# CALIFORNIA **540 26**

Forms & Instructions

# **2017** Personal Income Tax Booklet

Members of the Franchise Tax Board

Betty T. Yee, Chair Diane L. Harkey, Member Michael Cohen, Member





STATE OF CALIFORNIA Franchise Tax Board

COVER GRAPHICS OMITTED FOR DOWNLOADING SPEED

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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

General California resident entire vear Not blind • **Filing Status** Single Head of household • Married/RDP filing jointly Qualifying widow(er) Be claimed as a dependent by another taxpayer (see Note below) You May • 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. 0 - 3 allowed Dependents Types of Income Wages, salaries, and tips Pension • • Taxable scholarship and fellowship compensation grants • Unemployment (only if reported on federal Form W-2) Paid Family Leave • Capital gains from mutual funds (reported on Form 1099-DIV, box 2a only) U.S. Social Security • . Interest and Dividends Tier 1 and Tier 2 Railroad Retirement • \$100,000 or less (single or head of household) Total Income • \$200,000 or less (married/RDP filing jointly or qualifying widow[er]) • Total income includes wages, salaries, tips, taxable scholarship or fellowship grants, interest, dividends, pensions, and capital gains from mutual funds. Adjustments to No adjustments to total income, such as student loan interest deduction, IRA deduction, etc. Income 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 Personal exemption (see Note below) Senior exemption • . Up to three dependent exemptions Nonrefundable renter's credit Credits • Refundable California Earned Income Tax Credit •

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

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

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

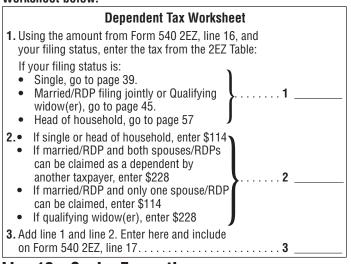
The standard deduction and personal exemption credit are built into the 2EZ Tables and not reported on the tax return.

# 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.



#### 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

#### Instructions: Form 540 2EZ

 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.

	ose whole donais 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
	Enter the applicable sales and use tax rate.	
3.		
	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	
1	Add Lines 3 and 4. This is your total use tax S	\$00
6.	Enter any sales or use tax you paid to another state	
	for purchases included on Line 1. See worksheet	ħ 00
-	instructions below	\$00
1.	Subtract Line 6 from Line 5. This is the total use	
	tax due. Enter the amount due on Line 25. If the	\$ 00
	amount is less than zero, enter -0	▶00

#### Worksheet, Line 1, Purchases Subject to Use Tax

Report purchases of items that would have been subject to sales tax if purchased from a California retailer unless your receipt shows that California tax was paid directly to the retailer. For example, generally, you would include purchases of clothing, but not 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.

#### CalFile - California's free, fast, easy, and secure e-file option

- 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.

	Adjusted Gross Income (AGI) Range			
Less Than \$10,0	00	\$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		

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.

#### Instructions: Form 540 2EZ

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.

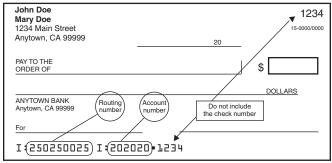
Check the appropriate box for the type of account. **Do not** check more than one box for each line.

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.

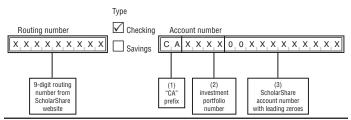
Prior to depositing the refund, FTB may first verify with your financial institution that the name on the account you designated to receive the direct deposit refund matches the name provided on the tax return.

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).



#### 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**.

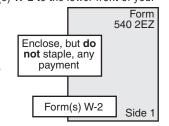
The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2018 tax return. This is April 15, 2019, for most people. To revoke the authorization before it ends, notify us by telephone at 800.852.5711 or in writing at Franchise Tax Board, PO Box 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.** 

1. Were you a resident of California for the entire year in a		
Military personnel: If you are not a legal resident of California, you resident, during 2017, and is otherwise qualified.	do not qualify for this credit. However, your spous	e/RDP may claim this credit if he or she was a
YES. Go to question 2.	NO. Stop. File the Long or Short Form 540NR, ( Resident Income Tax Return. Go to <b>ftb.ca.g</b>	California Nonresident or Part-Year <b>ov/forms</b> for more information regarding these forms.
2. Is your California adjusted gross income, the amount o	n Form 540 2EZ, line 16:	
<ul> <li>\$40,078 or less if single; or</li> <li>\$80,156 or less if married/RDP filing jointly, head of household</li> </ul>	ald or qualifying widow(er)?	
<b>YES.</b> Go to question 3.	<b>NO.</b> Stop here. You do not qualify for this credit	
3. Did you pay rent, for at least half of 2017, on property (		
principal residence?		,
YES. Go to question 4.	NO. Stop here. You do not qualify for this credit	
<b>4.</b> Can you be claimed as a dependent by a parent, foster <b>NO.</b> Go to question 6.	parent, legal guardian, or any other person YES. Go to question 5.	n in 2017?
5. For more than half the year in 2017, did you live in the	· · ·	a dependent?
<b>NO.</b> Go to question 6.	<b>YES.</b> Stop here. You do not qualify for this credi	•
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, y government-owned buildings, church-owned parsonages, college of the property you rented, then you may claim this credit.	ou rented property that was exempt from property	v taxes. Exempt property includes most or your landlord paid possessory interest taxes for
NO. Go to question 7.	YES. Stop here. You do not qualify for this credi	t.
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 your spouse/RDP for the entire year and your spouse/RDP received you are otherwise qualified.	d a homeowner's property tax exemption at any ti a homeowner's property tax exemption for a sep	me during the year. However, if you lived apart from arate residence, then you may claim this credit if
NO. Go to question 8.	YES. If your filing status is single, stop here, you status is married/RDP filing jointly, go to q	
8. Were you single in 2017?		
YES. Go to question 11.	NO. Go to question 9.	
9. Did your spouse/RDP claim the homeowner's property		
You do not qualify for this credit if you or your spouse/RDP receive your spouse/RDP for the entire year and your spouse/RDP received you are otherwise qualified.		
NO. Go to question 11.	YES. If both you and your spouse/RDP claimed stop here, you do not qualify for this credit	the homeowner's property tax exemption, t. Otherwise, go to question 10.
10. Did you and your spouse/RDP maintain separate resid	lences for the entire year in 2017?	
YES. Go to question 11.	NO. Stop here. You do not qualify for this credit	
11. If you are:		
<ul> <li>Single, enter \$60 on Form 540 2EZ, line 19.</li> <li>Head of household or qualifying widow(er), enter \$120 on Married/RDP filing jointly, enter \$120 on Form 540 2EZ, apart from your spouse/RDP for the entire year, enter \$60 or \$100 or \$1</li></ul>	line 19. (Exception: If one spouse/RDP claimed	d the homeowner's tax exemption and you lived
Fill in the street address(es) and landlord information below for	the residence(s) you rented in California durin	g 2017, which qualified you for this credit.
Street Address	City, State, and ZIP Code	Dates Rented in 2017 (Fromto)
a		
b		
Enter the name, address, and telephone number of your land	ord(s) or the person(s) to whom you paid re	ent 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

to you

540 2EZ

#### **California Resident Income Tax Return** 2017

			Check I	nere if this is an AMENDED r	eturn.
Your first name	Initial Last name		Suffix	Your SSN or ITIN	
					Α
If joint tax return, spouse's/RDP's first	name Initial Last name		Suffix	Spouse's/RDP's SSN or ITIN	Пв
Additional information (see instructions	»)				
Street address (number and street) or	PO box		Apt. no/ste.	no. PMB/private mailbox	RP
City (If you have a foreign address, see	instructions.)		State	ZIP code	
Foreign country name		Foreign province/state/county		Foreign postal code	-
					1 1 1
of Your DOB (mm/dd/	<u>'yyyy)</u>	Spouse's/	RDP's DOB (mn	ı/dd/yyyy)	
Birth		•	-		
Name       Your prior name         •       •    <	. Check the box for your f ngle urried/RDP filing jointly (e ad of household. STOP! S alifying widow(er) with d	filing status. See instructions	RDP's prior nam	ne	
<b>Exemptions</b> 6 If anothe	er person can claim vou (	(or your spouse/RDP) as a de	ependent on his	or her tax return.	
		you must see the instruction	-		
7 0	lf		if hath and CE at		
7 Senior:	II you (or your spouse/Ri	DP) are 65 or older, enter 1;	ii both are 65 of	older, enler 2 • <i>1</i>	
8 Depende	ents: (Do not include you	urself or your spouse/RDP)	Enter number of	dependents here • 8	
Depend	dent 1	Dependent 2		Dependent 3	
First Name					
Last Name					
				•	
SSN				•	
Dependent's relationshin					

