

CALIFORNIA

540 2EZ

Forms & Instructions

2017

Personal Income Tax Booklet

Members of the Franchise Tax Board

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STATE OF CALIFORNIA
Franchise Tax Board

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What's New and Other Important Information for 2017

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

- California YMCA Youth and Government Voluntary Tax Contribution Fund
- Habitat for Humanity Voluntary Tax Contribution Fund
- California Senior Citizen Advocacy Voluntary Tax Contribution Fund
- Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund
- Rape Backlog Kit Voluntary Tax Contribution Fund

Schedule X, California Explanation of Amended Return Changes – For taxable years beginning on or after January 1, 2017, the Schedule X has replaced Form 540X, Amended Individual Income Tax Return. For additional information, see “Instructions for Filing a 2017 Amended Return” on page 15.

Improper Withholding on Severance Paid to Veterans – The Combat-Injured Veterans Tax Fairness Act of 2016 gives veterans who retired from the Armed Forces for medical reasons additional time to claim a refund if they had taxes improperly withheld from their severance pay. If you filed an amended return with the IRS on this issue, you have two years to file your amended California return.

California Earned Income Tax Credit – For taxable years beginning on or after January 1, 2017, California conforms to federal law to include in the definition of earned income net earnings from self employment. If you have self-employment income, you cannot use Form 540 2EZ. Get Form 540 at ftb.ca.gov/forms or e-file.

Earned income thresholds have also increased. You may now qualify for the refundable EITC if you have earned income of less than \$22,301. Additional information can be found on form FTB 3514, California Earned Income Tax Credit.

Electronic Funds Withdrawal (EFW) – Make extension payments using tax preparation software. Check with your software provider to determine if they support EFW for extension payments.

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

Make tax time less taxing! Check MyFTB for information about your FTB-issued 1099-Gs, 1099-INTs, California wage and withholding data, and more! Go to ftb.ca.gov and login or register for MyFTB.

Direct Deposit 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/e-pay. 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, 2018, you are considered to be age 65 on December 31, 2017.
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) Senior exemption Up to three dependent exemptions
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 \$14,086.
- You are married/RDP filing jointly or a qualifying widow(er) and your total income is less than or equal to \$28,122.
- You are head of household and your total income is less than or equal to \$19,922.
- 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 at ftb.ca.gov/forms.

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/forms.

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 12/31/17, my filing status was:	and on 12/31/17, my age was: (If your 65th birthday is on January 1, 2018, you are considered to be age 65 on December 31, 2017.)	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	17,029	28,796	37,621	13,623	25,390	34,215
		22,729	31,554	38,614	19,323	28,148	35,208
Married/RDP filing jointly (The income of both spouses/RDPs must be combined.)	Under 65 (both spouses/RDPs)	34,060	45,827	54,652	27,249	39,016	47,841
	65 or older (one spouse/RDP)	39,760	48,585	55,645	32,949	41,774	48,834
	65 or older (both spouses/RDPs)	45,460	54,285	61,345	38,649	47,474	54,534
Qualifying widow(er)	Under 65 65 or older		28,796	37,621		25,390	34,215
			31,554	38,614		28,148	35,208
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 \$17,029
- California adjusted gross income is more than \$13,623

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

- Gross income is more than \$34,060
- California adjusted gross income is more than \$27,249

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

- Gross income is more than \$28,796
- California adjusted gross income is more than \$25,390

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 \$3,886
Married/RDP filing jointly, head of household,
or qualifying widow(er) \$8,122

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

Get Form 540 at ftb.ca.gov/forms 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 17, 2018, but if you can't file by that date, you get an automatic paperless extension to file by October 15, 2018. Any tax due must be paid by April 17, 2018, 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, 2018, contact your employer. Only an employer issues or corrects federal Form W-2. California wage and withholding information is available on MyFTB at ftb.ca.gov. For more information, call 800.338.0505, follow the recorded instructions and enter code **204** when instructed.

5. Is direct deposit safe?

Direct deposit is 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.

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), file an amended Form 540 2EZ and attach Schedule X, to correct your previously filed tax return. Get Schedule X at ftb.ca.gov/forms or call 800.338.0505, follow the recorded instructions, and enter code **908** when instructed.

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?

Go to ftb.ca.gov and login or register for MyFTB or call 800.852.5711 and follow the recorded instructions to report a change of address. You may also use form FTB 3533, Change of Address. This form is available at ftb.ca.gov/forms. 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 file an amended Form 540 2EZ to correct your previously filed income tax return 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."

2017 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 3.

You cannot use Form 540 2EZ if:

- You file a joint tax return and either spouse/RDP was a nonresident in 2017. Use Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. These forms are available online at ftb.ca.gov/forms or file online using **e-file**.
- You are married/RDP and file a separate tax return. Get Form 540 online at ftb.ca.gov/forms 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 2016.
- 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.

If you need to amend your California resident income tax return, check the box at the top of Form 540 2EZ indicating AMENDED return and attach Schedule X, California Explanation of Amended Return Changes. For specific instructions, see "Instructions for Filing a 2017 Amended Return" on page 15.

Social security benefits may be taxable for federal tax purposes but are **not** taxable for California tax purposes.

Specific Line Instructions

Name(s) and Address

Print your first name, middle initial, last name, and address in the spaces provided at the top of the form.

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, 2017:

- 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, 2017, and did not remarry or enter into another RDP in 2017 (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, 2017, even if you did not live with your spouse/RDP at the end of 2017.
- Your spouse/RDP died in 2017 and you did not remarry or enter into another RDP in 2017.
- Your spouse/RDP died in 2018 before the 2017 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, 2017.
- You paid more than one-half the cost of keeping up your home for the year in 2017.
- 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 head of household (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 2015 or 2016, and you did not remarry or enter into another RDP in 2017.
- You have a child, stepchild, or adopted child (not a foster child) whom you can claim as a dependent or could claim as a dependent except that, for 2017:
 - The child had gross income of \$4,050 or more;
 - The child filed a joint return, or
 - You could be claimed as a dependent on someone else’s return.
- This child lived in your home for all of 2017. 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/forms or file online through **CalFile** or **e-file**.

Single	\$14,086
Married/RDP filing jointly or Qualifying widow(er)	\$28,122
Head of Household	\$19,922

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

Single	\$3,886
Married/RDP filing jointly, head of household, or qualifying widow(er)	\$8,122

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, 2018, you are considered to be age 65 on December 31, 2017.

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 2017 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/forms 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/forms 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 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/forms 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/forms 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/forms 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 \$114	
<ul style="list-style-type: none"> • If married/RDP and both spouses/RDPs can be claimed as a dependent by another taxpayer, enter \$228 • If married/RDP and only one spouse/RDP can be claimed, enter \$114 • If qualifying widow(er), enter \$228 	} 2 _____
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 \$114. If you entered 2 in the box on line 7, enter \$228.

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 11 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

You are required to enter a number on this line. If the amount due is zero, you must check the applicable box to indicate that you either owe no use tax, or you paid your use tax obligation directly to the California Department of Tax and Fee Administration (formerly known as the Board of Equalization).

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 California Department of Tax and Fee Administration’s website at cdtfa.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 California Department of Tax and Fee Administration. However, they may report certain personal purchases subject to use tax on the FTB income tax return.

You may not report business purchases subject to use tax on your income tax return if you:

- Have or are required to hold a California seller’s permit.
- Receive \$100,000 or more per year in gross receipts from business operations.
- Are otherwise registered or required to be registered with the California Department of Tax and Fee Administration to report use tax.

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 California Department of Tax and Fee Administration. For information on how to report use tax directly to the California Department of Tax and Fee Administration, go to their website at cdtfa.ca.gov and type “Find Information About Use Tax” in the search bar.

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

See page 12 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 and you are not registered or required to be registered with the California Department of Tax and Fee Administration to report sales or use tax.
- 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 non-business items purchased for \$1,000 or more each, and/or items purchased for use in a trade or business in addition to 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 all 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 California Department of Tax and Fee Administration.	\$ _____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

- 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.
- Rental receipts from leasing machinery, equipment, vehicles, and other tangible personal property to your customers.
- Cigarettes and tobacco products when the purchaser is registered with the California Department of Tax and Fee Administration 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, please go to the California Department of Tax and Fee Administration’s website at cdtfa.ca.gov and type “**City and County Sales and Use Tax Rates**” in the search bar. 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 cannot claim a credit for more than the amount of use tax that is imposed on your use of property in this state. For example, if you paid \$8.00 sales tax to another state for a purchase, and would have paid \$6.00 of use tax in California on that purchase without the credit, 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.

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 exempt purchases of food products or prescription medicine. For more information on nontaxable and exempt purchases, you may visit the California Department of Tax and Fee Administration’s website at cdtfa.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 California Department of Tax and Fee Administration.

Note: You cannot report the following types of purchases on your income tax return.

- Vehicles, vessels, and trailers that must be registered with the Department of Motor Vehicles.

Adjusted Gross Income (AGI) Range	Use Tax Liability
Less Than \$10,000	\$2
\$10,000 to \$19,999	\$6
\$20,000 to \$29,999	\$10
\$30,000 to \$39,999	\$14
\$40,000 to \$49,999	\$18
\$50,000 to \$59,999	\$23
\$60,000 to \$69,999	\$27
\$70,000 to \$79,999	\$31
\$80,000 to \$89,999	\$35
\$90,000 to \$99,999	\$39
\$100,000 to \$124,999	\$46
\$125,000 to \$149,999	\$56
\$150,000 to \$174,999	\$67
\$175,000 to \$199,999	\$77
More than \$199,999 – Multiply AGI by 0.041% (x0.00041)	

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 17, 2018, 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/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 or other items of value** (such as stamps, lottery tickets, foreign currency, and gift cards). Write your SSN or ITIN and "2017 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/forms to download and print form FTB 3567 or call 800.338.0505, and follow the recorded instructions. 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.

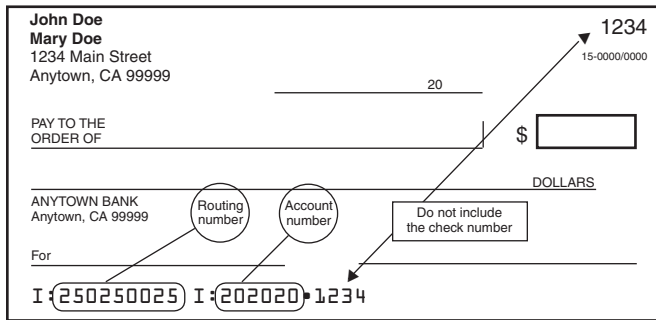
Check the appropriate box for the type of account. **Do not** check more than one box for each line.

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.

Prior to depositing the refund, FTB may first verify with your financial institution that the name on the account you designated to receive the direct deposit refund matches the name provided on the tax return.

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).

Routing number	Type	Account number
X X X X X X X X X	<input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings	C A X X X X 0 0 X X X X X X X X
9-digit routing number from ScholarShare website		(1) "CA" prefix (2) investment portfolio number (3) ScholarShare account number with leading zeroes

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 preferred phone number and email address in case the FTB needs to contact you regarding your tax return. By providing this information the FTB will be able to provide you better customer service.

