863	
71,039	71,138	1,882	1,545	1,208	871	
71,139	71,238	1,890	1,553	1,216	879	
71,239	71,338	1,898	1,561	1,224	887	
71,339	71,438	1,906	1,569	1,232	895	
71,439	71,538	1,914	1,577	1,240	903	
71,539	71,638	1,922	1,585	1,248	911	
71,639	71,738	1,930	1,593	1,256	919	
71,739	71,838	1,938	1,601	1,264	927	
71,839	71,938	1,946	1,609	1,272	935	
71,939	72,038	1,954	1,617	1,280	943	
72,039	72,138	1,962	1,625	1,288	951	
72,139	72,238	1,970	1,633	1,296	959	
72,239	72,338	1,978	1,641	1,304	967	
72,339	72,438	1,986	1,649	1,312	975	
72,439	72,538	1,994	1,657	1,320	983	
72,539	72,638	2,002	1,665	1,328	991	
72,639	72,738	2,010	1,673	1,336	999	
72,739	72,838	2,018	1,681	1,344	1,007	
72,839	72,938	2,026	1,689	1,352	1,015	
72,939	73,038	2,034	1,697	1,360	1,023	
73,039	73,138	2,042	1,705	1,368	1,031	
73,139	73,238	2,050	1,713	1,376	1,039	
73,239	73,338	2,058	1,721	1,384	1,047	
73,339	73,438	2,066	1,729	1,392	1,055	
73,439	73,538	2,074	1,737	1,400	1,063	
73,539	73,638	2,082	1,745	1,408	1,071	
73,639	73,738	2,090	1,753	1,416	1,079	
73,739	73,838	2,098	1,761	1,424	1,087	
73,839	73,938	2,106	1,769	1,432	1,095	

If Your Income is...		Number of Dependents				
At Least	But not over	0	1	2	3	3
73,939	74,038	2,114	1,777	1,440	1,103	
74,039	74,138	2,122	1,785	1,448	1,111	
74,139	74,238	2,130	1,793	1,456	1,119	
74,239	74,338	2,138	1,801	1,464	1,127	
74,339	74,438	2,146	1,809	1,472	1,135	
74,439	74,538	2,154	1,817	1,480	1,143	
74,539	74,638	2,162	1,825	1,488	1,151	
74,639	74,738	2,170	1,833	1,496	1,159	
74,739	74,838	2,178	1,841	1,504	1,167	
74,839	74,938	2,186	1,849	1,512	1,175	
74,939	75,038	2,194	1,857	1,520	1,183	
75,039	75,138	2,202	1,865	1,528	1,191	
75,139	75,238	2,210	1,873	1,536	1,199	
75,239	75,338	2,218	1,881	1,544	1,207	
75,339	75,438	2,226	1,889	1,552	1,215	
75,439	75,538	2,234	1,897	1,560	1,223	
75,539	75,638	2,242	1,905	1,568	1,231	
75,639	75,738	2,250	1,913	1,576	1,239	
75,739	75,838	2,258	1,921	1,584	1,247	
75,839	75,938	2,266	1,929	1,592	1,255	
75,939	76,038	2,274	1,937	1,600	1,263	
76,039	76,138	2,282	1,945	1,608	1,271	
76,139	76,238	2,290	1,953	1,616	1,279	
76,239	76,338	2,298	1,961	1,624	1,287	
76,339	76,438	2,306	1,969	1,632	1,295	
76,439	76,538	2,314	1,977	1,640	1,303	
76,539	76,638	2,322	1,985	1,648	1,311	
76,639	76,738	2,330	1,993	1,656	1,319	
76,739	76,838	2,338	2,001	1,664	1,327	
76,839	76,938	2,346	2,009	1,672	1,335	
76,939	77,038	2,354	2,017	1,680	1,343	
77,039	77,138	2,362	2,025	1,688	1,351	
77,139	77,238	2,370	2,033	1,696	1,359	
77,239	77,338	2,378	2,041	1,704	1,367	
77,339	77,438	2,386	2,049	1,712	1,375	
77,439	77,538	2,394	2,057	1,720	1,383	
77,539	77,638	2,402	2,065	1,728	1,391	
77,639	77,738	2,410	2,073	1,736	1,399	
77,739	77,838	2,418	2,081	1,744	1,407	
77,839	77,938	2,426	2,089	1,752	1,415	
77,939	78,038	2,434	2,097	1,760	1,423	
78,039	78,138	2,442	2,105	1,768	1,431	
78,139	78,238	2,450	2,113	1,776	1,439	
78,239	78,338	2,458	2,121	1,784	1,447	
78,339	78,438	2,466	2,129	1,792	1,455	
78,439	78,538	2,474	2,137	1,800	1,463	
78,539	78,638	2,482	2,145	1,808	1,471	
78,639	78,738	2,490	2,153	1,816	1,479	
78,739	78,838	2,500	2,161	1,824	1,487	
78,839	78,938	2,508	2,169	1,832	1,495	
78,939	79,038	2,516	2,177	1,840	1,503	
79,039	79,138	2,524	2,185	1,848	1,511	
79,139	79,238	2,532	2,193	1,856	1,519	
79,239	79,338	2,540	2,201	1,864	1,527	
79,339	79,438	2,548	2,209	1,872	1,535	
79,439	79,538	2,556	2,217	1,880	1,543	
79,539	79,638	2,564	2,225	1,888	1,551	