Your name:	1	Your SSN or ITIN:	
Toyoble			Whole dollars only
Taxable Income and Credits	9	Total wages (federal Form W-2, box 16). See instructions	
	10	Total interest income (Form 1099-INT, box 1). See instructions • 10	
	11	Total dividend income (Form 1099-DIV, box 1a). See instructions • 11	
	12	Total pension income	
	13	Total capital gains distributions from mutual funds (Form 1099-DIV, box 2a). See instructions	
Enclose, but do not staple, any	16	Add line 9, line 10, line 11, line 12, and line 13 • 16	
payment.	17	Using the 2EZ Table for your filing status, enter the tax for the amount on line 16. <b>Caution:</b> If you checked the box on line 6, <b>STOP.</b> See instructions for completing the Dependent Tax Worksheet	.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 • <b>18</b>	
	19	Nonrefundable renter's credit. See instructions	
	20	<b>Credits.</b> Add line 18 and line 19	_ 00
	21	Tax. Subtract line 20 from line 17. If zero or less, enter -0	. 00
	22	Total tax withheld (federal Form W-2, box 17 or Form 1099-R, box 12) • 22	
	23	Earned Income Tax Credit (EITC). See instructions for FTB 3514 • 23	
	24	Total payments. Add line 22 and line 23 24	
Use Tax	25	Use tax. Do not leave blank. See instructions • 25	
		If line 25 is zero, check if: No use tax is owed.	
		You paid your use tax obligation directly to CDTFA.	
Overpaid Tax/	26	Payments balance. If line 24 is more than line 25, subtract line 25 from line 24 • 26	
Tax Due.	27	Use Tax balance. If line 25 is more than line 24, subtract line 24 from line 25	
	28	Overpaid tax. If line 26 is more than line 21, subtract line 21 from line 26 • 28	
	29	Tax due. If line 26 is less than line 21, subtract line 26 from line 21.See instructions.• 29	

# This space reserved for 2D barcode

**Side 2** Form 540 2EZ 2017

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Vour	name:
rour	name.

Voluntary Contributions

Your SSN or ITIN:

. . . . . . . .

	<u>Code</u>	<u>Amount</u>	
California Seniors Special Fund. See instructions	• 400		. 00
Alzheimer's Disease/Related Disorders Fund.	• 401		. 00
Rare and Endangered Species Preservation Voluntary Tax Contribution Program.	• 403		. 00
California Breast Cancer Research Voluntary Tax Contribution Fund.	• 405		. 00
California Firefighters' Memorial Fund.	• 406		. 00
Emergency Food for Families Voluntary Tax Contribution Fund.	• 407		. 00
California Peace Officer Memorial Foundation Fund	• 408		. 00
California Sea Otter Fund	• 410		. 00
California Cancer Research Voluntary Tax Contribution Fund	• 413		. 00
School Supplies for Homeless Children Fund	• 422		. 00
State Parks Protection Fund/Parks Pass Purchase	• 423		. 00
Protect Our Coast and Oceans Voluntary Tax Contribution Fund	• 424		. 00
Keep Arts in Schools Voluntary Tax Contribution Fund			. 00
State Children's Trust Fund for the Prevention of Child Abuse	• 430		. 00
Prevention of Animal Homelessness and Cruelty Fund	• 431		. 00
Revive the Salton Sea Fund	• 432		. 00
California Domestic Violence Victims Fund	• 433		. 00
Special Olympics Fund.	• 434		. 00
Type 1 Diabetes Research Fund	• 435		. 00
California YMCA Youth and Government Voluntary Tax Contribution Fund	• 436		. 00
Habitat for Humanity Voluntary Tax Contribution Fund			. 00
	• 438		. 00
Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	• 439		. 00
	• 440		. 00
Add amounts in code 400 through code 440. These are your total contributions	• 30		. 00

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Your name:       Image: Mail to:       Image: Mail to:       Your SSN or ITIN:       Image: Mail to:       Image: Mail to:       Your SSN or ITIN:         Your Owe       Mail to:       FRANCHISE TAX BOARD       Your SSN or ITIN:       Image: Mail to:       Your SSN or ITIN:					
PO BOX 942867 SACRAMENTO CA 94267-0001	. 00				
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	. 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. <b>Have you verified the routing and</b> <b>account numbers?</b> Use whole dollars only.					
All or the following amount of my refund (line 32) is authorized for direct deposit into the account shown below: Type					
Routing number     Checking      Account number <b>33</b> Direct de	enosit amount				
The remaining amount of my refund (line 22) is authorized for direct dependit into the account above below:					
The remaining amount of my refund (line 32) is authorized for direct deposit into the account shown below: <ul> <li>Type</li> </ul>					
Routing number     Checking      Account number <b>34</b> Direct de	anaait amaunt				
To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested informat <b>ftb.ca.gov/forms</b> and search for <b>1131</b> . 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, a Your signature Date Spouse's/RDP's signature (if a joint tax return, both me	and complete.				
Your email address. Enter only one email address.     O Preferred phone number					
Sign       Image: Constraint of the property of the pr					
to forge a spouse's/RDP's Firm's name (or yours, if self-employed)					
signature.					
Joint tax return? See instructions. 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					

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# 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 wit	h Web Pay!		
(Calendar year filers – File and Pay by	y Apri		lers – see instr	ructions)		
2017 Payment	for	Automatic Ex	tension	for Individ	uals	3519 (PIT)
For calendar year 2017 or fiscal year	begin	ning (mm/dd/yyyy)		and ending (mm/dd/y	ууу)	·
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:					Amour	t of payment
FRANCHISE TAX BOARD PO BOX 942867 SACRAMENTO CA 94267-0008			nount of pay o, do not mail		<u> </u>	<u>, , , , , , , , , , , , , , , 00</u>
For Privacy Notice, get FTB 1131	ENG/S	P. 12	221173			FTB 3519 2017

#### TAX PAYMENT WORKSHEET KEEP FOR YOUR RECORDS

	Total tax you expect to owe. This is the amount you expect to enter on Form 540, line 64; or Long Form 540NR Payments and credits:	, line 74 <b>1</b>	00
-	<ul> <li>a California income tax withheld (including real estate and nonresident withholding) 2a</li> </ul>	00	
	<ul> <li>b California estimated tax payments and amount applied from your 2016 tax return 2b</li></ul>	00	
	c Other payments and credits (including any tax payments made with any previous form FTB 3519)	00	
3	Total tax payments and credits. Add line 2a, line 2b, and line 2c		00
4	Tax due. Is line 1 more than line 3?         • No. Stop here. You have no tax due. Do not mail form FTB 3519. If you file your tax return by October		00

- 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

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	t I Qualifying Information See Specific Instructions.		
1 a	a Has the Internal Revenue Service (IRS) previously disallowed your federal Earned Income Credit (EIC)?	• Ves	s 🗌 No
b	<b>b</b> Has the Franchise Tax Board (FTB) previously disallowed your California EITC?	. • Ves	s 🗌 No
	Federal AGI (federal Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 4)		. 00
<b>3</b> F	Federal EIC (federal Form 1040, line 66a; Form 1040A, line 42a; or Form 1040EZ, line 8a)	. • 3	. 00
Part	t II Investment Income Information		
4	nvestment 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.