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 2017 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/poa.

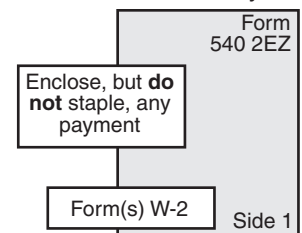
The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2018 tax return. This is April 15, 2019, for most people. To revoke the authorization before it ends, notify us by telephone at 800.852.5711 or in writing at Franchise Tax Board, PO Box 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 2017? 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, during 2017, 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/forms 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"> • \$40,078 or less if single; or • \$80,156 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 2017, 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 2017? NO. Go to question 6. YES. Go to question 5.</p>
<p>5. For more than half the year in 2017, 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 2017? 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 2017? 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 2017? 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 2017? 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 2017? 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 2017, which qualified you for this credit.</p>

Street Address	City, State, and ZIP Code	Dates Rented in 2017 (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 _____

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/forms, or by calling 916.845.7072, Monday - Friday between 8 a.m. and 5 p.m. except holidays.

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 California Department of Tax and Fee Administration, 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, gift, 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 exempt 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 California Department of Tax and Fee Administration's website at cdtfa.ca.gov.

For information about California use tax, please refer to the California Department of Tax and Fee Administration's website at cdtfa.ca.gov and type "Find Information About Use Tax" in the search bar.

Complete the Use Tax Worksheet or use the Use Tax Lookup Table on page 8, 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. For purchases made during taxable years starting on or after January 1, 2015, payments and credits reported on an income tax return will be applied first to the use tax liability, instead of income tax liabilities, penalties, and interest.

Changes in Use Tax Reported. Do not file an Amended Income Tax Return 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 California Department of Tax and Fee Administration.

For assistance with your use tax questions, go to the California Department of Tax and Fee Administration's website at cdtfa.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

To register to vote in California, you must be:

- A United States citizen and a resident of California,
- 18 years old or older on Election Day,
- Not currently in state or federal prison or on parole for the conviction of a felony, and
- Not currently found mentally incompetent to vote by a court.

Pre-register at 16. Vote at 18. Voter pre-registration is now available for 16 and 17 year olds who otherwise meet the voter registration eligibility requirements. California youth who pre-register to vote will have their registration become active once they turn 18 years old.

If you wish to receive a paper Voter Registration or Pre-Registration Application, call the California Secretary of State's Voter Hotline at **800-345-VOTE** or simply register online at RegisterToVote.ca.gov. For more information about how and when to register to vote, visit sos.ca.gov/elections.

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 preferred phone number. 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 10 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.

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, 2018, and claim the Senior Exemption Credit, you may make a combined total contribution of up to \$228 or \$114 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 Voluntary Tax Contribution 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 Voluntary Tax Contribution 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 Voluntary Tax Contribution 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 Voluntary Tax Contribution 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 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 Voluntary Tax Contribution 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 Voluntary Tax Contribution 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 430, State Children's Trust Fund for the Prevention of Child Abuse – 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 and 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.

Code 432, Revive the Salton Sea Fund – Contributions will be used for the restoration and maintenance of the Salton Sea and to develop a mechanism to provide ongoing public awareness.

Code 433, California Domestic Violence Victims Fund – Contributions will be used for the distribution of funds to active grant recipients under the Comprehensive Statewide Domestic Violence Program within the Office of Emergency Services.

Code 434, Special Olympics Fund – Contributions will be used for disbursement to the Special Olympics Northern California and the Special Olympics Southern California for the purpose of funding activities of the Special Olympics in support of children and adults with intellectual disabilities.

Code 435, Type 1 Diabetes Research Fund – Contributions will be used for the University of California for distribution of grants to authorized diabetes research organizations.

Code 436, California YMCA Youth and Government Voluntary Tax Contribution Fund – Contributions will be used to support civic education programs operated by the YMCA Youth and Government Program, the African American Leaders for Tomorrow Program, the Asian Pacific Youth Leadership Project, and the Chicano Latino Youth Leadership Project.

Code 437, Habitat for Humanity Voluntary Tax Contribution Fund – Contributions will be used for disbursement to the Habitat for Humanity of California, Inc. to build affordable housing in California.

Code 438, California Senior Citizen Advocacy Voluntary Tax Contribution 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 439, Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund – Contributions will be used to support the recovery and rehabilitation of injured, sick, or orphaned native wildlife, and conservation education.

Code 440, Rape Backlog Kit Voluntary Tax Contribution Fund – Contributions will be used for DNA testing in the processing of rape kits.

Instructions for Filing a 2017 Amended Return

Important Information

Protective Claim – If you are filing a claim for refund for a taxable year where litigation is pending or where a final determination by the IRS is pending, check box a for “Protective claim for refund” on Schedule X, Part II, Line 1. Specify the pending litigation or reference to the federal determination on Part II, line 2 so we can properly process your claim.

Do not attach your previously filed return to your amended return.

Do not file an amended return to correct your SSN, name, or address, instead, call or write us. See “Contacting the Franchise Tax Board” for more information.

Use Tax – Do not amend your return to correct a “use tax” error reported on your original tax return. Enter the amount from your original return. The California Department of Tax and Fee Administration’s (CDTFA) (formerly known as the Board of Equalization) administers this tax. Refer all questions or requests relating to use tax to the CDTFA at cdtfa.ca.gov or call **800.400.7115**.

Voluntary Contributions – You cannot amend voluntary contributions. Enter the amount from your original return.

Direct Deposit – You cannot use direct deposit on your amended return. You will receive a paper check.

Purpose

Use Form 540 2EZ to amend your original California resident income tax return. Check the box at the top of Form 540 2EZ indicating AMENDED return. Attach Schedule X and all required schedules and supporting forms.

When to File

Generally, if you filed federal Form 1040X, Amended U.S. Individual Income Tax Return, file an amended California tax return within six months unless the changes do not affect your California tax liability. File an amended return only after you have filed your original or previously filed California tax return.

California Statute of Limitations

Original tax return was filed on or before April 15th:

If you are making a claim for refund, file an amended tax return within four years from the original due date of the tax return or within one year from the date of overpayment, whichever period expires later.

Original tax return was filed within the extension period (April 15th – October 15th):

If you are making a claim for refund, file an amended tax return within four years from the date the original tax return was filed or within one year from the date of overpayment, whichever period expires later.

Original tax return was filed after October 15th:

If you are making a claim for refund, file an amended tax return within four years from the original due date of the tax return (April 15th) or within one year from the date of overpayment, whichever period expires later.

If you are filing your amended tax return after the normal statute of limitation period (four years after the due date of the original tax return), attach a statement explaining why the normal statute of limitations does not apply.

If you are filing your amended return in response to a billing notice you received, you will continue to receive billing notices until your amended tax return is accepted. You may file an informal claim for refund even though the full amount due including tax, penalty, and interest has not yet been paid. After the full amount due has been paid, you have the right to appeal to the CDTFA or to file suit in court if your claim for refund is disallowed.

To file an informal claim for refund, check box 1 for “Informal claim” on Schedule X, Part II, Line 1 and mail the claim to:

INFORMAL CLAIMS UNIT, MS F-283
FRANCHISE TAX BOARD
PO BOX 1468
SACRAMENTO CA 95812-1468

Financially Disabled Taxpayers

The statute of limitations for filing claims for refunds is suspended during periods when a taxpayer is “financially disabled.” You are considered “financially disabled” when you are unable to manage your financial affairs due to a medically determinable physical or mental impairment that is

deemed to be either a terminal impairment or is expected to last for a continuous period of not less than 12 months. You **are not** considered “financially disabled” during any period that your spouse/RDP or any other person is legally authorized to act on your behalf on financial matters. For more information, get form FTB 1564, Financially Disabled – Suspension of the Statute of Limitations.

Federal Notices

If you were notified of an error on your federal income tax return that changed your AGI, you may need to amend your California income tax return for that year.

If the IRS examines and changes your federal income tax return, and you owe additional tax, report these changes to the FTB within six months. You do not need to inform the FTB if the changes do not increase your California tax liability. If the changes made by the IRS result in a refund due, you must file a claim for refund within two years. Use an amended Form 540 2EZ to make any changes to your California income tax returns previously filed.

Include a copy of the final federal determination, along with all underlying data and schedules that explain or support the federal adjustment. Note: Most penalties assessed by the IRS also apply under California law. If you are including penalties in a payment with your amended tax return, see Schedule X, line 8a instructions.

Children With Investment Income

If your child was required to file form FTB 3800, Tax Computation for Certain Children with Investment Income, and your taxable income has changed, review your child’s tax return to see if you need to file an amended tax return. Get form FTB 3800 for more information.

Contacting the Franchise Tax Board

If you have not received a refund within six months of filing your amended return, **do not** file a duplicate amended return for the same year. For information on the status of your refund, you may write to:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

For telephone assistance see General Phone Service on page 63.

Filing Status

Your filing status for California must be the same as the filing status you used on your federal income tax return, unless you are a same-sex married individual or RDP. If you are a same-sex married individual or an RDP and file single for federal, you must file married/RDP filing jointly or married/RDP filing separately for California. If you entered into a same-sex marriage for taxable year 2013 and going forward, your filing status for California would generally be the same as the filing status that was used for federal. If you are a same-sex married individual or 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.

Changing Your Filing Status – If you changed your filing status on your federal amended tax return, also change your filing status for California.

Married/RDP Filing Jointly to Married/RDP Filing Separately – You cannot change from married/RDP filing jointly to married/RDP filing separately after the due date of the tax return.

Exception: For taxable years 2000 and after, a married couple who meets the “Exception for filing a separate tax return” shown above may change from joint to separate tax returns after the due date of the tax return.

Filing Separate Tax Returns to Married/RDP Filing Jointly – If you or your spouse/RDP (or both of you) filed a separate tax return, you generally can change to a joint tax return any time within four years from the original due date of the separate tax return(s). To change to a joint tax return, you and your spouse/RDP must have been legally married or an RDP on the last day of the taxable year.

To amend from separate tax returns to a joint tax return, follow the Form 540 2EZ instructions to complete only one amended tax return. Both you and your spouse/RDP must sign the amended joint tax return.

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Visit our website:

ftb.ca.gov

2017 California Resident Income Tax Return

540 2EZ

Check here if this is an AMENDED return.

Personal information section including name, SSN, address, and foreign information fields.

Date of Birth section for taxpayer and spouse/RDP.

Prior Name section for taxpayer and spouse/RDP.

Filing Status section with options 1-5 and a checkbox for federal status difference.

Exemptions section with options 6, 7, and 8.

Dependents section with columns for Dependent 1, 2, and 3, including fields for name, SSN, and relationship.

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 \$114. If you entered 2 in the box on line 7, enter \$228. ● 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.** Do not leave blank. See instructions. ● 25 .00

If line 25 is zero, check if: No use tax is owed.

You paid your use tax obligation directly to CDTFA.