If Your Income is...		Number of Dependents				
At Least	But not over	0	1	2	3	3
79,639	79,738	2,572	2,233	1,897	1,560	
79,739	79,838	2,580	2,241	1,905	1,568	
79,839	79,938	2,588	2,249	1,913	1,576	
79,939	80,038	2,596	2,257	1,921	1,584	
80,039	80,138	2,604	2,265	1,929	1,592	
80,139	80,238	2,612	2,273	1,937	1,600	
80,239	80,338	2,620	2,281	1,945	1,608	
80,339	80,438	2,628	2,289	1,953	1,616	
80,439	80,538	2,636	2,297	1,961	1,624	
80,539	80,638	2,644	2,305	1,969	1,632	
80,639	80,738	2,652	2,313	1,977	1,640	
80,739	80,838	2,660	2,321	1,985	1,648	
80,839	80,938	2,668	2,329	1,993	1,656	
80,939	81,038	2,676	2,337	2,001	1,664	
81,039	81,138	2,684	2,345	2,009	1,672	
81,139	81,238	2,692	2,353	2,017	1,680	
81,239	81,338	2,700	2,361	2,025	1,688	
81,339	81,438	2,708	2,369	2,033	1,696	
81,439	81,538	2,716	2,377	2,041	1,704	
81,539	81,638	2,724	2,385	2,049	1,712	
81,639	81,738	2,732	2,393	2,057	1,720	
81,739	81,838	2,740	2,401	2,065	1,728	
81,839	81,938	2,748	2,409	2,073	1,736	
81,939	82,038	2,756	2,417	2,081	1,744	
82,039	82,138	2,764	2,425	2,089	1,752	
82,139	82,238	2,772	2,433	2,097	1,760	
82,239	82,338	2,780	2,441	2,105	1,768	
82,339	82,438	2,788	2,449	2,113	1,776	
82,439	82,538	2,796	2,457	2,121	1,784	
82,539	82,638	2,804	2,465	2,129	1,792	
82,639	82,738	2,812	2,473	2,137	1,800	
82,739	82,838	2,820	2,481	2,145	1,808	
82,839	82,938	2,828	2,489	2,153	1,816	
82,939	83,038	2,836	2,497	2,161	1,824	
83,039	83,138	2,844	2,505	2,169	1,832	
83,139	83,238	2,				

2015 California 2EZ Table

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

Head of Household

(continued)