Child 1	Child 2	Child 3
	•	•
• Yes No	● □ Yes □ No	● □ Yes □ No
• Yes No	• Yes No	• Ves No
•		•
	<ul> <li>Yes</li> <li>Yes</li> <li>No</li> </ul>	Image:



		Child 1	Child 2	Child 3	
12	a Child's physical address during 2017 (number, street, and apt.				
		•			
	<b>b</b> City	•			
	<b>c</b> State	•			
	<b>d</b> ZIP code	•			
Pa	rt IV California Earned Income				
13	Wages, salaries, tips, and other employ	ee compensation, subject to Calif	ornia withholding. See ins	tructions • 13	. 00
	Prison inmate wages. See instructions.		·		. 00
	Pension or annuity from a nonqualified IRC Section 457 plan. See instructions.	deferred compensation plan or a	nongovernmental		_ 00
16	Subtract line 14 and line 15 from line 13	3			- 00
17	Nontaxable combat pay. See instruction	S			- 00
18	Business income or (loss). Enter amour	nt from Worksheet 3, line 5. See i	nstructions		- 00
	<b>a</b> Business name (	•			
	<b>b</b> Business address	•			
	City, state, and zip code (	•			
	<b>c</b> Business license number (	•			
	<b>d</b> SEIN	•			
	e Business code (	•			
	California Earned Income. Add line 16,			• 19	_ 00
Pa	rt V California Earned Income Tax	Credit (Complete Step 6 in the	instructions.)		
20	<b>California EITC.</b> Enter amount from Cal This amount should also be entered on				- 00
Pa	rt VI Nonresident or Part-Year Resi	dent California Earned Incom	e Tax Credit		
21	CA Exemption Credit Percentage from F	orm 540NR (Long or Short), line	38 • 21		
	Nonresident or Part-Year Resident EIT This amount should also be entered on	C. Multiply line 20 by line 21.		• 22	_ 00

# This space reserved for 2D barcode

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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 "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 Fil	ers
Intere	est 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
Capit	al 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
Passi	ve 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
Inves	tment Income	
12	Add the amounts on lines 1, 2, 3, 4, 7, 8, and 11. Enter the total. <b>This is your investment income</b>	12
13	Is the amount on line 12 more than \$3,561? Yes No Stop here, you cannot take the credit. 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 Taxable interest. Enter the amount from 1 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 **Dividends.** Enter the amount from 3 Capital gain net income. Enter the amount 4 from Form 540 2EZ, line 13..... 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. Enter the amount from line 5 on form No 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)

- Business income or (loss). Enter the amount from federal Form 1040, line 12 ...... 1
   Farm income or (loss). Enter the amount from federal Form 1040, line 18 ...... 2
   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;

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.

69	ilifornia Earned Income Tax Credit Worksheet	
Pai	t I – All Filers	
1.	Enter your California earned income from form FTB 3514, line 19. If the amount is zero or less, stop here	1
2.	Look up the amount on line 1 in the EITC Table to find the credit. Be sure you use the correct	
	column for the number of qualifying children you have. Enter the credit here	2
	If the amount on line 2 is zero, stop here. You cannot take the credit.	
3.	Enter the amount from federal Form 1040, line 38; federal Form 1040A, line 22; or	
_	federal Form 1040EZ, line 4	
4.	Are the amounts on lines 1 and 3 the same?	
	Yes Skip line 5; and enter the amount from line 2 on line 6.	
	No Go to line 5.	
Pai	t II – Filers who Answered "No" on Line 4	
5.	If you have:	
	<ul> <li>No qualifying children, is the amount on line 3 less than \$3,446?</li> </ul>	
	• 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?	
	<ul> <li>3 or more qualifying children, is the amount on line 3 less than \$7,265?</li> </ul>	
	Yes Leave line 5 blank; enter the amount from line 2 on line 6.	
	<b>No</b> 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 <b>smaller</b> amount on line 6.	J
Pai	t III – Your Earned Income Tax Credit	
6.	This is your California earned income tax credit. Enter this amount on form FTB 3514, line 20.	-
	Enter this amount on form LLP 2511 line 20	C

- 1. 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.
- 2. 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 workshe	et is	-	umber of qua	lifying childr	en is
At least	But Not Over	0	1 Your credit	2 is	3
\$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 looking up the workshee	from	And your	number of qu	alifying child	ren is
At	But Not	0	1	2	3
least	Over		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

- 1. 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.
- 2. 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 amoun looking u	p from					
the workshe		And your number of qualifying children is				
At least	But Not Over	0	1 Your credit	2 is	3	
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	

looking up	If the amount you are looking up from the worksheet is		r number of q	ualifying chi	ldren is
At	But Not	0	1	2	3
least	Over		Your cred	it 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

- 1. 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.
- 2. 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 amoun looking up	p from				
the workshe		•	And your number of qualifying children		
At least	But Not Over	0	1 Your credit	2 is	3
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 qua	alifying child	ren is
At	But Not	0	1	2	3
least	Over		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

- 1. 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.
- 2. 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 amoun looking up the workshee	from		unher of aua	lifying childr	en is
		And your ne	11111111111111111111111111111111111111	2	3
At least	But Not Over	U	Your credit	_	3
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 amoun looking up	p from	0		life in a bilde	
the workshe			umber of qua	, ,	
At least	But Not Over	0	1 Your credit i	2 is	3
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

- 1. 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.
- 2. 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.

lf the amoun looking u the workshe	p from	And your m	umber of and	lifving shilds	on is	
		And your number of qualifying children is				
At least	But Not Over	0	1 Your credit i	2 is	3	
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 qua	alifying childr	en is
At	But Not	0	1	2	3
least	Over		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 65	99 98	100 99
18,951	19,000	00	<u>65</u> 64	96	99
19,001	19,050	0	64 63	96 95	97 96
19,051 19,101	19,100 19,150	0	62	93	90
19,101	19,200	0	61	93 92	93
19,101	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

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

- 1. 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 amoun looking u	p from				
the workshe	et is	And your nu	mber of qual	ifying childre	
At least	But Not Over	0	1 Your credit is	2 3	3
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 nu	mber of qual	ifying childre	en is
At least	But Not Over	0 1 2 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 y	VOUR Colifornia	Form E10	1 000 01	Chart Larm		or Form 540 2EZ.	
Allacono	vour Camornia	FORD 540		SHOLLFOLL	24UINB	01 F0111 340 / F/	
/	your ounorma		Long of	0110111101111	0.00.01.0		

Na	ime(s) as shown on tax return	SSN or ITIN
Pa	art I – Marital Status	
1	Check one box below to identify your marital status. See instructions.         a Not legally married/RDP during 2017	🖲 1a 🗌
	<b>b</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 lived together	
	From: To: From:	То:
Pa	art 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	s. See instructions.
	<b>a</b> Son, daughter, stepson, or stepdaughter	• 2a
	<b>b</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
Pa	art 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	
	<b>a</b> Was your qualifying person a full time student under age 24 in 2017?	3a Yes No
	<b>b</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 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.

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.