**Overpaid
Tax/
Tax Due.**

- 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
- 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

	Code	Amount
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 Voluntary Tax Contribution Program.	● 403	<input type="text"/> .00
California Breast Cancer Research Voluntary Tax Contribution Fund.	● 405	<input type="text"/> .00
California Firefighters' Memorial Fund.	● 406	<input type="text"/> .00
Emergency Food for Families Voluntary Tax Contribution Fund.	● 407	<input type="text"/> .00
California Peace Officer Memorial Foundation Fund.	● 408	<input type="text"/> .00
California Sea Otter Fund.	● 410	<input type="text"/> .00
California Cancer Research Voluntary Tax Contribution Fund.	● 413	<input type="text"/> .00
School Supplies for Homeless Children Fund	● 422	<input type="text"/> .00
State Parks Protection Fund/Parks Pass Purchase	● 423	<input type="text"/> .00
Protect Our Coast and Oceans Voluntary Tax Contribution Fund	● 424	<input type="text"/> .00
Keep Arts in Schools Voluntary Tax Contribution Fund.	● 425	<input type="text"/> .00
State Children's Trust Fund for the Prevention of Child Abuse	● 430	<input type="text"/> .00
Prevention of Animal Homelessness and Cruelty Fund.	● 431	<input type="text"/> .00
Revive the Salton Sea Fund.	● 432	<input type="text"/> .00
California Domestic Violence Victims Fund	● 433	<input type="text"/> .00
Special Olympics Fund.	● 434	<input type="text"/> .00
Type 1 Diabetes Research Fund.	● 435	<input type="text"/> .00
California YMCA Youth and Government Voluntary Tax Contribution Fund	● 436	<input type="text"/> .00
Habitat for Humanity Voluntary Tax Contribution Fund.	● 437	<input type="text"/> .00
California Senior Citizen Advocacy Voluntary Tax Contribution Fund.	● 438	<input type="text"/> .00
Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	● 439	<input type="text"/> .00
Rape Backlog Kit Voluntary Tax Contribution Fund.	● 440	<input type="text"/> .00
30 Add amounts in code 400 through code 440. 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/pay** 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 ● Account number ● **33** Direct deposit amount .00

Checking Savings

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

● Type

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

Checking 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/forms** and search for **1131**. 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. Enter only one email address.

Preferred phone number

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

2017 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/e-pay. 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 2017 tax return by April 17, 2018. Due to the Emancipation Day holiday on April 16, 2018, tax returns filed and payments mailed or submitted on April 17, 2018, 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 2017.

When you file your 2017 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 on the next page 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 15, 2018. If you owe tax, choose one of the following payment options:

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

- EFW:** Individuals can make an extension or estimated tax payment using tax preparation software. Check with your software provider to determine if they support EFW for extension and estimated tax payments. **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 17, 2018, 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 17, 2018, 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 15, 2018, 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 17, 2018, the deadline to file your tax return and pay the tax is June 15, 2018. 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 17, 2018. To avoid any late-payment penalties, pay your tax liability by June 15, 2018. When filing your tax return, write "**Outside the USA on April 17, 2018**" at the top of your tax return in **RED INK**, or include it according to your software's instructions.

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 17, 2018) (Fiscal year filers – see instructions)

TAXABLE YEAR **CAUTION:** You may be required to pay electronically. See instructions.

CALIFORNIA FORM

2017 Payment for Automatic Extension for Individuals 3519 (PIT)

For calendar year 2017 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

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 2016 tax return.	2b		00
(To check your estimated tax payments go to ftb.ca.gov and login or register for MyFTB.)			
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

- **No. Stop here.** You have no tax due. **Do not** mail form FTB 3519. If you file your tax return by October 15, 2018 (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/pay** 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/e-pay**. For check or money order payments, using black or blue ink, complete your check or money order and form FTB 3519. 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 “2017 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.

2017 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 7 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 Qualifying Information See Specific Instructions.

- 1 a Has the Internal Revenue Service (IRS) previously disallowed your federal Earned Income Credit (EIC)? Yes No
- b Has the Franchise Tax Board (FTB) previously disallowed your California EITC? Yes No
- 2 Federal AGI (federal Form 1040, 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 checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
6 Last name	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
7 SSN	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
8 Date of birth (mm/dd/yyyy). If born after 1998 and the child is younger than you (or your spouse/RDP, if filing jointly), skip line 9a and line 9b; go to line 10.	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
9 a Was the child under age 24 at the end of 2017, a student, and younger than you (or your spouse/RDP, if filing jointly)? If yes, go to line 10. If no, go to line 9b. See instructions.	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No
b Was the child permanently and totally disabled during any part of 2017? If yes, go to line 10. If no, stop here. The child is not a qualifying child.	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No
10 Child's relationship to you. See instructions.	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
11 Number of days child lived with you in California during 2017. Do not enter more than 365 days. See instructions.	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>



	Child 1	Child 2	Child 3
12 a Child's physical address during 2017 (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 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 type="radio"/> 15	<input type="text"/>	<input type="text"/>	.00
16 Subtract line 14 and line 15 from line 13.	<input type="radio"/> 16	<input type="text"/>	<input type="text"/>	.00
17 Nontaxable combat pay. See instructions.	<input type="radio"/> 17	<input type="text"/>	<input type="text"/>	.00
18 Business income or (loss). Enter amount from Worksheet 3, line 5. See instructions.	<input type="radio"/> 18	<input type="text"/>	<input type="text"/>	.00
a Business name.	<input type="radio"/>	<input type="text"/>		
b Business address	<input type="radio"/>	<input type="text"/>		
City, state, and zip code	<input type="radio"/>	<input type="text"/>		
c Business license number	<input type="radio"/>	<input type="text"/>		
d SEIN.	<input type="radio"/>	<input type="text"/>		
e Business code	<input type="radio"/>	<input type="text"/>		
19 California Earned Income. Add line 16, line 17, and line 18.	<input type="radio"/> 19	<input type="text"/>	<input type="text"/>	.00

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

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

21 CA Exemption Credit Percentage from Form 540NR (Long or Short), line 38.	<input type="radio"/> 21	<input type="text"/>		
22 Nonresident or Part-Year Resident EITC. Multiply line 20 by line 21. This amount should also be entered on Form 540NR (Long or Short), line 85	<input type="radio"/> 22	<input type="text"/>	<input type="text"/>	.00

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2017 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

Self-Employment Income

For taxable years beginning on or after January 1, 2017, California conforms to federal law to include in the definition of earned income, net earnings from self-employment for the California Earned Income Tax Credit (EITC).

Earned Income Thresholds

Earned income thresholds have increased for taxable year 2017. You may qualify for the refundable EITC if you have earned income of less than \$22,323.

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 instructions. Taxpayers should not consider the instructions 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.

The refundable EITC is available to taxpayers who earned wage income in California and/or have net earnings from self-employment. 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 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.

A Purpose

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 (wages, salaries, tips and other employee compensation) that is subject to California withholding.
- If you were a nonresident, you must have earned wage income that is subject to California withholding.
- Both your earned income and federal adjusted gross income (AGI) must be less than \$53,930 to qualify for the federal credit, and less than \$22,323 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 7 below to determine if you qualify for the credit and to figure the amount of the credit.

If your EITC was reduced or disallowed for any reason other than a math or clerical error and you now want to take the EITC then answer yes on line 1b within the form and follow Step 1 through Step 7 below to determine if you qualify for 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 2017:

- 3 or more qualifying children lived with you, is the amount on federal Form 1040, line 38; or federal Form 1040A, line 22, less than \$22,303?
- 2 qualifying children lived with you, is the amount on federal Form 1040, line 38; or federal Form 1040A, line 22, less than \$22,310?
- 1 qualifying child lived with you, is the amount on federal Form 1040, line 38; or federal Form 1040A, line 22, less than \$22,323?
- 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 \$15,009?

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 2017?

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

Worksheet 1 – Investment Income	
Form 540 and Long Form 540NR Filers	
Interest and Dividends	
1 Add and enter the amounts from federal Form 1040, line 8a and line 8b. . . .	1 _____
2 Enter the amount from federal Form 8814, Parents' Election to Report Child's Interest and Dividends, line 1b	2 _____
3 Enter the amount from federal Form 1040, line 9a	3 _____
4 Enter any amounts from federal Form 8814, line 12 for child's interest and dividends . . .	4 _____
Capital Gain Net Income	
5 Enter the amount from federal Form 1040, line 13. If the result is less than zero, enter -0-	5 _____
6 Enter the gain from federal Form 4797 Sales of Business Property, line 7. If the amount on that line is a loss, enter -0-. (But, if you completed federal Form 4797, line 8 and line 9, enter the amount from line 9 instead)	6 _____
7 Subtract line 6 from line 5. (If the result is less than zero, enter -0-) . . .	7 _____
Passive Activities	
8 Enter the total of net income from passive activities included on federal Form 1040, line 17	8 _____
Other Activities	
9 Enter any income from the rental of personal property included on federal Form 1040, line 21. 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 federal Form 1040, line 36 . . .	10 _____
11 Subtract line 10 from line 9. (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 \$3,561 ?	
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.	

Worksheet 2 – 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 \$3,561 ?	
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.	

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 2017 and younger than you (or your spouse/RDP, if filing jointly), or under age 24 at the end of 2017, 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 2017 or is filing a joint return for 2017 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 2017. 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 2017?
 - 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 2017? (Answer "No" if the other person is not required to file, and is not filing, a 2017 tax return or is filing a 2017 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 2017. If your child was born alive and died in 2017 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 or include it according to your software's instructions.

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 Individual Taxpayer Identification Number (ITIN) or Adoption Taxpayer Identification Number (ATIN) 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.

If you did not have an SSN by the due date of your 2017 return (including extensions), you cannot claim the EITC on either your original or an amended 2017 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 2017 return, even if that child later gets an SSN.

Use Forms 540, 540 2EZ, or 540NR (Long or Short) amended individual tax returns to correct your return.

Line 9a – Student

A student is a child who during any part of 5 calendar months of 2017 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 2017, 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 2017. To qualify, the child must have the same principal place of residence in California as you for more than half of 2017, defined as 183 days or more. If the child was born or died in 2017 and your home was the child's home for more than half the time he or she was alive during 2017, 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 2017. This should be the address of the principal place of residence in California where the child lived with you for more than half of 2017. If the child lived with you in California for more than half of 2017, 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 \$15,009?

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 2017? (Answer "Yes" if you, or your spouse/RDP if filing a joint return, were born after December 31, 1952, and before January 2, 1993.) If your spouse/RDP died in 2017 (or if you are preparing a return for someone who died in 2017), 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 2017?

Yes Continue.

No Stop here, you cannot take the credit.

d. Are you filing a joint return for 2017? For more information get federal Publication 596.

Yes Skip questions e and f; go to Step 5.

No Continue.

e. Could you be a qualifying child of another person for 2017? (Answer "No" if the other person is not required to file, and is not filing, a 2017 tax return or is filing a 2017 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 2017 tax return?

Yes Stop here, you cannot take the credit.

No Go to Step 5.

Step 5 California Earned Income

Complete lines 13 through 19 to figure your California earned 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 these lines.

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.

Line 17 – Nontaxable combat pay

Enter the amount from federal Form W-2, Wage and Tax Statement, Box 12, Code Q, if you elect to include your nontaxable military combat pay in earned income for EITC purposes. 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 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 purposes, whether or not you elect to include it for federal purposes.