This table gives you credit of \$8,088 for your standard deduction, \$109 for your personal exemption credit, and \$337 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled “If Your Income is ...” to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled “Number of dependents” to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...	Number of Dependents				
	At Least	But not over	0	1	2
84,939	85,038	3,082	2,745	2,408	2,071
85,039	85,138	3,091	2,754	2,417	2,080
85,139	85,238	3,101	2,764	2,427	2,090
85,239	85,338	3,110	2,773	2,436	2,099
85,339	85,438	3,119	2,782	2,445	2,108
85,439	85,538	3,129	2,792	2,455	2,118
85,539	85,638	3,138	2,801	2,464	2,127
85,639	85,738	3,147	2,810	2,473	2,136
85,739	85,838	3,156	2,819	2,482	2,145
85,839	85,938	3,166	2,829	2,492	2,155
85,939	86,038	3,175	2,838	2,501	2,164
86,039	86,138	3,184	2,847	2,510	2,173
86,139	86,238	3,194	2,857	2,520	2,183
86,239	86,338	3,203	2,866	2,529	2,192
86,339	86,438	3,212	2,875	2,538	2,201
86,439	86,538	3,222	2,885	2,548	2,211
86,539	86,638	3,231	2,894	2,557	2,220
86,639	86,738	3,240	2,903	2,566	2,229
86,739	86,838	3,249	2,912	2,575	2,238
86,839	86,938	3,259	2,922	2,585	2,248
86,939	87,038	3,268	2,931	2,594	2,257
87,039	87,138	3,277	2,940	2,603	2,266
87,139	87,238	3,287	2,950	2,613	2,276
87,239	87,338	3,296	2,959	2,622	2,285
87,339	87,438	3,305	2,968	2,631	2,294
87,439	87,538	3,315	2,978	2,641	2,304
87,539	87,638	3,324	2,987	2,650	2,313
87,639	87,738	3,333	2,996	2,659	2,322
87,739	87,838	3,342	3,005	2,668	2,331
87,839	87,938	3,352	3,015	2,678	2,341
87,939	88,038	3,361	3,024	2,687	2,350
88,039	88,138	3,370	3,033	2,696	2,359
88,139	88,238	3,380	3,043	2,706	2,369
88,239	88,338	3,389	3,052	2,715	2,378
88,339	88,438	3,398	3,061	2,724	2,387
88,439	88,538	3,408	3,071	2,734	2,397
88,539	88,638	3,417	3,080	2,743	2,406
88,639	88,738	3,426	3,089	2,752	2,415
88,739	88,838	3,435	3,098	2,761	2,424
88,839	88,938	3,445	3,108	2,771	2,434
88,939	89,038	3,454	3,117	2,780	2,443
89,039	89,138	3,463	3,126	2,789	2,452
89,139	89,238	3,473	3,136	2,799	2,462
89,239	89,338	3,482	3,145	2,808	2,471
89,339	89,438	3,491	3,154	2,817	2,480
89,439	89,538	3,501	3,164	2,827	2,490
89,539	89,638	3,510	3,173	2,836	2,499
89,639	89,738	3,519	3,182	2,845	2,508
89,739	89,838	3,528	3,191	2,854	2,517
89,839	89,938	3,538	3,201	2,864	2,527
89,939	90,038	3,547	3,210	2,873	2,536
90,039	90,138	3,556	3,219	2,882	2,545
90,139	90,238	3,566	3,229	2,892	2,555
90,239	90,338	3,575	3,238	2,901	2,564
90,339	90,438	3,584	3,247	2,910	2,573