Least 0 14 14,087 14 14,187 14 14,287 14 14,287 14 14,387 14 14,487 14 14,587 14 14,687 14 14,787 14 14,787 14 14,987 15 15,087 15 15,187 15 15,287 15 15,387 15	ut not over 4,086 4,186 4,286 4,286 4,386 4,486 4,586 4,586 4,886 4,786 4,886 4,986 5,086 5,086 5,286 5,286 5,286 5,386 5,286	0 2 4 6 8 10 12 14 16 18 20 22 24 26	f Depende 1 0 0 0 0 0 0 0 0 0 0 0 0 0	2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3 0 0 0 0 0 0 0 0 0 0 0 0 0 0	At Least 19,487 19,587 19,687 19,787 19,887 19,987 20,087 20,187 20,287	But not over 19,586 19,686 19,786 19,886 19,986 20,086 20,186 20,286	0 110 112 114 116 118 120 122	of Depend 1 0 0 0 0 0 0 0	<b>2</b> 0 0 0 0 0	<b>3</b> 0 0 0 0 0	At Least 24,987 25,087 25,187 25,287	But not over 25,086 25,186 25,286 25,386	0 246 250 254 258 262	of Depend 1 0 0 0 0 0 0 0	<b>2</b> 0 0 0 0 0 0	<b>3</b> 0 0 0
14,087         14           14,187         14           14,287         14           14,387         14           14,387         14           14,587         14           14,587         14           14,587         14           14,687         14           14,787         14           14,887         14           14,887         14           14,987         15           15,087         15           15,187         15           15,287         15           15,387         15	4,186 4,286 4,386 4,386 4,586 4,586 4,586 4,786 4,886 4,986 5,086 5,186 5,286 5,386 5,386 5,486	2 4 6 8 10 12 14 16 18 20 22 24	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0	19,587 19,687 19,787 19,887 19,987 20,087 20,187 20,287	19,686 19,786 19,886 19,986 20,086 20,186	112 114 116 118 120 122	0 0 0 0	0 0 0 0	0 0 0	25,087 25,187	25,186 25,286	250 254 258	0 0 0	0 0 0	0 0
14,087         14           14,187         14           14,287         14           14,387         14           14,387         14           14,587         14           14,587         14           14,587         14           14,687         14           14,787         14           14,887         14           14,887         14           14,987         15           15,087         15           15,187         15           15,287         15           15,387         15	4,186 4,286 4,386 4,386 4,586 4,586 4,586 4,786 4,886 4,986 5,086 5,186 5,286 5,386 5,386 5,486	4 6 8 10 12 14 16 18 20 22 24	0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	19,687 19,787 19,887 19,987 20,087 20,187 20,287	19,786 19,886 19,986 20,086 20,186	114 116 118 120 122	0 0 0 0	0 0 0	0	25,187	25,286	254 258	0	0	0
14,287         14           14,387         14           14,487         14           14,587         14           14,587         14           14,687         14           14,787         14           14,887         14           14,887         14           14,987         15           15,087         15           15,187         15           15,287         15           15,387         15	4,386 4,486 4,586 4,586 4,586 4,786 4,886 4,986 5,086 5,186 5,286 5,386 5,386 5,486	6 8 10 12 14 16 18 20 22 22 24	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0	19,787 19,887 19,987 20,087 20,187 20,287	19,886 19,986 20,086 20,186	116 118 120 122	0 0 0	0 0	0			258	0	0	
14,387         14           14,487         14           14,587         14           14,587         14           14,687         14           14,787         14           14,887         14           14,987         15           15,087         15           15,187         15           15,287         15           15,387         15	4,486         4,586         4,686         4,786         4,886         5,086         5,186         5,286         5,386         5,486	8 10 12 14 16 18 20 22 22 24	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0	19,887 19,987 20,087 20,187 20,287	19,986 20,086 20,186	118 120 122	0	0		25,287	25,386				
14,487         14           14,587         14           14,587         14           14,687         14           14,787         14           14,887         14           14,987         15           15,087         15           15,187         15           15,287         15           15,387         15	4,586 4,686 4,786 4,886 4,986 5,086 5,186 5,286 5,286 5,386 5,486	10 12 14 16 18 20 22 24	0 0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	19,987 20,087 20,187 20,287	20,086 20,186	120 122	0		01			262	0	0	0
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14,887         14           14,987         15           15,087         15           15,187         15           15,287         15           15,387         15	4,986 5,086 5,186 5,286 5,386 5,486	18 20 22 24	0 0 0 0	0	0		20,386	124 126	0	0	0	25,087	25,786	274	0	0	0
14,987         15           15,087         15           15,187         15           15,287         15           15,387         15	5,086 5,186 5,286 5,386 5,486	20 22 24	0 0 0	0		20,387	20,300	120	0	0	0	25,887	25,000	282	0	0	0
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15,287 15 15,387 15	5,486	26		0	0	20,687	20,786	134	0	0	0	26,187	26,286	294	0	0	0
-			0	0	0	20,787	20,886	136	0	0	0	26,287	26,386	298	0	0	0
	E E0C	28	0	0	0	20,887	20,986	138	0	0	0	26,387	26,486	302	0	0	0
,	5,586	30	0	0	0	20,987	21,086	140	0	0	0	26,487	26,586	306	0	0	0
,	5,686	32	0	0	0	21,087	21,186	142	0	0	0	26,587	26,686	310	0	0	0
	5,786	34	0	0	0	21,187	21,286	144	0	0	0	26,687	26,786	314	0	0	0
,	5,886	36	0	0	0	21,287	21,386	146	0	0	0	26,787	26,886	318	0	0	0
,	<u>5,986</u>	38	0	0	0	21,387	21,486	148	0	0	0	26,887	26,986	322	0	00	0
	6,086 6,186	40 42	0 0	0 0	0 0	21,487	21,586 21,686	150 152	0 0	0 0	0 0	26,987 27,087	27,086 27,186	326 330	0 0	0	0 0
	6,286	42	0	0	0	21,587	21,000	152	0	0	0	27,087	27,180	334	0	0	0
,	6,386	46	0	0	0	21,787	21,886	156	0	0	0	27,287	27,386	338	0	0	0
	6,486	48	0	0	0	21,887	21,986	158	0 0	Ő	Ő	27,387	27,486	342	0	Ő	0
	6,586	50	0	0	0	21,987	22,086	160	0	0	0	27,487	27,586	346	0	0	0
	6,686	52	0	0	0	22,087	22,186	162	0	0	0	27,587	27,686	350	0	0	0
	6,786	54	0	0	0	22,187	22,286	164	0	0	0	27,687	27,786	354	1	0	0
,	6,886	56	0	0	0	22,287	22,386	166	0	0	0	27,787	27,886	358	5	0	0
	6,986	58	0	0	0	22,387	22,486	168	0	0	0	27,887	27,986	362	9	0	0
	7,086	60	0	0	0	22,487	22,586	170	0	0	0	27,987	28,086	366	13	0	0
,	7,186	62	0	0	0	22,587	22,686	172	0	0	0	28,087	28,186	370	17	0	0
	7,286	64	0 0	0 0	0	22,687	22,786	174 176	0 0	0 0	0	28,187	28,286	374	21 25	0 0	0
	7,386 7,486	66 68	0	0	0	22,787	22,886 22,986	178	0	0	0	28,287 28,387	28,386 28,486	378 382	25 29	0	0
	7,586	70	0	0	0	22,987	23,086	180	0	0	0	28,487	28,586	386	33	0	0
	7,686	72	0	Ő	0	23,087	23,186	182	Ŭ	Õ	Ő	28,587	28.686	390	37	Ũ	0
	7,786	74	0	0	0	23,187	23,286	184	0	0	0	28,687	28,786	394	41	0	0
	7,886	76	0	0	0	23,287	23,386	186	0	0	0	28,787	28,886	398	45	0	0
,	7,986	78	0	0	0	23,387	23,486	188	0	0	0	28,887	28,986	402	49	0	0
	8,086	80	0	0	0	23,487	23,586	190	0	0	0	28,987	29,086	406	53	0	0
	8,186	82	0	0	0	23,587	23,686	192	0	0	0	29,087	29,186	410	57	0	0
	8,286	84	0	0	0	23,687	23,786	194	0	0	0	29,187	29,286	414	61	0	0
,	8,386	86	0	0	0	23,787	23,886	198	0	0	0	29,287	29,386	418	65	0	0
	8,486	88	0	0	0	23,887	23,986	202	0	0	0	29,387	29,486	422	69	0	0
	8,586 8,686	90 92	0 0	0	0 0	23,987 24,087	24,086 24,186	206 210	0 0	0 0	0	29,487 29,587	29,586 29,686	426 430	73 77	0 0	0 0
	8,080 8,786	92 94	0	0 0	0	24,087	24,100	210	0	0	0	29,587	29,000	430	81	0	0
	8,886	94 96	0	0	0	24,107	24,200	214	0	0	0	29,007	29,886	434	85	0	0
	8,986	98	0	0	0	24,387	24,486	222	0	0	0	29,887	29,986	442	89	0	0
	9,086	100	0	0	0	24,487	24,586	226	0	0	0	29,987	30,086	446	93	0	0
	9,186	102	Ő	Ō	0	24,587	24,686	230	0	0	0	30,087	30,186	450	97	0	0
	9,286	104	0	0	0	24,687	24,786	234	0	0	0	30,187	30,286	454	101	0	0
19,287 19	9,386	106	0	0	0	24,787	24,886	238	0	0	0	30,287	30,386	458	105	0	0
19,387 19	9,486	108	0	0	0	24,887	24,986	242	0	0	0	30,387	30,486	462	109	0	0

Continued on next page.

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:

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- 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 Inc	ome ls		Numb of Depen			If Your In	come ls		Numb of Deper			If Your In	come ls		Numb of Deper		
At Least	But not over	0	u Depen 1	2	3	At Least	But not over	0	or Deper 1	2	3	At Least	But not over	0	U Depei 1	2	3
30,487	30,586	466	113	0	0	35,987	36,086	706	353	0	0	41,487	41,586	1.036	683	330	0
30,587	30,686	470	117	Ũ	Ő	36,087	36,186	712	359	6	õ	41,587	41,686	1,042	689	336	Ő
30,687	30,786	474	121	0	0	36,187	36,286	718	365	12	0	41,687	41,786	1,048	695	342	0
30,787	30,886	478	125	0	0	36,287	36,386	724	371	18	0	41,787	41,886	1,054	701	348	0
30,887	30,986	482	129	0	0	36,387	36,486	730	377	24	0	41,887	41,986	1,060	707	354	1
30,987	31,086	486	133	0	0	36,487	36,586	736	383	30	0	41,987	42,086	1,066	713	360	7
31,087	31,186	490	137	0	0	36,587	36,686	742	389	36	0	42,087	42,186	1,072	719	366	13
31,187	31,286 31,386	494	141	0	0 0	36,687	36,786	748 754	395 401	42 48	0	42,187	42,286 42,386	1,078 1,084	725 731	372 378	19 25
31,287 31,387	31,300 31,486	498 502	145 149	0	0	36,787	36,886 36,986	754 760	401	40 54	0	42,287 42,387	42,300	1,004	737	370 384	25 31
31,487	31,586	506	153	0	0	36,987	37,086	766	413	60	0	42,487	42,586	1,096	743	390	37
31,587	31,686	510	157	0	0	37,087	37,186	772	419	66	Ő	42,587	42,686	1,102	749	396	43
31,687	31,786	514	161	0	0	37,187	37,286	778	425	72	0	42,687	42,786	1,108	755	402	49
31,787	31,886	518	165	0	0	37,287	37,386	784	431	78	0	42,787	42,886	1,114	761	408	55
31,887	31,986	522	169	0	0	37,387	37,486	790	437	84	0	42,887	42,986	1,120	767	414	61
31,987	32,086	526	173	0	0	37,487	37,586	796	443	90	0	42,987	43,086	1,126	773	420	67
32,087	32,186	530	177	0	0	37,587	37,686	802	449	96	0	43,087	43,186	1,132	779	426	73
32,187	32,286	534	181	0	0	37,687	37,786	808	455	102	0	43,187	43,286	1,138	785	432	79
32,287 32,387	32,386 32,486	538 542	185 189	0 0	0 0	37,787 37,887	37,886 37,986	814 820	461 467	108 114	0	43,287 43,387	43,386 43,486	1,144 1,150	791 797	438 444	85 91
32,487	32,586	546	193	0	0	37,987	38,086	826	473	120	0	43,487	43,586	1,156	803	450	97
32,587	32,686	550	197	0 0	0	38,087	38,186	832	479	126	Ő	43,587	43,686	1,162	809	456	103
32,687	32,786	554	201	0	0	38,187	38,286	838	485	132	0	43,687	43,786	1,168	815	462	109
32,787	32,886	558	205	0	0	38,287	38,386	844	491	138	0	43,787	43,886	1,174	821	468	115
32,887	32,986	562	209	0	0	38,387	38,486	850	497	144	0	43,887	43,986	1,180	827	474	121
32,987	33,086	566	213	0	0	38,487	38,586	856	503	150	0	43,987	44,086	1,186	833	480	127
33,087	33,186	570	217	0	0	38,587	38,686	862	509	156	0	44,087	44,186	1,192	839	486	133
33,187 33,287	33,286 33,386	574 578	221 225	0	0	38,687 38,787	38,786 38,886	868 874	515 521	162 168	0	44,187	44,286 44,386	1,198 1,204	845 851	492 498	139 145
33,387	33,380 33,486	582	229	0	0	38,887	38,986	880	527	174	0	44,207	44,380	1,204	857	490 504	145
33,487	33,586	586	233	0	0	38,987	39,086	886	533	180	0	44,487	44,586	1,216	863	510	157
33,587	33,686	590	237	0 0	Ő	39,087	39,186	892	539	186	Ő	44,587	44,686	1,222	869	516	163
33,687	33,786	594	241	0	0	39,187	39,286	898	545	192	0	44,687	44,786	1,228	875	522	169
33,787	33,886	598	245	0	0	39,287	39,386	904	551	198	0	44,787	44,886	1,234	881	528	175
33,887	33,986	602	249	0	0	39,387	39,486	910	557	204	0	44,887	44,986	1,240	887	534	181
33,987	34,086	606	253	0	0	39,487	39,586	916	563	210	0	44,987	45,086	1,246	893	540	187
34,087 34,187	34,186 34,286	610 614	257 261	0 0	0	39,587 39,687	39,686 39,786	922 928	569 575	216 222	0	45,087 45,187	45,186 45,286	1,252 1,258	899 905	546 552	193 199
34,187	34,280	618	265	0	0	39,087	39,780	920 934	581	222	0	45,187	45,280	1,256	905 911	558	205
34,387	34,486	622	269	0	0	39,887	39,986	940	587	234	0	45,387	45,486	1,270	917	564	211
34,487	34,586	626	273	0	0	39,987	40,086	946	593	240	0	45,487	45,586	1,276	923	570	217
34,587	34,686	630	277	0	0	40,087	40,186	952	599	246	0	45,587	45,686		929	576	223
34,687	34,786	634	281	0	0	40,187	40,286	958	605	252	0	45,687		1,288	935	582	229
34,787	34,886	638	285	0	0	40,287	40,386	964	611	258	0	45,787	45,886	1,294	941	588	235
34,887	34,986	642	289	0	0	40,387	40,486	970	617	264	0	45,887	45,986	1,300	947	594	241
34,987	35,086	646	293	0	0	40,487	40,586	976	623	270 276	0	45,987	46,086 46,186	1,306	953 050	600 606	247
35,087 35,187	35,186 35,286	652 658	299 305	0 0	0 0	40,587 40,687	40,686 40,786	982 988	629 635	276	0	46,087 46,187		1,312 1,318	959 965	606 612	253 259
35,287	35,280	664	305	0	0	40,087	40,780	900 994	641	288	0	46,187	40,280	1,310	905 971	618	265
35,387	35,486	670	317	0	0	40,887	40,986	1,000	647	294	Ő	46,387	46,486	1,330	977	624	271
35,487	35,586	676	323	0	0	40,987	41,086	1,006	653	300	0	46,487	46,586	1,336	983	630	277
35,587	35,686	682	329	0	0	41,087	41,186	1,012	659	306	0	46,587	46,686	1,342	989	636	283
35,687	35,786	688	335	0	0	41,187	41,286	1,018	665	312	0	46,687	46,786	1,348	995	642	289
35,787	35,886	694	341	0	0	41,287	41,386	1,024	671	318	0	46,787	46,886	1,354	1,001	648	295
35,887	35,986	700	347	0	0	41,387	41,486	1,030	677	324	0	46,887	46,986	1,360	1,007	654	301
														Cor	tinued	on next	i page