Line 18 – Business income or (loss)

If you are self-employed and have net earnings from self-employment, go to Worksheet 3 to figure your business income or loss. Attach a copy of your complete federal return, including any Schedule C, Schedule C-EZ, Schedule F, Schedule SE, and any Schedule K-1 (Form 1065 or 1065-B).

Worksheet 3 – Business Income or (Loss)	
1 Business income or (loss). Enter the amount from federal Form 1040, line 12	1 _____
2 Farm income or (loss). Enter the amount from federal Form 1040, line 18	2 _____
3 Self-employment earnings from partnerships reported on K-1s. Enter the net profit (or loss) from federal Schedule K-1 (Form 1065), box 14, code A; and Schedule K-1 (Form 1065-B), box 9, code J1	3 _____
4 Deductible part of self-employment tax. Enter the amount from federal Form 1040, line 27	4 _____
5 Total business income or (loss). Add line 1, line 2, line 3, and subtract line 4. Enter the amount here and on form FTB 3514, line 18	5 _____

After completing Step 5, line 18e go to Step 6.

Lines 18 a-e Business information

Enter your business information in the spaces provided. If you have multiple businesses, use the information from the schedule with the largest net profit (loss).

Line b – Business address

Enter your business address. Show a street address instead of a box number. Include the suite or room number, if any.

Line c – Business license number

Enter your business license number. A business license number is a reference number from a county, city, or state that allows you to engage in a specific business activity within the designated area. If you do not have a business license number, leave line c blank.

Line d – SEIN

Enter your state employer identification number (SEIN) issued by the California Employment Development Department. If you do not have a SEIN, leave line d blank.

Line e – Business code

Use the six-digit code from federal Schedule C, Schedule C-EZ, or Schedule F, box B.

Step 7 How to Figure the Nonresident or Part-Year Resident EITC

Line 22 – Nonresident or Part-Year Resident EITC

If you do not file a Form 540NR, do not complete lines 21 and 22 of form FTB 3514. If you file a Form 540NR, enter your CA Exemption Credit Percentage from line 38 of Form 540NR (Long or Short) on line 21 of form FTB 3514. Multiply line 21 by line 20 and enter the result on line 22 of form FTB 3514. This amount should also be entered on line 85 of Form 540NR (Long or Short).

Step 6 How to Figure the CA EITC

Complete the California Earned Income Tax Credit Worksheet below. If you file a Form 540NR, go to Step 7 after you complete Step 6.

California Earned Income Tax Credit Worksheet

Part I – All Filers

- Enter your California earned income from form FTB 3514, line 19. If the amount is zero or less, stop here **1** _____
- 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.
- Enter the amount from federal Form 1040, line 38; federal Form 1040A, line 22; or federal Form 1040EZ, line 4. **3** _____
- 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

- If you have:
 - No qualifying children, is the amount on line 3 less than \$3,446?
 - 1 qualifying child, is the amount on line 3 less than \$5,175?
 - 2 qualifying children, is the amount on line 3 less than \$7,265?
 - 3 or more qualifying children, is the amount on line 3 less than \$7,265?**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

- This is your California earned income tax credit. Enter this amount on form FTB 3514, line 20. **6** _____

2017 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

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 . . .			
2,001	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
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	213	947	1,114	1,253
3,301	3,350	216	961	1,131	1,272
3,351	3,400	219	976	1,148	1,291
3,401	3,450	223	990	1,165	1,310
3,451	3,500	222	1,004	1,182	1,329
3,501	3,550	219	1,019	1,199	1,349
3,551	3,600	216	1,033	1,216	1,368
3,601	3,650	212	1,048	1,233	1,387
3,651	3,700	209	1,062	1,250	1,406
3,701	3,750	206	1,077	1,267	1,425
3,751	3,800	203	1,091	1,284	1,444
3,801	3,850	199	1,106	1,301	1,463
3,851	3,900	196	1,120	1,318	1,482
3,901	3,950	193	1,134	1,335	1,502
3,951	4,000	190	1,149	1,352	1,521

2017 Earned Income Tax Credit Table

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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 . . .			
4,001	4,050	186	1,163	1,369	1,540
4,051	4,100	183	1,178	1,386	1,559
4,101	4,150	180	1,192	1,403	1,578
4,151	4,200	177	1,207	1,420	1,597
4,201	4,250	173	1,221	1,437	1,616
4,251	4,300	170	1,236	1,454	1,635
4,301	4,350	167	1,250	1,471	1,655
4,351	4,400	164	1,265	1,488	1,674
4,401	4,450	160	1,279	1,505	1,693
4,451	4,500	157	1,293	1,522	1,712
4,501	4,550	154	1,308	1,539	1,731
4,551	4,600	151	1,322	1,556	1,750
4,601	4,650	147	1,337	1,573	1,769
4,651	4,700	144	1,351	1,590	1,788
4,701	4,750	141	1,366	1,607	1,808
4,751	4,800	138	1,380	1,624	1,827
4,801	4,850	134	1,395	1,641	1,846
4,851	4,900	131	1,409	1,658	1,865
4,901	4,950	128	1,423	1,675	1,884
4,951	5,000	125	1,438	1,692	1,903
5,001	5,050	121	1,452	1,709	1,922
5,051	5,100	118	1,467	1,726	1,941
5,101	5,150	115	1,481	1,743	1,961
5,151	5,200	112	1,495	1,760	1,980
5,201	5,250	108	1,481	1,777	1,999
5,251	5,300	105	1,467	1,794	2,018
5,301	5,350	102	1,452	1,811	2,037
5,351	5,400	100	1,438	1,828	2,056
5,401	5,450	99	1,423	1,845	2,075
5,451	5,500	99	1,409	1,862	2,094
5,501	5,550	98	1,394	1,879	2,114
5,551	5,600	98	1,380	1,896	2,133
5,601	5,650	97	1,365	1,913	2,152
5,651	5,700	97	1,351	1,930	2,171
5,701	5,750	96	1,336	1,947	2,190
5,751	5,800	96	1,322	1,964	2,209
5,801	5,850	95	1,308	1,981	2,228
5,851	5,900	95	1,293	1,998	2,247
5,901	5,950	94	1,279	2,015	2,267
5,951	6,000	94	1,264	2,032	2,286

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 . . .			
6,001	6,050	93	1,250	2,049	2,305
6,051	6,100	93	1,235	2,066	2,324
6,101	6,150	92	1,221	2,083	2,343
6,151	6,200	92	1,206	2,100	2,362
6,201	6,250	91	1,192	2,117	2,381
6,251	6,300	91	1,178	2,134	2,400
6,301	6,350	90	1,163	2,151	2,420
6,351	6,400	90	1,149	2,168	2,439
6,401	6,450	89	1,134	2,185	2,458
6,451	6,500	88	1,120	2,202	2,477
6,501	6,550	88	1,105	2,219	2,496
6,551	6,600	87	1,091	2,236	2,515
6,601	6,650	87	1,076	2,253	2,534
6,651	6,700	86	1,062	2,270	2,553
6,701	6,750	86	1,047	2,287	2,573
6,751	6,800	85	1,033	2,304	2,592
6,801	6,850	85	1,019	2,321	2,611
6,851	6,900	84	1,004	2,338	2,630
6,901	6,950	84	990	2,355	2,649
6,951	7,000	83	975	2,372	2,668
7,001	7,050	83	961	2,389	2,687
7,051	7,100	82	946	2,406	2,706
7,101	7,150	82	932	2,423	2,726
7,151	7,200	81	917	2,440	2,745
7,201	7,250	81	903	2,457	2,764
7,251	7,300	80	889	2,467	2,775
7,301	7,350	80	874	2,450	2,756
7,351	7,400	79	860	2,433	2,737
7,401	7,450	79	845	2,416	2,717
7,451	7,500	78	831	2,399	2,698
7,501	7,550	78	816	2,382	2,679
7,551	7,600	77	802	2,365	2,660
7,601	7,650	77	787	2,348	2,641
7,651	7,700	76	773	2,331	2,622
7,701	7,750	76	758	2,314	2,603
7,751	7,800	75	744	2,297	2,584
7,801	7,850	74	730	2,280	2,564
7,851	7,900	74	715	2,263	2,545
7,901	7,950	73	701	2,246	2,526
7,951	8,000	73	686	2,229	2,507

2017 Earned Income Tax Credit Table

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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 . . .			
8,001	8,050	72	672	2,212	2,488
8,051	8,100	72	657	2,195	2,469
8,101	8,150	71	643	2,178	2,450
8,151	8,200	71	628	2,161	2,431
8,201	8,250	70	614	2,144	2,411
8,251	8,300	70	600	2,127	2,392
8,301	8,350	69	585	2,110	2,373
8,351	8,400	69	571	2,093	2,354
8,401	8,450	68	556	2,076	2,335
8,451	8,500	68	542	2,059	2,316
8,501	8,550	67	527	2,042	2,297
8,551	8,600	67	513	2,025	2,278
8,601	8,650	66	498	2,008	2,258
8,651	8,700	66	484	1,991	2,239
8,701	8,750	65	469	1,974	2,220
8,751	8,800	65	455	1,957	2,201
8,801	8,850	64	441	1,940	2,182
8,851	8,900	64	426	1,923	2,163
8,901	8,950	63	412	1,906	2,144
8,951	9,000	63	397	1,889	2,125
9,001	9,050	62	383	1,872	2,105
9,051	9,100	62	368	1,855	2,086
9,101	9,150	61	354	1,838	2,067
9,151	9,200	60	339	1,821	2,048
9,201	9,250	60	325	1,804	2,029
9,251	9,300	59	311	1,787	2,010
9,301	9,350	59	296	1,770	1,991
9,351	9,400	58	282	1,753	1,972
9,401	9,450	58	267	1,736	1,952
9,451	9,500	57	253	1,719	1,933
9,501	9,550	57	249	1,702	1,914
9,551	9,600	56	248	1,685	1,895
9,601	9,650	56	247	1,668	1,876
9,651	9,700	55	246	1,651	1,857
9,701	9,750	55	245	1,634	1,838
9,751	9,800	54	244	1,617	1,819
9,801	9,850	54	243	1,600	1,799
9,851	9,900	53	242	1,583	1,780
9,901	9,950	53	241	1,566	1,761
9,951	10,000	52	240	1,549	1,742

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 . . .			
10,001	10,050	52	239	1,532	1,723
10,051	10,100	51	238	1,515	1,704
10,101	10,150	51	237	1,498	1,685
10,151	10,200	50	236	1,481	1,666
10,201	10,250	50	235	1,464	1,646
10,251	10,300	49	234	1,447	1,627
10,301	10,350	49	234	1,430	1,608
10,351	10,400	48	233	1,413	1,589
10,401	10,450	48	232	1,396	1,570
10,451	10,500	47	231	1,379	1,551
10,501	10,550	46	230	1,362	1,532
10,551	10,600	46	229	1,345	1,513
10,601	10,650	45	228	1,328	1,493
10,651	10,700	45	227	1,311	1,474
10,701	10,750	44	226	1,294	1,455
10,751	10,800	44	225	1,277	1,436
10,801	10,850	43	224	1,260	1,417
10,851	10,900	43	223	1,243	1,398
10,901	10,950	42	222	1,226	1,379
10,951	11,000	42	221	1,209	1,360
11,001	11,050	41	220	1,192	1,340
11,051	11,100	41	219	1,175	1,321
11,101	11,150	40	218	1,158	1,302
11,151	11,200	40	217	1,141	1,283
11,201	11,250	39	216	1,124	1,264
11,251	11,300	39	215	1,107	1,245
11,301	11,350	38	214	1,090	1,226
11,351	11,400	38	213	1,073	1,207
11,401	11,450	37	212	1,056	1,187
11,451	11,500	37	211	1,039	1,168
11,501	11,550	36	210	1,022	1,149
11,551	11,600	36	209	1,005	1,130
11,601	11,650	35	208	988	1,111
11,651	11,700	35	207	971	1,092
11,701	11,750	34	206	954	1,073
11,751	11,800	34	205	937	1,054
11,801	11,850	33	204	920	1,034
11,851	11,900	32	203	903	1,015
11,901	11,950	32	202	886	996
11,951	12,000	31	201	869	977