If Your Income is...	Number of Dependents				
	At Least	But not over	0	1	2
90,439	90,538	3,594	3,257	2,920	2,583
90,539	90,638	3,603	3,266	2,929	2,592
90,639	90,738	3,612	3,275	2,938	2,601
90,739	90,838	3,621	3,284	2,947	2,610
90,839	90,938	3,631	3,294	2,957	2,620
90,939	91,038	3,640	3,303	2,966	2,629
91,039	91,138	3,649	3,312	2,975	2,638
91,139	91,238	3,659	3,322	2,985	2,648
91,239	91,338	3,668	3,331	2,994	2,657
91,339	91,438	3,677	3,340	3,003	2,666
91,439	91,538	3,687	3,350	3,013	2,676
91,539	91,638	3,696	3,359	3,022	2,685
91,639	91,738	3,705	3,368	3,031	2,694
91,739	91,838	3,714	3,377	3,040	2,703
91,839	91,938	3,724	3,387	3,050	2,713
91,939	92,038	3,733	3,396	3,059	2,722
92,039	92,138	3,742	3,405	3,068	2,731
92,139	92,238	3,752	3,415	3,078	2,741
92,239	92,338	3,761	3,424	3,087	2,750
92,339	92,438	3,770	3,433	3,096	2,759
92,439	92,538	3,780	3,443	3,106	2,769
92,539	92,638	3,789	3,452	3,115	2,778
92,639	92,738	3,798	3,461	3,124	2,787
92,739	92,838	3,807	3,470	3,133	2,796
92,839	92,938	3,817	3,480	3,143	2,806
92,939	93,038	3,826	3,489	3,152	2,815
93,039	93,138	3,835	3,498	3,161	2,824
93,139	93,238	3,845	3,508	3,171	2,834
93,239	93,338	3,854	3,517	3,180	2,843
93,339	93,438	3,863	3,526	3,189	2,852
93,439	93,538	3,873	3,536	3,199	2,862
93,539	93,638	3,882	3,545	3,208	2,871
93,639	93,738	3,891	3,554	3,217	2,880
93,739	93,838	3,900	3,563	3,226	2,889
93,839	93,938	3,910	3,573	3,236	2,899
93,939	94,038	3,919	3,582	3,245	2,908
94,039	94,138	3,928	3,591	3,254	2,917
94,139	94,238	3,938	3,601	3,264	2,927
94,239	94,338	3,947	3,610	3,273	2,936
94,339	94,438	3,956	3,619	3,282	2,945
94,439	94,538	3,966	3,629	3,292	2,955
94,539	94,638	3,975	3,638	3,301	2,964
94,639	94,738	3,984	3,647	3,310	2,973
94,739	94,838	3,993	3,656	3,319	2,982
94,839	94,938	4,003	3,666	3,329	2,992
94,939	95,038	4,012	3,675	3,338	3,001
95,039	95,138	4,021	3,684	3,347	3,010
95,139	95,238	4,031	3,694	3,357	3,020
95,239	95,338	4,040	3,703	3,366	3,029
95,339	95,438	4,049	3,712	3,375	3,038
95,439	95,538	4,059	3,722	3,385	3,048
95,539	95,638	4,068	3,731	3,394	3,057
95,639	95,738	4,077	3,740	3,403	3,066
95,739	95,838	4,086	3,749	3,412	3,075
95,839	95,938	4,096	3,759	3,422	3,085

If Your Income is...	Number of Dependents				
	At Least	But not over	0	1	2
95,939	96,038	4,105	3,768	3,431	3,094
96,039	96,138	4,114	3,777	3,440	3,103
96,139	96,238	4,124	3,787	3,450	3,113
96,239	96,338	4,133	3,796	3,459	3,122
96,339	96,438	4,142	3,805	3,468	3,131
96,439	96,538	4,152	3,815	3,478	3,141
96,539	96,638	4,161	3,824	3,487	3,150
96,639	96,738	4,170	3,833	3,496	3,159
96,739	96,838	4,179	3,842	3,505	3,168
96,839	96,938	4,189	3,852	3,515	3,178
96,939	97,038	4,198	3,861	3,524	3,187
97,039	97,138	4,207	3,870	3,533	3,196
97,139	97,238	4,217	3,880	3,543	3,206
97,239	97,338	4,226	3,889	3,552	3,215
97,339	97,438	4,235	3,898	3,561	3,224
97,439	97,538	4,245	3,908	3,571	3,234
97,539	97,638	4,254	3,917	3,580	3,243
97,639	97,738	4,263	3,926	3,589	3,252
97,739	97,838	4,272	3,935	3,598	3,261
97,839	97,938	4,282	3,945	3,608	3,271
97,939	98,038	4,291	3,954	3,617	3,280
98,039	98,138	4,300	3,963	3,626	3,289
98,139	98,238	4,310	3,973	3,636	3,299
98,239	98,338	4,319	3,982	3,645	3,308
98,339	98,438	4,328	3,991	3,654	3,317
98,439	98,538	4,338	4,001	3,664	3,327
98,539	98,638	4,347	4,010	3,673	3,336
98,639	98,738	4,356	4,019	3,682	3,345
98,739	98,838	4,365	4,028	3,691	3,354
98,839	98,938	4,375	4,038	3,701	3,364
98,939	99,038	4,384	4,047	3,710	3,373
99,039	99,138	4,393	4,056	3,719	3,382
99,139	99,238	4,403	4,066	3,729	3,392
99,239	99,338	4,412	4,075	3,738	3,401
99,339	99,438	4,421	4,084	3,747	3,410
99,439	99,538	4,431	4,094	3,757	3,420
99,539	99,638	4,440	4,103	3,766	3,429
99,639	99,738	4,449	4,112	3,775	3,438
99,739	99,838	4,458	4,121	3,784	3,447
99,839	99,938	4,468	4,131	3,794	3,457
99,939	100,000	4,477	4,140	3,803	3,466
IF YOUR INCOME IS OVER \$100,000 USE FORM 540, OR FILE ONLINE THROUGH CalFile and e-file. Go to ftb.ca.gov					