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If Your Inc	come ls		Num			If Your In	come ls		Num			If Your In	come ls		Num		
At Least	But not over	0	of Depe 1	nuents 2	3	At Least	But not over	0	of Depe 1	nuents 2	3	At Least	But not over	0	of Depe 1	nuents 2	3
46,987	47,086	1.368	1.015	662	309	52,487	52,586	1,808	1.455	1,102	749	57,987	58,086	2,248	1.895	1,542	1,189
47,087	47,186	1,376	1,023	670	317	52,587	52,686	1,816	1,463	1,110	757	58,087	58,186	2,256	1,903	1,550	1,197
47,187	47,286	1,384	1,031	678	325	52,687	52,786	1,824	1,471	1,118	765	58,187	58,286	2,265	1,912	1,559	1,206
47,287	47,386	1,392	1,039	686	333	52,787	52,886	1,832	1,479	1,126	773	58,287	58,386	2,274	1,921	1,568	1,215
47,387	47,486	1,400	1,047	694	341	52,887	52,986	1,840	1,487	1,134	781	58,387	58,486	2,283	1,930	1,577	1,224
47,487	47,586	1,408	1,055	702	349	52,987	53,086	1,848	1,495	1,142	789	58,487	58,586	2,292	1,939	1,586	1,233
47,587	47,686	1,416	1,063	710	357	53,087	53,186	1,856	1,503	1,150	797	58,587	58,686	2,302	1,949	1,596	1,243
47,687	47,786	1,424	1,071	718	365	53,187	53,286	1,864	1,511	1,158	805	58,687	58,786	2,311	1,958	1,605	1,252
47,787 47,887	47,886 47,986	1,432 1,440	1,079 1,087	726 734	373 381	53,287 53,387	53,386 53,486	1,872 1,880	1,519 1,527	1,166 1,174	813 821	58,787 58,887	58,886 58,986	2,320 2,330	1,967 1,977	1,614 1,624	1,261 1,271
47,987	48,086	1,440	1,007	742	389	53,387	53,586	1,888	1,535	1,174	829	58,987	59,086	2,330	1,977	1,633	1,271
48,087	48,186	1,440	1,103	742	397	53,407	53,686	1,896	1,543	1,190	837	59,087	59,000 59,186	2,339	1,995	1,642	1,289
48,187	48,286	1,464	1,111	758	405	53,687	53,786	1,904	1,551	1,198	845	59,187	59,286	2,358	2,005	1,652	1,299
48,287	48,386	1,472	1,119	766	413	53,787	53,886	1,912	1,559	1,206	853	59,287	59,386	2,367	2,014	1,661	1,308
48,387	48,486	1,480	1,127	774	421	53,887	53,986	1,920	1,567	1,214	861	59,387	59,486	2,376	2,023	1,670	1,317
48,487	48,586	1,488	1,135	782	429	53,987	54,086	1,928	1,575	1,222	869	59,487	59,586	2,385	2,032	1,679	1,326
48,587	48,686	1,496	1,143	790	437	54,087	54,186	1,936	1,583	1,230	877	59,587	59,686	2,395	2,042	1,689	1,336
48,687	48,786	1,504	1,151	798	445	54,187	54,286	1,944	1,591	1,238	885	59,687	59,786	2,404	2,051	1,698	1,345
48,787	48,886	1,512	1,159	806	453	54,287	54,386	1,952	1,599	1,246	893	59,787	59,886	2,413	2,060	1,707	1,354
48,887	48,986	1,520	1,167	814	461	54,387	54,486	1,960	1,607	1,254	901	59,887	<u>59,986</u>	2,423	2,070	1,717	1,364
48,987	49,086	1,528	1,175	822	469	54,487	54,586	1,968	1,615	1,262	909	59,987	60,086	2,432	2,079	1,726	1,373
49,087 49,187	49,186 49,286	1,536 1,544	1,183 1,191	830 838	477 485	54,587 54,687	54,686 54,786	1,976 1,984	1,623 1,631	1,270 1,278	917 925	60,087 60,187	60,186 60,286	2,441 2,451	2,088 2,098	1,735 1,745	1,382 1,392
49,187	49,280	1,552	1,199	846	403	54,087	54,780 54,886	1,904	1,639	1,276	925	60,287	60,386	2,451	2,090	1,745	1,401
49,387	49,486	1,560	1,207	854	501	54,887	54,986	2,000	1,647	1,294	941	60,207	60,486	2,469	2,116	1,763	1,410
49,487	49,586	1,568	1,215	862	509	54,987	55,086	2,008	1,655	1,302	949	60,487	60,586	2,478	2,125	1,772	1,419
49,587	49,686	1,576	1,223	870	517	55,087	55,186	2,016	1,663	1,310	957	60,587	60,686	2,488	2,135	1,782	1,429
49,687	49,786	1,584	1,231	878	525	55,187	55,286	2,024	1,671	1,318	965	60,687	60,786	2,497	2,144	1,791	1,438
49,787	49,886	1,592	1,239	886	533	55,287	55,386	2,032	1,679	1,326	973	60,787	60,886	2,506	2,153	1,800	1,447
49,887	49,986	1,600	1,247	894	541	55,387	55,486	2,040	1,687	1,334	981	60,887	60,986	2,516	2,163	1,810	1,457
49,987	50,086	1,608	1,255	902	549	55,487	55,586	2,048	1,695	1,342	989	60,987	61,086	2,525	2,172	1,819	1,466
50,087	50,186	1,616	1,263	910	557	55,587	55,686	2,056	1,703	1,350	997	61,087	61,186	2,534	2,181	1,828	1,475
50,187	50,286	1,624	1,271	918	565	55,687	55,786	2,064	1,711	1,358	1,005	61,187	61,286	2,544	2,191	1,838	1,485
50,287 50,387	50,386 50,486	1,632 1,640	1,279 1,287	926 934	573 581	55,787 55,887	55,886 55,986	2,072 2,080	1,719 1,727	1,366 1,374	1,013 1,021	61,287 61,387	61,386 61,486	2,553 2,562	2,200 2,209	1,847 1,856	1,494 1,503
50,487	50,586	1,648	1,295	942	589	55,987	56,086	2,000	1,735	1,382	1,021	61,487	61,586	2,571	2,203	1,865	1,512
50,587	50,686	1,656	1,303	950	597	56,087	56,186	2,096	1,743	1,390	1,037	61,587	61,686	2,581	2,228	1,875	1,522
50,687	50,786	1,664	1,311	958	605	56,187	56,286	2,104	1,751	1,398	1,045	61,687	61,786	2,590	2,237	1,884	1,531
50,787	50,886	1,672	1,319	966	613	56,287	56,386	2,112	1,759	1,406	1,053	61,787	61,886	2,599	2,246	1,893	1,540
50,887	50,986	1,680	1,327	974	621	56,387	56,486	2,120	1,767	1,414	1,061	61,887	61,986	2,609	2,256	1,903	1,550
50,987	51,086	1,688	1,335	982	629	56,487	56,586	2,128		1,422		61,987	62,086		2,265		
51,087		1,696	1,343	990	637	56,587	56,686		1,783			62,087	62,186				
51,187		1,704	1,351	998	645	56,687	56,786			1,438		62,187	-	2,637		1,931	
51,287	51,386	1,712	1,359	1,006	653	56,787	56,886	2,152	1,799			62,287	62,386	2,646			1,587
51,387 51,487		<u>1,720</u> 1,728	<u>1,367</u> 1,375	1,014	661 669	56,887 56,987	<u>56,986</u> 57,086	2,160	<u>1,807</u> 1,815	1,454 1,462		62,387 62,487	62,486 62,586	2,655		<u>1,949</u> 1,958	
51,587	51,686	1,726	1,383	1,022	677	57,087	57,080 57,186	2,100		1,402		62,587	62,686	2,674	2,311		1,615
51,687	51,786	1,744		1,038	685	57,187	57,286	2,170		1,478		62,687	62,786	2,683		1,977	
51,787	51,886	1,752	1,399	1,046	693	57,287	57,386	2,192		1,486		62,787	62,886	2,692	2,339	1,986	
51,887	51,986	1,760	1,407	1,054	701	57,387	57,486	2,200		1,494		62,887	62,986	2,702	2,349		1,643
51,987	52,086	1,768	1,415	1,062	709	57,487	57,586	2,208	1,855	1,502	1,149	62,987	63,086	2,711	2,358	2,005	
52,087		1,776	1,423		717	57,587	57,686	2,216		1,510		63,087	63,186	2,720		2,014	
52,187		1,784		1,078	725	57,687	57,786			1,518		63,187	63,286		2,377		
52,287		1,792		1,086	733	57,787	57,886		1,879			63,287	63,386	2,739		2,033	
52,387	52,486	1,800	1,447	1,094	741	57,887	57,986	2,240	1,887	1,534	1,181	63,387	63,486	2,748	2,395	2,042	1,689
														Cor	ntinued	on nov	+