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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 . . .			
12,001	12,050	31	200	852	958
12,051	12,100	30	199	835	939
12,101	12,150	30	198	818	920
12,151	12,200	29	198	801	901
12,201	12,250	29	197	784	881
12,251	12,300	28	196	767	862
12,301	12,350	28	195	750	843
12,351	12,400	27	194	733	824
12,401	12,450	27	193	716	805
12,451	12,500	26	192	699	786
12,501	12,550	26	191	682	767
12,551	12,600	25	190	665	748
12,601	12,650	25	189	648	728
12,651	12,700	24	188	631	709
12,701	12,750	24	187	614	690
12,751	12,800	23	186	597	671
12,801	12,850	23	185	580	652
12,851	12,900	22	184	563	633
12,901	12,950	22	183	546	614
12,951	13,000	21	182	529	595
13,001	13,050	21	181	512	575
13,051	13,100	20	180	495	556
13,101	13,150	20	179	478	537
13,151	13,200	19	178	461	518
13,201	13,250	18	177	444	499
13,251	13,300	18	176	427	480
13,301	13,350	17	175	410	461
13,351	13,400	17	174	393	442
13,401	13,450	16	173	376	422
13,451	13,500	16	172	359	403
13,501	13,550	15	171	342	384
13,551	13,600	15	170	325	365
13,601	13,650	14	169	308	346
13,651	13,700	14	168	291	327
13,701	13,750	13	167	274	308
13,751	13,800	13	166	257	289
13,801	13,850	12	165	249	269
13,851	13,900	12	164	247	250
13,901	13,950	11	163	246	249
13,951	14,000	11	162	244	247

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 . . .			
14,001	14,050	10	162	243	246
14,051	14,100	10	161	241	244
14,101	14,150	9	160	240	243
14,151	14,200	9	159	239	241
14,201	14,250	8	158	237	240
14,251	14,300	8	157	236	238
14,301	14,350	7	156	234	237
14,351	14,400	7	155	233	235
14,401	14,450	6	154	231	234
14,451	14,500	6	153	230	232
14,501	14,550	5	152	228	231
14,551	14,600	4	151	227	229
14,601	14,650	4	150	225	228
14,651	14,700	3	149	224	226
14,701	14,750	3	148	222	225
14,751	14,800	2	147	221	223
14,801	14,850	2	146	219	222
14,851	14,900	1	145	218	220
14,901	14,950	1	144	217	219
14,951	15,000	1	143	215	217
15,001	15,050	*	142	214	216
15,051	15,100	0	141	212	214
15,101	15,150	0	140	211	213
15,151	15,200	0	139	209	211
15,201	15,250	0	138	208	210
15,251	15,300	0	137	206	208
15,301	15,350	0	136	205	207
15,351	15,400	0	135	203	206
15,401	15,450	0	134	202	204
15,451	15,500	0	133	200	203
15,501	15,550	0	132	199	201
15,551	15,600	0	131	197	200
15,601	15,650	0	130	196	198
15,651	15,700	0	129	195	197
15,701	15,750	0	128	193	195
15,751	15,800	0	127	192	194
15,801	15,850	0	126	190	192
15,851	15,900	0	125	189	191
15,901	15,950	0	125	187	189
15,951	16,000	0	124	186	188

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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 . . .			
16,001	16,050	0	123	184	186
16,051	16,100	0	122	183	185
16,101	16,150	0	121	181	183
16,151	16,200	0	120	180	182
16,201	16,250	0	119	178	180
16,251	16,300	0	118	177	179
16,301	16,350	0	117	176	177
16,351	16,400	0	116	174	176
16,401	16,450	0	115	173	174
16,451	16,500	0	114	171	173
16,501	16,550	0	113	170	171
16,551	16,600	0	112	168	170
16,601	16,650	0	111	167	168
16,651	16,700	0	110	165	167
16,701	16,750	0	109	164	165
16,751	16,800	0	108	162	164
16,801	16,850	0	107	161	163
16,851	16,900	0	106	159	161
16,901	16,950	0	105	158	160
16,951	17,000	0	104	156	158
17,001	17,050	0	103	155	157
17,051	17,100	0	102	154	155
17,101	17,150	0	101	152	154
17,151	17,200	0	100	151	152
17,201	17,250	0	99	149	151
17,251	17,300	0	98	148	149
17,301	17,350	0	97	146	148
17,351	17,400	0	96	145	146
17,401	17,450	0	95	143	145
17,451	17,500	0	94	142	143
17,501	17,550	0	93	140	142
17,551	17,600	0	92	139	140
17,601	17,650	0	91	137	139
17,651	17,700	0	90	136	137
17,701	17,750	0	89	134	136
17,751	17,800	0	89	133	134
17,801	17,850	0	88	132	133
17,851	17,900	0	87	130	131
17,901	17,950	0	86	129	130
17,951	18,000	0	85	127	128

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 . . .			
18,001	18,050	0	84	126	127
18,051	18,100	0	83	124	125
18,101	18,150	0	82	123	124
18,151	18,200	0	81	121	122
18,201	18,250	0	80	120	121
18,251	18,300	0	79	118	119
18,301	18,350	0	78	117	118
18,351	18,400	0	77	115	117
18,401	18,450	0	76	114	115
18,451	18,500	0	75	112	114
18,501	18,550	0	74	111	112
18,551	18,600	0	73	110	111
18,601	18,650	0	72	108	109
18,651	18,700	0	71	107	108
18,701	18,750	0	70	105	106
18,751	18,800	0	69	104	105
18,801	18,850	0	68	102	103
18,851	18,900	0	67	101	102
18,901	18,950	0	66	99	100
18,951	19,000	0	65	98	99
19,001	19,050	0	64	96	97
19,051	19,100	0	63	95	96
19,101	19,150	0	62	93	94
19,151	19,200	0	61	92	93
19,201	19,250	0	60	90	91
19,251	19,300	0	59	89	90
19,301	19,350	0	58	88	88
19,351	19,400	0	57	86	87
19,401	19,450	0	56	85	85
19,451	19,500	0	55	83	84
19,501	19,550	0	54	82	82
19,551	19,600	0	53	80	81
19,601	19,650	0	52	79	79
19,651	19,700	0	52	77	78
19,701	19,750	0	51	76	76
19,751	19,800	0	50	74	75
19,801	19,850	0	49	73	74
19,851	19,900	0	48	71	72
19,901	19,950	0	47	70	71
19,951	20,000	0	46	68	69

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- 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 . . .			
20,001	20,050	0	45	67	68
20,051	20,100	0	44	66	66
20,101	20,150	0	43	64	65
20,151	20,200	0	42	63	63
20,201	20,250	0	41	61	62
20,251	20,300	0	40	60	60
20,301	20,350	0	39	58	59
20,351	20,400	0	38	57	57
20,401	20,450	0	37	55	56
20,451	20,500	0	36	54	54
20,501	20,550	0	35	52	53
20,551	20,600	0	34	51	51
20,601	20,650	0	33	49	50
20,651	20,700	0	32	48	48
20,701	20,750	0	31	46	47
20,751	20,800	0	30	45	45
20,801	20,850	0	29	44	44
20,851	20,900	0	28	42	42
20,901	20,950	0	27	41	41
20,951	21,000	0	26	39	39
21,001	21,050	0	25	38	38
21,051	21,100	0	24	36	36
21,101	21,150	0	23	35	35
21,151	21,200	0	22	33	33
21,201	21,250	0	21	32	32
21,251	21,300	0	20	30	30
21,301	21,350	0	19	29	29
21,351	21,400	0	18	27	28
21,401	21,450	0	17	26	26
21,451	21,500	0	16	24	25
21,501	21,550	0	16	23	23
21,551	21,600	0	15	22	22
21,601	21,650	0	14	20	20
21,651	21,700	0	13	19	19
21,701	21,750	0	12	17	17
21,751	21,800	0	11	16	16
21,801	21,850	0	10	14	14
21,851	21,900	0	9	13	13
21,901	21,950	0	8	11	11
21,951	22,000	0	7	10	10

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 . . .			
22,001	22,050	0	6	8	8
22,051	22,100	0	5	7	7
22,101	22,150	0	4	5	5
22,151	22,200	0	3	4	4
22,201	22,250	0	2	2	2
22,251	22,300	0	1	1	1
22,301	22,350	0	**	***	****
*	If the amount you are looking up from the worksheet is at least \$15,001 but less than \$15,009, and you have no qualifying child, your credit is \$1. If the amount you are looking up from the worksheet is \$15,009 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 \$22,301 but less than \$22,323, and you have one qualifying child, your credit is \$1. If the amount you are looking up from the worksheet is \$22,323 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 \$22,301 but less than \$22,310, and you have two qualifying children, your credit is \$1. If the amount you are looking up from the worksheet is \$22,310 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 \$22,301 but less than \$22,303, and you have three qualifying children, your credit is \$1. If the amount you are looking up from the worksheet is \$22,303 or more, and you have three qualifying children, you cannot take the credit.				

2017 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 2017 1a
- b Widow/widower (my spouse/RDP died before 01/01/2017) 1b
- c Marriage/RDP was annulled. 1c
- d Received final decree of divorce, legal separation, dissolution, or termination of marriage/RDP by 12/31/2017. 1d
- e Legally married/RDP and did not live with spouse/RDP during 2017. 1e
- f Legally married/RDP and lived with spouse/RDP during 2017. 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) If your qualifying person is age 19 or older in 2017, go to line 3a. If not, go to line 4.

- a Was your qualifying person a full time student under age 24 in 2017? 3a Yes No
- b Was your qualifying person permanently and totally disabled in 2017? 3b Yes No

4 Enter qualifying person's gross income in 2017. See instructions.

5 Number of days your qualifying person lived with you during 2017. 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 incarceration. In the event of a birth or death of your qualifying person during the year, enter 365 days.

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Visit our website:

ftb.ca.gov

2017 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).

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 instructions. Taxpayers should not consider the instructions as authoritative law.

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.

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.

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, 2017, and does not have a SSN, enter "Died" 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.

Your qualifying child must be under 19 years of age or a full-time student under 24 years of age. The person also meets the age test if he or she is permanently and totally disabled at any time during the calendar year. (If the person does not meet the age test to be a qualifying child, he or she may meet the requirements to be a qualifying relative).