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Code Frequently Asked Questions:

- 100 Do I need to file a tax return?
- 111 Which form should I use?
- 201 How can I get an extension to file?
- 203 What is the nonrefundable renter's credit and how do I qualify?
- 204 I never received a Form W-2, what do I do?
- 215 Who qualifies me to use the head of household filing status?
- 619 How do I report a change of address?
- 506 How do I get information about my Form 1099-G?

Code California Forms and Publications:

- 900 California Resident Income Tax Booklet (includes Form 540)
- 965 Form 540 2EZ Tax Booklet
- 903 Schedule CA (540), California Adjustments – Residents
- 932 FTB 3506, Child and Dependent Care Expenses Credit
- 907 Form 540-ES, Estimated Tax for Individuals
- 908 Form 540X, Amended Individual Income Tax Return
- 914 California Nonresident or Part-Year Resident Income Tax Booklet (includes Long and Short Form 540NR)
- 938 FTB 3514, California Earned Income Tax Credit
- 921 FTB 3519, Payment for Automatic Extension for Individuals
- 922 FTB 3525, Substitute for Form W-2, Wage and Tax Statement
- 939 FTB 3532, Head of Household Filing Status Schedule
- 949 FTB 3567, Installment Agreement Request
- 946 FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California
- 934 FTB Pub. 1540, California Head of Household Filing Status
- 943 FTB 4058, California Taxpayers' Bill of Rights

General Phone Service

Telephone assistance is available year-round from 7 a.m. until 5 p.m. Monday through Friday, except holidays. Hours subject to change.

Telephone: 800.852.5711 from within the United States
916.845.6500 from outside the United States
800.829.1040 for federal tax questions, call the IRS
TTY/TDD: 800.822.6268 for persons with hearing or speech impairments

Asistencia en español

Asistencia telefónica está disponible durante todo el año desde las 7 a.m. hasta las 5 p.m. de lunes a viernes, excepto días feriados. Las horas están sujetas a cambios.

Teléfono: 800.852.5711 dentro de los Estados Unidos
916.845.6500 fuera de los Estados Unidos
800.829.1040 para preguntas sobre impuestos federales, llame al IRS
TTY/TDD: 800.822.6268 para personas con discapacidades auditivas o del habla

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For
You

Federal Earned Income Tax Credit (EITC)

If you earned less than \$53,267 (less than \$20,330 if you do not have any qualifying children), you may be eligible to get the EITC to reduce the federal tax you owe, or get a refund if you do not owe any federal tax. Call the IRS at 800.829.4477 and enter topic 601 when instructed, visit irs.gov and search for **eitc**, or see your federal tax booklet for more information.

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Visit our website:

ftb.ca.gov