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If Your Inc	come ls		Num			If Your In	come ls		Num			If Your In	come ls		Num		
Aţ	But not		of Depe			At	But not		of Depe			, Aț	But not	-	of Depe		
Least 63,487	over 63,586	<b>0</b> 2,757	<b>1</b> 2,404	<b>2</b> 2,051	<b>3</b> 1,698	Least 68,987	over 69,086	<b>0</b> 3.269	<b>1</b> 2,916	<b>2</b> 2,563	<b>3</b> 2,210	Least 74,487	over 74,586	<b>0</b> 3,780	<b>1</b> 3,427	<b>2</b> 3,074	<b>3</b> 2,721
63,587	63,686	2,757	2,404	2,051	1,090	69,087	69,000 69,186	3,209	2,910	2,503	2,210	74,487	74,580	3,780	3,427	3,074	2,721
63,687	63,786	2,776	2,423	2,070	1,717	69,187	69,286	3,288	2,935	2,582	2,229	74,687	74,786	3,799	3,446	3,093	2,740
63,787	63,886	2,785	2,432	2,079	1,726	69,287	69,386	3,297	2,944	2,591	2,238	74,787	74,886	3,808	3,455	3,102	2,749
63,887 63,987	<u>63,986</u> 64,086	2,795	2,442 2,451	2,089	1,736 1,745	69,387 69,487	<u>69,486</u> 69,586	3,306 3,315	2,953	2,600 2,609	2,247 2,256	74,887 74,987	74,986 75,086	<u>3,818</u> 3,827	3,465 3,474	3,112 3,121	2,759 2,768
64,087	64,186	2,804	2,451	2,090	1,743	69,587	69,686	3,325	2,902	2,009	2,230	75,087	75,186	3,836	3,483	3,121	2,700
64,187	64,286	2,823	2,470	2,117	1,764	69,687	69,786	3,334	2,981	2,628	2,275	75,187	75,286	3,846	3,493	3,140	2,787
64,287	64,386	2,832	2,479	2,126	1,773	69,787	69,886	3,343	2,990	2,637	2,284	75,287	75,386	3,855	3,502	3,149	2,796
64,387 64,487	<u>64,486</u> 64,586	2,841	2,488 2,497	2,135 2,144	1,782 1,791	69,887 69,987	<u>69,986</u> 70,086	3,353 3,362	3,000 3,009	2,647 2,656	2,294 2,303	75,387	75,486 75,586	3,864 3,873	3,511 3,520	3,158 3,167	2,805 2,814
64,587	64,686	2,850	2,497	2,144	1,801	70,087	70,000	3,371	3,009	2,665	2,303	75,587	75,686	3,883	3,530	3,177	2,824
64,687	64,786	2,869	2,516	2,163	1,810	70,187	70,286	3,381	3,028	2,675	2,322	75,687	75,786	3,892	3,539	3,186	2,833
64,787	64,886	2,878	2,525	2,172	1,819	70,287	70,386	3,390	3,037	2,684	2,331	75,787	75,886	3,901	3,548	3,195	2,842
64,887 64,987	<u>64,986</u> 65,086	2,888 2,897	<u>2,535</u> 2,544	<u>2,182</u> 2,191	1,829 1,838	70,387 70,487	<u>70,486</u> 70,586	3,399 3,408	<u>3,046</u> 3,055	2,693 2,702	2,340 2,349	75,887 75,987	<u>75,986</u> 76,086	<u>3,911</u> 3,920	<u>3,558</u> 3,567	3,205 3,214	2,852 2,861
65,087	65,186	2,097	2,553	2,191	1,847	70,407	70,500	3,418	3,055	2,702	2,349	76,087	76,186	3,920	3,576	3,223	2,870
65,187	65,286	2,916	2,563	2,210	1,857	70,687	70,786	3,427	3,074	2,721	2,368	76,187	76,286	3,939	3,586	3,233	2,880
65,287	65,386	2,925	2,572	2,219	1,866	70,787	70,886	3,436	3,083	2,730	2,377	76,287	76,386	3,948	3,595	3,242	2,889
65,387 65,487	<u>65,486</u> 65,586	2,934 2,943	2,581 2,590	2,228	1,875 1,884	70,887	70,986 71,086	<u>3,446</u> 3,455	3,093 3,102	2,740 2,749	2,387 2,396	76,387 76,487	76,486 76,586	<u>3,957</u> 3,966	3,604 3,613	3,251 3,260	2,898 2,907
65,587	65,686	2,943	2,590	2,237	1,894	71,087	71,186	3,455	3,102	2,749	2,390	76,587	76,686	3,900	3,623	3,200	2,907
65,687	65,786	2,962	2,609	2,256	1,903	71,187	71,286	3,474	3,121	2,768	2,415	76,687	76,786	3,985	3,632	3,279	2,926
65,787	65,886	2,971	2,618	2,265	1,912	71,287	71,386	3,483	3,130	2,777	2,424	76,787	76,886	3,994	3,641	3,288	2,935
65,887	65,986	2,981	2,628	2,275	1,922	71,387	71,486	3,492	3,139	2,786	2,433	76,887	76,986	4,004	3,651	3,298	2,945
65,987 66,087	66,086 66,186	2,990 2,999	2,637 2,646	2,284 2,293	1,931 1,940	71,487	71,586 71,686	3,501 3,511	3,148 3,158	2,795 2,805	2,442 2,452	76,987 77,087	77,086 77,186	4,013 4,022	3,660 3,669	3,307 3,316	2,954 2,963
66,187	66,286	3,009	2,656	2,303	1,950	71,687	71,786	3,520	3,167	2,814	2,461	77,187	77,286	4,032	3,679	3,326	2,973
66,287	66,386	3,018	2,665	2,312	1,959	71,787	71,886	3,529	3,176	2,823	2,470	77,287	77,386	4,041	3,688	3,335	2,982
66,387	66,486	3,027	2,674	2,321	1,968	71,887	71,986	3,539	3,186	2,833	2,480	77,387	77,486	4,050	3,697	3,344	2,991
66,487 66,587	66,586 66,686	3,036 3,046	2,683 2,693	2,330 2,340	1,977 1,987	71,987	72,086 72,186	3,548 3,557	3,195 3,204	2,842 2,851	2,489 2,498	77,487 77,587	77,586 77,686	4,059 4,069	3,706 3,716	3,353 3,363	3,000 3,010
66,687	66,786	3,055	2,702	2,349	1,996	72,187	72,286	3,567	3,214	2,861	2,508	77,687	77,786	4,078	3,725	3,372	3,019
66,787	66,886	3,064	2,711	2,358	2,005	72,287	72,386	3,576	3,223	2,870	2,517	77,787	77,886	4,087	3,734	3,381	3,028
66,887	66,986	3,074	2,721	2,368	2,015	72,387	72,486	3,585	3,232	2,879	2,526	77,887	77,986	4,097	3,744	3,391	3,038
66,987 67,087	67,086 67,186	3,083 3,092	2,730 2,739	2,377 2,386	2,024 2,033	72,487	72,586 72,686	3,594 3,604	3,241 3,251	2,888 2,898	2,535 2,545	77,987 78,087	78,086 78,186	4,106 4,115	3,753 3,762	3,400 3,409	3,047 3,056
67,187	67,286	3,102	2,749	2,396	2,043	72,687	72,786	3,613	3,260	2,907	2,554	78,187	78,286	4,125	3,772	3,419	3,066
67,287	67,386	3,111	2,758	2,405	2,052	72,787	72,886	3,622	3,269	2,916	2,563	78,287	78,386	4,134	3,781	3,428	3,075
67,387	67,486	3,120	2,767	2,414	2,061	72,887	72,986	3,632	3,279	2,926	2,573	78,387	78,486	4,143	3,790	3,437	3,084
67,487 67,587		3,129 3,139	2,776 2,786	2,423 2 433		72,987 73,087	73,086 73,186	3,641 3,650	3,288 3 297	2,935 2,944		78,487 78,587	78,586 78,686	4,152 4 162	3,799 3,809		
67,687		3,148		2,442		73,187	73,286	3,660		2,954		78,687		4,171		3,465	
67,787	67,886	3,157	2,804	2,451	2,098	73,287	73,386	3,669	3,316	2,963	2,610	78,787	78,886	4,180	3,827	3,474	3,121
67,887	67,986	3,167		2,461		73,387	73,486	3,678		2,972		78,887	78,986	4,190	3,837		
67,987 68,087	68,086 68,186	3,176 3,185		2,470 2,479	2,117 2,126	73,487 73,587		3,687 3,697	3,334 3,344	2,981 2,991		78,987 79,087	79,086 79,186	4,199 4,208	3,846 3,855	3,493 3,502	
68,187	68,286	3,195		2,489		73,687		3,706		3,000		79,187		4,218		3,512	
68,287	68,386	3,204	2,851	2,498	2,145	73,787	73,886	3,715	3,362	3,009	2,656	79,287	79,386	4,227	3,874	3,521	3,168
68,387	68,486	3,213	2,860	2,507		73,887	73,986	3,725			2,666	79,387	79,486	4,236	3,883		
68,487 68,587	68,586 68,686	3,222 3,232		2,516 2,526	2,163 2 173	73,987 74,087		3,734 3,743		3,028 3,037		79,487 79,587	79,586 79,686	4,245 4,255		3,539 3,549	3,186
68,687		3,232		2,520		74,087	74,180			3,037		79,587		4,255		3,558	
68,787	68,886	3,250	2,897	2,544	2,191	74,287	74,386	3,762	3,409	3,056	2,703	79,787	79,886	4,273	3,920	3,567	
68,887	68,986	3,260	2,907	2,554	2,201	74,387	74,486	3,771	3,418	3,065	2,712	79,887	79,986	4,283	3,930	3,577	3,224