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, military service, and incarceration. In the event of a birth or death of your qualifying person during the year, enter 365 days.

2017 California 2EZ Table

Single

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

This table gives you credit of \$4,236 for your standard deduction, \$114 for your personal exemption credit, and \$353 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	14,086	0	0	0	0
14,087	14,186	2	0	0	0
14,187	14,286	4	0	0	0
14,287	14,386	6	0	0	0
14,387	14,486	8	0	0	0
14,487	14,586	10	0	0	0
14,587	14,686	12	0	0	0
14,687	14,786	14	0	0	0
14,787	14,886	16	0	0	0
14,887	14,986	18	0	0	0
14,987	15,086	20	0	0	0
15,087	15,186	22	0	0	0
15,187	15,286	24	0	0	0
15,287	15,386	26	0	0	0
15,387	15,486	28	0	0	0
15,487	15,586	30	0	0	0
15,587	15,686	32	0	0	0
15,687	15,786	34	0	0	0
15,787	15,886	36	0	0	0
15,887	15,986	38	0	0	0
15,987	16,086	40	0	0	0
16,087	16,186	42	0	0	0
16,187	16,286	44	0	0	0
16,287	16,386	46	0	0	0
16,387	16,486	48	0	0	0
16,487	16,586	50	0	0	0
16,587	16,686	52	0	0	0
16,687	16,786	54	0	0	0
16,787	16,886	56	0	0	0
16,887	16,986	58	0	0	0
16,987	17,086	60	0	0	0
17,087	17,186	62	0	0	0
17,187	17,286	64	0	0	0
17,287	17,386	66	0	0	0
17,387	17,486	68	0	0	0
17,487	17,586	70	0	0	0
17,587	17,686	72	0	0	0
17,687	17,786	74	0	0	0
17,787	17,886	76	0	0	0
17,887	17,986	78	0	0	0
17,987	18,086	80	0	0	0
18,087	18,186	82	0	0	0
18,187	18,286	84	0	0	0
18,287	18,386	86	0	0	0
18,387	18,486	88	0	0	0
18,487	18,586	90	0	0	0
18,587	18,686	92	0	0	0
18,687	18,786	94	0	0	0
18,787	18,886	96	0	0	0
18,887	18,986	98	0	0	0
18,987	19,086	100	0	0	0
19,087	19,186	102	0	0	0
19,187	19,286	104	0	0	0
19,287	19,386	106	0	0	0
19,387	19,486	108	0	0	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
19,487	19,586	110	0	0	0
19,587	19,686	112	0	0	0
19,687	19,786	114	0	0	0
19,787	19,886	116	0	0	0
19,887	19,986	118	0	0	0
19,987	20,086	120	0	0	0
20,087	20,186	122	0	0	0
20,187	20,286	124	0	0	0
20,287	20,386	126	0	0	0
20,387	20,486	128	0	0	0
20,487	20,586	130	0	0	0
20,587	20,686	132	0	0	0
20,687	20,786	134	0	0	0
20,787	20,886	136	0	0	0
20,887	20,986	138	0	0	0
20,987	21,086	140	0	0	0
21,087	21,186	142	0	0	0
21,187	21,286	144	0	0	0
21,287	21,386	146	0	0	0
21,387	21,486	148	0	0	0
21,487	21,586	150	0	0	0
21,587	21,686	152	0	0	0
21,687	21,786	154	0	0	0
21,787	21,886	156	0	0	0
21,887	21,986	158	0	0	0
21,987	22,086	160	0	0	0
22,087	22,186	162	0	0	0
22,187	22,286	164	0	0	0
22,287	22,386	166	0	0	0
22,387	22,486	168	0	0	0
22,487	22,586	170	0	0	0
22,587	22,686	172	0	0	0
22,687	22,786	174	0	0	0
22,787	22,886	176	0	0	0
22,887	22,986	178	0	0	0
22,987	23,086	180	0	0	0
23,087	23,186	182	0	0	0
23,187	23,286	184	0	0	0
23,287	23,386	186	0	0	0
23,387	23,486	188	0	0	0
23,487	23,586	190	0	0	0
23,587	23,686	192	0	0	0
23,687	23,786	194	0	0	0
23,787	23,886	198	0	0	0
23,887	23,986	202	0	0	0
23,987	24,086	206	0	0	0
24,087	24,186	210	0	0	0
24,187	24,286	214	0	0	0
24,287	24,386	218	0	0	0
24,387	24,486	222	0	0	0
24,487	24,586	226	0	0	0
24,587	24,686	230	0	0	0
24,687	24,786	234	0	0	0
24,787	24,886	238	0	0	0
24,887	24,986	242	0	0	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
24,987	25,086	246	0	0	0
25,087	25,186	250	0	0	0
25,187	25,286	254	0	0	0
25,287	25,386	258	0	0	0
25,387	25,486	262	0	0	0
25,487	25,586	266	0	0	0
25,587	25,686	270	0	0	0
25,687	25,786	274	0	0	0
25,787	25,886	278	0	0	0
25,887	25,986	282	0	0	0
25,987	26,086	286	0	0	0
26,087	26,186	290	0	0	0
26,187	26,286	294	0	0	0
26,287	26,386	298	0	0	0
26,387	26,486	302	0	0	0
26,487	26,586	306	0	0	0
26,587	26,686	310	0	0	0
26,687	26,786	314	0	0	0
26,787	26,886	318	0	0	0
26,887	26,986	322	0	0	0
26,987	27,086	326	0	0	0
27,087	27,186	330	0	0	0
27,187	27,286	334	0	0	0
27,287	27,386	338	0	0	0
27,387	27,486	342	0	0	0
27,487	27,586	346	0	0	0
27,587	27,686	350	0	0	0
27,687	27,786	354	1	0	0
27,787	27,886	358	5	0	0
27,887	27,986	362	9	0	0
27,987	28,086	366	13	0	0
28,087	28,186	370	17	0	0
28,187	28,286	374	21	0	0
28,287	28,386	378	25	0	0
28,387	28,486	382	29	0	0
28,487	28,586	386	33	0	0
28,587	28,686	390	37	0	0
28,687	28,786	394	41	0	0
28,787	28,886	398	45	0	0
28,887	28,986	402	49	0	0
28,987	29,086	406	53	0	0
29,087	29,186	410	57	0	0
29,187	29,286	414	61	0	0
29,287	29,386	418	65	0	0
29,387	29,486	422	69	0	0
29,487	29,586	426	73	0	0
29,587	29,686	430	77	0	0
29,687	29,786	434	81	0	0
29,787	29,886	438	85	0	0
29,887	29,986	442	89	0	0
29,987	30,086	446	93	0	0
30,087	30,186	450	97	0	0
30,187	30,286	454	101	0	0
30,287	30,386	458	105	0	0
30,387	30,486	462	109	0	0

Continued on next page.

2017 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 \$4,236 for your standard deduction, \$114 for your personal exemption credit, and \$353 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
96,487	96,586	5,826	5,473	5,120	4,767
96,587	96,686	5,836	5,483	5,130	4,777
96,687	96,786	5,845	5,492	5,139	4,786
96,787	96,886	5,854	5,501	5,148	4,795
96,887	96,986	5,864	5,511	5,158	4,805
96,987	97,086	5,873	5,520	5,167	4,814
97,087	97,186	5,882	5,529	5,176	4,823
97,187	97,286	5,892	5,539	5,186	4,833
97,287	97,386	5,901	5,548	5,195	4,842
97,387	97,486	5,910	5,557	5,204	4,851
97,487	97,586	5,919	5,566	5,213	4,860
97,587	97,686	5,929	5,576	5,223	4,870
97,687	97,786	5,938	5,585	5,232	4,879
97,787	97,886	5,947	5,594	5,241	4,888
97,887	97,986	5,957	5,604	5,251	4,898
97,987	98,086	5,966	5,613	5,260	4,907
98,087	98,186	5,975	5,622	5,269	4,916
98,187	98,286	5,985	5,632	5,279	4,926
98,287	98,386	5,994	5,641	5,288	4,935
98,387	98,486	6,003	5,650	5,297	4,944
98,487	98,586	6,012	5,659	5,306	4,953
98,587	98,686	6,022	5,669	5,316	4,963
98,687	98,786	6,031	5,678	5,325	4,972
98,787	98,886	6,040	5,687	5,334	4,981
98,887	98,986	6,050	5,697	5,344	4,991

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
98,987	99,086	6,059	5,706	5,353	5,000
99,087	99,186	6,068	5,715	5,362	5,009
99,187	99,286	6,078	5,725	5,372	5,019
99,287	99,386	6,087	5,734	5,381	5,028
99,387	99,486	6,096	5,743	5,390	5,037
99,487	99,586	6,105	5,752	5,399	5,046
99,587	99,686	6,115	5,762	5,409	5,056
99,687	99,786	6,124	5,771	5,418	5,065
99,787	99,886	6,133	5,780	5,427	5,074
99,887	99,986	6,143	5,790	5,437	5,084
99,987	100,000	6,152	5,799	5,446	5,093

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
<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>					

2017 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 \$8,472 for your standard deduction, \$228 for your personal exemption credit, and \$353 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	28,122	0	0	0	0
28,123	28,222	2	0	0	0
28,223	28,322	4	0	0	0
28,323	28,422	6	0	0	0
28,423	28,522	8	0	0	0
28,523	28,622	10	0	0	0
28,623	28,722	12	0	0	0
28,723	28,822	14	0	0	0
28,823	28,922	16	0	0	0
28,923	29,022	18	0	0	0
29,023	29,122	20	0	0	0
29,123	29,222	22	0	0	0
29,223	29,322	24	0	0	0
29,323	29,422	26	0	0	0
29,423	29,522	28	0	0	0
29,523	29,622	30	0	0	0
29,623	29,722	32	0	0	0
29,723	29,822	34	0	0	0
29,823	29,922	36	0	0	0
29,923	30,022	38	0	0	0
30,023	30,122	40	0	0	0
30,123	30,222	42	0	0	0
30,223	30,322	44	0	0	0
30,323	30,422	46	0	0	0
30,423	30,522	48	0	0	0
30,523	30,622	50	0	0	0
30,623	30,722	52	0	0	0
30,723	30,822	54	0	0	0
30,823	30,922	56	0	0	0
30,923	31,022	58	0	0	0
31,023	31,122	60	0	0	0
31,123	31,222	62	0	0	0
31,223	31,322	64	0	0	0
31,323	31,422	66	0	0	0
31,423	31,522	68	0	0	0
31,523	31,622	70	0	0	0
31,623	31,722	72	0	0	0
31,723	31,822	74	0	0	0
31,823	31,922	76	0	0	0
31,923	32,022	78	0	0	0
32,023	32,122	80	0	0	0
32,123	32,222	82	0	0	0
32,223	32,322	84	0	0	0
32,323	32,422	86	0	0	0
32,423	32,522	88	0	0	0
32,523	32,622	90	0	0	0
32,623	32,722	92	0	0	0
32,723	32,822	94	0	0	0
32,823	32,922	96	0	0	0
32,923	33,022	98	0	0	0
33,023	33,122	100	0	0	0
33,123	33,222	102	0	0	0
33,223	33,322	104	0	0	0
33,323	33,422	106	0	0	0
33,423	33,522	108	0	0	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
33,523	33,622	110	0	0	0
33,623	33,722	112	0	0	0
33,723	33,822	114	0	0	0
33,823	33,922	116	0	0	0
33,923	34,022	118	0	0	0
34,023	34,122	120	0	0	0
34,123	34,222	122	0	0	0
34,223	34,322	124	0	0	0
34,323	34,422	126	0	0	0
34,423	34,522	128	0	0	0
34,523	34,622	130	0	0	0
34,623	34,722	132	0	0	0
34,723	34,822	134	0	0	0
34,823	34,922	136	0	0	0
34,923	35,022	138	0	0	0
35,023	35,122	140	0	0	0
35,123	35,222	142	0	0	0
35,223	35,322	144	0	0	0
35,323	35,422	146	0	0	0
35,423	35,522	148	0	0	0
35,523	35,622	150	0	0	0
35,623	35,722	152	0	0	0
35,723	35,822	154	0	0	0
35,823	35,922	156	0	0	0
35,923	36,022	158	0	0	0
36,023	36,122	160	0	0	0
36,123	36,222	162	0	0	0
36,223	36,322	164	0	0	0
36,323	36,422	166	0	0	0
36,423	36,522	168	0	0	0
36,523	36,622	170	0	0	0
36,623	36,722	172	0	0	0
36,723	36,822	174	0	0	0
36,823	36,922	176	0	0	0
36,923	37,022	178	0	0	0
37,023	37,122	180	0	0	0
37,123	37,222	182	0	0	0
37,223	37,322	184	0	0	0
37,323	37,422	186	0	0	0
37,423	37,522	188	0	0	0
37,523	37,622	190	0	0	0
37,623	37,722	192	0	0	0
37,723	37,822	194	0	0	0
37,823	37,922	196	0	0	0
37,923	38,022	198	0	0	0
38,023	38,122	200	0	0	0
38,123	38,222	202	0	0	0
38,223	38,322	204	0	0	0
38,323	38,422	206	0	0	0
38,423	38,522	208	0	0	0
38,523	38,622	210	0	0	0
38,623	38,722	212	0	0	0
38,723	38,822	214	0	0	0
38,823	38,922	216	0	0	0
38,923	39,022	218	0	0	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
39,023	39,122	220	0	0	0
39,123	39,222	222	0	0	0
39,223	39,322	224	0	0	0
39,323	39,422	226	0	0	0
39,423	39,522	228	0	0	0
39,523	39,622	230	0	0	0
39,623	39,722	232	0	0	0
39,723	39,822	234	0	0	0
39,823	39,922	236	0	0	0
39,923	40,022	238	0	0	0
40,023	40,122	240	0	0	0
40,123	40,222	242	0	0	0
40,223	40,322	244	0	0	0
40,323	40,422	246	0	0	0
40,423	40,522	248	0	0	0
40,523	40,622	250	0	0	0
40,623	40,722	252	0	0	0
40,723	40,822	254	0	0	0
40,823	40,922	256	0	0	0
40,923	41,022	258	0	0	0
41,023	41,122	260	0	0	0
41,123	41,222	262	0	0	0
41,223	41,322	264	0	0	0
41,323	41,422	266	0	0	0
41,423	41,522	268	0	0	0
41,523	41,622	270	0	0	0
41,623	41,722	272	0	0	0
41,723	41,822	274	0	0	0
41,823	41,922	276	0	0	0
41,923	42,022	278	0	0	0
42,023	42,122	280	0	0	0
42,123	42,222	282	0	0	0
42,223	42,322	284	0	0	0
42,323	42,422	286	0	0	0
42,423	42,522	288	0	0	0
42,523	42,622	290	0	0	0
42,623	42,722	292	0	0	0
42,723	42,822	294	0	0	0
42,823	42,922	296	0	0	0
42,923	43,022	298	0	0	0
43,023	43,122	300	0	0	0
43,123	43,222	302	0	0	0
43,223	43,322	304	0	0	0
43,323	43,422	306	0	0	0
43,423	43,522	308	0	0	0
43,523	43,622	310	0	0	0
43,623	43,722	312	0	0	0
43,723	43,822	314	0	0	0
43,823	43,922	316	0	0	0
43,923	44,022	318	0	0	0
44,023	44,122	320	0	0	0
44,123	44,222	322	0	0	0
44,223	44,322	324	0	0	0
44,323	44,422	326	0	0	0
44,423	44,522	328	0	0	0

Continued on next page.

2017 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 \$8,472 for your standard deduction, \$228 for your personal exemption credit, and \$353 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
44,523	44,622	330	0	0	0
44,623	44,722	332	0	0	0
44,723	44,822	334	0	0	0
44,823	44,922	336	0	0	0
44,923	45,022	338	0	0	0
45,023	45,122	340	0	0	0
45,123	45,222	342	0	0	0
45,223	45,322	344	0	0	0
45,323	45,422	346	0	0	0
45,423	45,522	348	0	0	0
45,523	45,622	350	0	0	0
45,623	45,722	352	0	0	0
45,723	45,822	354	1	0	0
45,823	45,922	356	3	0	0
45,923	46,022	358	5	0	0
46,023	46,122	360	7	0	0
46,123	46,222	362	9	0	0
46,223	46,322	364	11	0	0
46,323	46,422	366	13	0	0
46,423	46,522	368	15	0	0
46,523	46,622	370	17	0	0
46,623	46,722	372	19	0	0
46,723	46,822	374	21	0	0
46,823	46,922	376	23	0	0
46,923	47,022	378	25	0	0
47,023	47,122	380	27	0	0
47,123	47,222	382	29	0	0
47,223	47,322	384	31	0	0
47,323	47,422	386	33	0	0
47,423	47,522	388	35	0	0
47,523	47,622	392	39	0	0
47,623	47,722	396	43	0	0
47,723	47,822	400	47	0	0
47,823	47,922	404	51	0	0
47,923	48,022	408	55	0	0
48,023	48,122	412	59	0	0
48,123	48,222	416	63	0	0
48,223	48,322	420	67	0	0
48,323	48,422	424	71	0	0
48,423	48,522	428	75	0	0
48,523	48,622	432	79	0	0
48,623	48,722	436	83	0	0
48,723	48,822	440	87	0	0
48,823	48,922	444	91	0	0
48,923	49,022	448	95	0	0
49,023	49,122	452	99	0	0
49,123	49,222	456	103	0	0
49,223	49,322	460	107	0	0
49,323	49,422	464	111	0	0
49,423	49,522	468	115	0	0
49,523	49,622	472	119	0	0
49,623	49,722	476	123	0	0
49,723	49,822	480	127	0	0
49,823	49,922	484	131	0	0
49,923	50,022	488	135	0	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
50,023	50,122	492	139	0	0
50,123	50,222	496	143	0	0
50,223	50,322	500	147	0	0
50,323	50,422	504	151	0	0
50,423	50,522	508	155	0	0
50,523	50,622	512	159	0	0
50,623	50,722	516	163	0	0
50,723	50,822	520	167	0	0
50,823	50,922	524	171	0	0
50,923	51,022	528	175	0	0
51,023	51,122	532	179	0	0
51,123	51,222	536	183	0	0
51,223	51,322	540	187	0	0
51,323	51,422	544	191	0	0
51,423	51,522	548	195	0	0
51,523	51,622	552	199	0	0
51,623	51,722	556	203	0	0
51,723	51,822	560	207	0	0
51,823	51,922	564	211	0	0
51,923	52,022	568	215	0	0
52,023	52,122	572	219	0	0
52,123	52,222	576	223	0	0
52,223	52,322	580	227	0	0
52,323	52,422	584	231	0	0
52,423	52,522	588	235	0	0
52,523	52,622	592	239	0	0
52,623	52,722	596	243	0	0
52,723	52,822	600	247	0	0
52,823	52,922	604	251	0	0
52,923	53,022	608	255	0	0
53,023	53,122	612	259	0	0
53,123	53,222	616	263	0	0
53,223	53,322	620	267	0	0
53,323	53,422	624	271	0	0
53,423	53,522	628	275	0	0
53,523	53,622	632	279	0	0
53,623	53,722	636	283	0	0
53,723	53,822	640	287	0	0
53,823	53,922	644	291	0	0
53,923	54,022	648	295	0	0
54,023	54,122	652	299	0	0
54,123	54,222	656	303	0	0
54,223	54,322	660	307	0	0
54,323	54,422	664	311	0	0
54,423	54,522	668	315	0	0
54,523	54,622	672	319	0	0
54,623	54,722	676	323	0	0
54,723	54,822	680	327	0	0
54,823	54,922	684	331	0	0
54,923	55,022	688	335	0	0
55,023	55,122	692	339	0	0
55,123	55,222	696	343	0	0
55,223	55,322	700	347	0	0
55,323	55,422	704	351	0	0
55,423	55,522	708	355	2	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
55,523	55,622	712	359	6	0
55,623	55,722	716	363	10	0
55,723	55,822	720	367	14	0
55,823	55,922	724	371	18	0
55,923	56,022	728	375	22	0
56,023	56,122	732	379	26	0
56,123	56,222	736	383	30	0
56,223	56,322	740	387	34	0
56,323	56,422	744	391	38	0
56,423	56,522	748	395	42	0
56,523	56,622	752	399	46	0
56,623	56,722	756	403	50	0
56,723	56,822	760	407	54	0
56,823	56,922	764	411	58	0
56,923	57,022	768	415	62	0
57,023	57,122	772	419	66	0
57,123	57,222	776	423	70	0
57,223	57,322	780	427	74	0
57,323	57,422	784	431	78	0
57,423	57,522	788	435	82	0
57,523	57,622	792	439	86	0
57,623	57,722	796	443	90	0
57,723	57,822	800	447	94	0
57,823	57,922	804	451	98	0
57,923	58,022	808	455	102	0
58,023	58,122	812	459	106	0
58,123	58,222	816	463	110	0
58,223	58,322	820	467	114	0
58,323	58,422	824	471	118	0
58,423	58,522	828	475	122	0
58,523	58,622	832	479	126	0
58,623	58,722	836	483	130	0
58,723	58,822	840	487	134	0
58,823	58,922	844	491	138	0
58,923	59,022	848	495	142	0
59,023	59,122	852	499	146	0
59,123	59,222	856	503	150	0
59,223	59,322	860	507	154	0
59,323	59,422	864	511	158	0
59,423	59,522	868	515	162	0
59,523	59,622	872	519	166	0
59,623	59,722	876	523	170	0
59,723	59,822	880	527	174	0
59,823	59,922	884	531	178	0
59,923	60,022	888	535	182	0
60,023	60,122	892	539	186	0
60,123	60,222	896	543	190	0
60,223	60,322	900	547	194	0
60,323	60,422	904	551	198	0
60,423	60,522	908	555	202	0
60,523	60,622	912	559	206	0
60,623	60,722	916	563	210	0
60,723	60,822	920	567	214	0
60,823	60,922	924	571	218	0
60,923	61,022	928	575	222	0

Continued on next page.

2017 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Widow(er)

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(continued)

This table gives you credit of \$8,472 for your standard deduction, \$228 for your personal exemption credit, and \$353 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
193,023	193,122	11,653	11,300	10,947	10,594
193,123	193,222	11,662	11,309	10,956	10,603
193,223	193,322	11,671	11,318	10,965	10,612
193,323	193,422	11,681	11,328	10,975	10,622
193,423	193,522	11,690	11,337	10,984	10,631
193,523	193,622	11,699	11,346	10,993	10,640
193,623	193,722	11,709	11,356	11,003	10,650
193,723	193,822	11,718	11,365	11,012	10,659
193,823	193,922	11,727	11,374	11,021	10,668
193,923	194,022	11,737	11,384	11,031	10,678
194,023	194,122	11,746	11,393	11,040	10,687
194,123	194,222	11,755	11,402	11,049	10,696
194,223	194,322	11,764	11,411	11,058	10,705
194,323	194,422	11,774	11,421	11,068	10,715
194,423	194,522	11,783	11,430	11,077	10,724
194,523	194,622	11,792	11,439	11,086	10,733
194,623	194,722	11,802	11,449	11,096	10,743
194,723	194,822	11,811	11,458	11,105	10,752
194,823	194,922	11,820	11,467	11,114	10,761
194,923	195,022	11,830	11,477	11,124	10,771
195,023	195,122	11,839	11,486	11,133	10,780
195,123	195,222	11,848	11,495	11,142	10,789
195,223	195,322	11,857	11,504	11,151	10,798
195,323	195,422	11,867	11,514	11,161	10,808
195,423	195,522	11,876	11,523	11,170	10,817
195,523	195,622	11,885	11,532	11,179	10,826
195,623	195,722	11,895	11,542	11,189	10,836
195,723	195,822	11,904	11,551	11,198	10,845
195,823	195,922	11,913	11,560	11,207	10,854
195,923	196,022	11,923	11,570	11,217	10,864
196,023	196,122	11,932	11,579	11,226	10,873
196,123	196,222	11,941	11,588	11,235	10,882
196,223	196,322	11,950	11,597	11,244	10,891
196,323	196,422	11,960	11,607	11,254	10,901
196,423	196,522	11,969	11,616	11,263	10,910

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
196,523	196,622	11,978	11,625	11,272	10,919
196,623	196,722	11,988	11,635	11,282	10,929
196,723	196,822	11,997	11,644	11,291	10,938
196,823	196,922	12,006	11,653	11,300	10,947
196,923	197,022	12,016	11,663	11,310	10,957
197,023	197,122	12,025	11,672	11,319	10,966
197,123	197,222	12,034	11,681	11,328	10,975
197,223	197,322	12,043	11,690	11,337	10,984
197,323	197,422	12,053	11,700	11,347	10,994
197,423	197,522	12,062	11,709	11,356	11,003
197,523	197,622	12,071	11,718	11,365	11,012
197,623	197,722	12,081	11,728	11,375	11,022
197,723	197,822	12,090	11,737	11,384	11,031
197,823	197,922	12,099	11,746	11,393	11,040
197,923	198,022	12,109	11,756	11,403	11,050
198,023	198,122	12,118	11,765	11,412	11,059
198,123	198,222	12,127	11,774	11,421	11,068
198,223	198,322	12,136	11,783	11,430	11,077
198,323	198,422	12,146	11,793	11,440	11,087
198,423	198,522	12,155	11,802	11,449	11,096
198,523	198,622	12,164	11,811	11,458	11,105
198,623	198,722	12,174	11,821	11,468	11,115
198,723	198,822	12,183	11,830	11,477	11,124
198,823	198,922	12,192	11,839	11,486	11,133
198,923	199,022	12,202	11,849	11,496	11,143

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
199,023	199,122	12,211	11,858	11,505	11,152
199,123	199,222	12,220	11,867	11,514	11,161
199,223	199,322	12,229	11,876	11,523	11,170
199,323	199,422	12,239	11,886	11,533	11,180
199,423	199,522	12,248	11,895	11,542	11,189
199,523	199,622	12,257	11,904	11,551	11,198
199,623	199,722	12,267	11,914	11,561	11,208
199,723	199,822	12,276	11,923	11,570	11,217
199,823	199,922	12,285	11,932	11,579	11,226
199,923	200,000	12,295	11,942	11,589	11,236

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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2017 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 \$8,472 for your standard deduction, \$114 for your personal exemption credit, and \$353 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	19,922	0	0	0	0
19,923	20,022	1	0	0	0
20,023	20,122	2	0	0	0
20,123	20,222	3	0	0	0
20,223	20,322	4	0	0	0
20,323	20,422	5	0	0	0
20,423	20,522	6	0	0	0
20,523	20,622	7	0	0	0
20,623	20,722	8	0	0	0
20,723	20,822	9	0	0	0
20,823	20,922	10	0	0	0
20,923	21,022	11	0	0	0
21,023	21,122	12	0	0	0
21,123	21,222	13	0	0	0
21,223	21,322	14	0	0	0
21,323	21,422	15	0	0	0
21,423	21,522	16	0	0	0
21,523	21,622	17	0	0	0
21,623	21,722	18	0	0	0
21,723	21,822	19	0	0	0
21,823	21,922	20	0	0	0
21,923	22,022	21	0	0	0
22,023	22,122	22	0	0	0
22,123	22,222	23	0	0	0
22,223	22,322	24	0	0	0
22,323	22,422	25	0	0	0
22,423	22,522	26	0	0	0
22,523	22,622	27	0	0	0
22,623	22,722	28	0	0	0
22,723	22,822	29	0	0	0
22,823	22,922	30	0	0	0
22,923	23,022	31	0	0	0
23,023	23,122	32	0	0	0
23,123	23,222	33	0	0	0
23,223	23,322	34	0	0	0
23,323	23,422	35	0	0	0
23,423	23,522	36	0	0	0
23,523	23,622	37	0	0	0
23,623	23,722	38	0	0	0
23,723	23,822	39	0	0	0
23,823	23,922	40	0	0	0
23,923	24,022	41	0	0	0
24,023	24,122	42	0	0	0
24,123	24,222	43	0	0	0
24,223	24,322	44	0	0	0
24,323	24,422	45	0	0	0
24,423	24,522	46	0	0	0
24,523	24,622	47	0	0	0
24,623	24,722	48	0	0	0
24,723	24,822	49	0	0	0
24,823	24,922	50	0	0	0
24,923	25,022	51	0	0	0
25,023	25,122	53	0	0	0
25,123	25,222	55	0	0	0
25,223	25,322	57	0	0	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
25,323	25,422	59	0	0	0
25,423	25,522	61	0	0	0
25,523	25,622	63	0	0	0
25,623	25,722	65	0	0	0
25,723	25,822	67	0	0	0
25,823	25,922	69	0	0	0
25,923	26,022	71	0	0	0
26,023	26,122	73	0	0	0
26,123	26,222	75	0	0	0
26,223	26,322	77	0	0	0
26,323	26,422	79	0	0	0
26,423	26,522	81	0	0	0
26,523	26,622	83	0	0	0
26,623	26,722	85	0	0	0
26,723	26,822	87	0	0	0
26,823	26,922	89	0	0	0
26,923	27,022	91	0	0	0
27,023	27,122	93	0	0	0
27,123	27,222	95	0	0	0
27,223	27,322	97	0	0	0
27,323	27,422	99	0	0	0
27,423	27,522	101	0	0	0
27,523	27,622	103	0	0	0
27,623	27,722	105	0	0	0
27,723	27,822	107	0	0	0
27,823	27,922	109	0	0	0
27,923	28,022	111	0	0	0
28,023	28,122	113	0	0	0
28,123	28,222	115	0	0	0
28,223	28,322	117	0	0	0
28,323	28,422	119	0	0	0
28,423	28,522	121	0	0	0
28,523	28,622	123	0	0	0
28,623	28,722	125	0	0	0
28,723	28,822	127	0	0	0
28,823	28,922	129	0	0	0
28,923	29,022	131	0	0	0
29,023	29,122	133	0	0	0
29,123	29,222	135	0	0	0
29,223	29,322	137	0	0	0
29,323	29,422	139	0	0	0
29,423	29,522	141	0	0	0
29,523	29,622	143	0	0	0
29,623	29,722	145	0	0	0
29,723	29,822	147	0	0	0
29,823	29,922	149	0	0	0
29,923	30,022	151	0	0	0
30,023	30,122	153	0	0	0
30,123	30,222	155	0	0	0
30,223	30,322	157	0	0	0
30,323	30,422	159	0	0	0
30,423	30,522	161	0	0	0
30,523	30,622	163	0	0	0
30,623	30,722	165	0	0	0
30,723	30,822	167	0	0	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
30,823	30,922	169	0	0	0
30,923	31,022	171	0	0	0
31,023	31,122	173	0	0	0
31,123	31,222	175	0	0	0
31,223	31,322	177	0	0	0
31,323	31,422	179	0	0	0
31,423	31,522	181	0	0	0
31,523	31,622	183	0	0	0
31,623	31,722	185	0	0	0
31,723	31,822	187	0	0	0
31,823	31,922	189	0	0	0
31,923	32,022	191	0	0	0
32,023	32,122	193	0	0	0
32,123	32,222	195	0	0	0
32,223	32,322	197	0	0	0
32,323	32,422	199	0	0	0
32,423	32,522	201	0	0	0
32,523	32,622	203	0	0	0
32,623	32,722	205	0	0	0
32,723	32,822	207	0	0	0
32,823	32,922	209	0	0	0
32,923	33,022	211	0	0	0
33,023	33,122	213	0	0	0
33,123	33,222	215	0	0	0
33,223	33,322	217	0	0	0
33,323	33,422	219	0	0	0
33,423	33,522	221	0	0	0
33,523	33,622	223	0	0	0
33,623	33,722	225	0	0	0
33,723	33,822	227	0	0	0
33,823	33,922	229	0	0	0
33,923	34,022	231	0	0	0
34,023	34,122	233	0	0	0
34,123	34,222	235	0	0	0
34,223	34,322	237	0	0	0
34,323	34,422	239	0	0	0
34,423	34,522	241	0	0	0
34,523	34,622	243	0	0	0
34,623	34,722	245	0	0	0
34,723	34,822	247	0	0	0
34,823	34,922	249	0	0	0
34,923	35,022	251	0	0	0
35,023	35,122	253	0	0	0
35,123	35,222	255	0	0	0
35,223	35,322	257	0	0	0
35,323	35,422	259	0	0	0
35,423	35,522	261	0	0	0
35,523	35,622	263	0	0	0
35,623	35,722	265	0	0	0
35,723	35,822	267	0	0	0
35,823	35,922	269	0	0	0
35,923	36,022	271	0	0	0
36,023	36,122	273	0	0	0
36,123	36,222	275	0	0	0
36,223	36,322	277	0	0	0

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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 Schedule X, California Explanation of Amended Return Changes
- 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

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Telephone: 800.852.5711 from within the United States
916.845.6500 from outside the United States
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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
711 ó 800.735.2929 servicio de relevo de California

\$\$
For
You

Federal Earned Income Tax Credit (EITC)

If you earned less than \$53,930 (less than \$20,600 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 get your federal tax booklet for more information.

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