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.
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Least 79,987 86 80,087 86 80,187 86 80,287 86 80,387 86 80,487 86 80,587 86 80,687 86 80,787 86 80,887 86 80,987 87	Sut not over 30,086 30,186 30,286 30,386 30,486 30,586 30,586 30,686	<b>0</b> 4,292 4,301 4,311 4,320 4,329	of Depe 1 3,939 3,948 3,958	3,586 3,595	<b>3</b> 3,233	At Least	But not		of Depe	naents					of Depe	naents	
79,987         8           80,087         8           80,187         8           80,287         8           80,387         8           80,487         8           80,587         8           80,687         8           80,787         8           80,887         8           80,887         8           80,987         8	0,086 0,186 0,286 0,386 0,486 0,586	4,292 4,301 4,311 4,320	3,939 3,948	3,586				0	-	•	2	At	But not	0	- 1	2	2
80,087         80           80,187         80           80,287         80           80,387         80           80,487         80           80,587         80           80,687         80           80,787         80           80,887         80           80,987         80	0,186 0,286 0,386 0,486 0,586	4,301 4,311 4,320	3,948	'		85,487	over 85,586	<b>0</b> 4,803	<b>1</b> 4,450	<b>2</b> 4,097	<b>3</b> 3,744	Least 90,987	over 91,086	<b>0</b> 5,315	<b>1</b> 4,962	<b>2</b> 4,609	<b>3</b> 4,256
80,187         80           80,287         80           80,387         80           80,487         80           80,587         80           80,687         80           80,787         80           80,887         80           80,987         80	0,286 0,386 0,486 0,586	4,311 4,320	,		3,242	85,587	85.686	4,803	4,460	4,097	3,744	91,087	91,186	5,324	4,902	4,618	4,265
80,387         80           80,487         80           80,587         80           80,687         80           80,787         80           80,887         80           80,987         80	0,486 0,586			3,605	3,252	85,687	85,786	4,822	4,469	4,116	3,763	91,187	91,286	5,334	4,981	4,628	4,275
80,487         80           80,587         80           80,687         80           80,787         80           80,887         80           80,987         80	0,586	4,329	3,967	3,614	3,261	85,787	85,886	4,831	4,478	4,125	3,772	91,287	91,386	5,343	4,990	4,637	4,284
80,587         80           80,687         80           80,787         80           80,887         80           80,987         80		4 0 0 0	3,976	3,623	3,270	85,887	85,986	4,841	4,488	4,135	3,782	91,387	91,486	5,352	4,999	4,646	4,293
80,687 80 80,787 80 80,887 80 80,987 8		4,338 4,348	3,985 3,995	3,632 3,642	3,279 3,289	85,987 86,087	86,086 86,186	4,850 4,859	4,497 4,506	4,144 4,153	3,791 3,800	91,487 91,587	91,586 91,686	5,361 5,371	5,008 5,018	4,655 4,665	4,302 4,312
80,787 80 80,887 80 80,987 8	0,786	4,340	4,004	3,651	3,298	86.187	86,286	4,869	4,516	4,163	3,810	91,687	91,786	5,380	5,010	4,003	4,312
80,987 8	0,886	4,366	4,013	3,660	3,307	86,287	86,386	4,878	4,525	4,172	3,819	91,787	91,886	5,389	5,036	4,683	4,330
,	0,986	4,376	4,023	3,670	3,317	86,387	86,486	4,887	4,534	4,181	3,828	91,887	91,986	5,399	5,046	4,693	4,340
	1,086	4,385	4,032	3,679	3,326	86,487	86,586	4,896	4,543	4,190	3,837	91,987	92,086	5,408	5,055	4,702	4,349
	1,186	4,394	4,041	3,688	3,335	86,587	86,686	4,906	4,553	4,200	3,847	92,087	92,186	5,417	5,064	4,711	4,358
,	1,286 1,386	4,404 4,413	4,051 4,060	3,698 3,707	3,345 3,354	86,687 86,787	86,786 86,886	4,915 4,924	4,562 4,571	4,209 4,218	3,856 3,865	92,187 92,287	92,286 92,386	5,427 5,436	5,074 5,083	4,721 4,730	4,368 4,377
· · · · · · · · ·	1,486	4,422	4,069	3,716	3,363	86,887	86,986	4,934	4,581	4,228	3,875	92,387	92,486	5,445	5.092	4,739	4,386
	1,586	4,431	4,078	3,725	3,372	86,987	87,086	4,943	4,590	4,237	3,884	92,487	92,586	5,454	5,101	4,748	4,395
81,587 8 <sup>-</sup>	1,686	4,441	4,088	3,735	3,382	87,087	87,186	4,952	4,599	4,246	3,893	92,587	92,686	5,464	5,111	4,758	4,405
,	1,786	4,450	4,097	3,744	3,391	87,187	87,286	4,962	4,609	4,256	3,903	92,687	92,786	5,473	5,120	4,767	4,414
,	1,886	4,459	4,106	3,753	3,400	87,287	87,386	4,971	4,618	4,265	3,912	92,787	92,886	5,482	5,129	4,776	4,423
,	1,986 2,086	4,469 4,478	4,116 4,125	3,763 3,772	<u>3,410</u> 3,419	87,387 87,487	87,486 87,586	<u>4,980</u> 4,989	4,627	<u>4,274</u> 4,283	3,921 3,930	92,887 92,987	92,986 93,086	<u>5,492</u> 5,501	<u>5,139</u> 5,148	4,786	4,433 4,442
	2,186	4,487	4,123	3,781	3,428	87,587	87,686	4,999	4,646	4,293	3,940	93,087	93,186	5,510	5,157	4,804	4,451
	2,286	4,497	4,144	3,791	3,438	87,687	87,786	5,008	4,655	4,302	3,949	93,187	93,286	5,520	5,167	4,814	4,461
	2,386	4,506	4,153	3,800	3,447	87,787	87,886	5,017	4,664	4,311	3,958	93,287	93,386	5,529	5,176	4,823	4,470
,	2,486	4,515	4,162	3,809	3,456	87,887	87,986	5,027	4,674	4,321	3,968	93,387	93,486	5,538	5,185	4,832	4,479
,	2,586	4,524	4,171	3,818	3,465	87,987	88,086	5,036	4,683	4,330	3,977	93,487	93,586	5,547	5,194	4,841	4,488
	2,686 2,786	4,534 4,543	4,181 4,190	3,828 3,837	3,475 3,484	88,087 88,187	88,186 88,286	5,045 5,055	4,692 4,702	4,339 4,349	3,986 3,996	93,587 93,687	93,686 93,786	5,557 5,566	5,204 5,213	4,851 4,860	4,498 4,507
	2,886	4,552	4,190	3,846	3,493	88,287	88,386	5,055	4,702	4,358	4,005	93,787	93,886	5,575	5,222	4,869	4,516
	2,986	4,562	4,209	3,856	3,503	88,387	88,486	5,073	4,720	4,367	4,014	93,887	93,986	5,585	5,232	4,879	4,526
82,987 83	3,086	4,571	4,218	3,865	3,512	88,487	88,586	5,082	4,729	4,376	4,023	93,987	94,086	5,594	5,241	4,888	4,535
	3,186	4,580	4,227	3,874	3,521	88,587	88,686	5,092	4,739	4,386	4,033	94,087	94,186	5,603	5,250	4,897	4,544
	3,286	4,590	4,237	3,884	3,531	88,687	88,786	5,101	4,748	4,395	4,042	94,187	94,286	5,613	5,260	4,907	4,554
	3,386 3,486	4,599 4,608	4,246 4,255	3,893 3,902	3,540 3,549	88,787 88,887	88,886 88,986	5,110 5,120	4,757 4,767	4,404 4,414	4,051	94,287 94,387	94,386 94,486	5,622 5,631	5,269 5,278	4,916 4,925	4,563 4,572
	3,586	4,608	4,255	3,902	3,558	88,987	89,086	5,120	4,707	4,414	4,061 4,070	94,387	94,480	5,640	5,287	4,925	4,572
	3,686	4,627	4,274	3,921	3,568	89,087	89,186	5,138	4,785	4,432	4,079	94,587	94,686	5.650	5,297	4,944	4,591
	3,786	4,636	4,283	3,930	3,577	89,187	89,286	5,148	4,795	4,442	4,089	94,687	94,786	5,659	5,306	4,953	4,600
	3,886	4,645	4,292	3,939	3,586	89,287	89,386	5,157	4,804	4,451	4,098	94,787	94,886	5,668	5,315	4,962	4,609
,	3,986	4,655	4,302	3,949	3,596	89,387	89,486	5,166	4,813	4,460	4,107	94,887	94,986	5,678	5,325	4,972	4,619
	4,086 4,186	4,664 4,673	4,311	3,958 3,967	3,605	89,487 89,587	89,586 89,686	5,175 5,185	4,822 4,832	4,469 4,479	4,116	94,987 95,087	95,086 95,186	5,687 5,696	5,334 5,343	4,981 4,990	4,628
		4,683	4,330	3,977	3,624	89,687	89,786	5,194	4,841		4,120	95,187	95,286	5,706	5,353	5,000	
	4,386	4,692	4,339	3,986	3,633	89,787	89,886	5,203	4,850		4,144	95,287	95,386	5,715	5,362	5,009	4,656
	4,486	4,701	4,348			89,887	89,986	5,213	4,860		4,154	95,387	95,486	5,724	5,371	5,018	
	4,586	4,710	4,357	4,004	3,651	89,987	90,086	5,222	4,869	4,516	4,163	95,487	95,586	5,733	5,380	5,027	
	4,686	4,720	4,367	4,014	3,661	90,087	90,186	5,231	4,878	4,525	4,172	95,587	95,686	5,743	5,390	5,037	
	4,786 4,886	4,729 4,738	4,376 4,385	4,023 4,032	3,670 3,679	90,187 90,287	90,286 90,386	5,241 5,250	4,888 4,897	4,535 4,544	4,182 4,191	95,687 95,787	95,786 95,886	5,752 5,761	5,399 5,408	5,046 5,055	
	4,000	4,730 4,748	4,305 4,395	4,032	3,679	90,287	90,386 90,486	5,250 5,259	4,097 4,906		4,191	95,787	95,880 95,986	5,771		5,055 5,065	
	5,086	4,757	4,404	4,051	3,698	90,487	90,586	5,268	4,915	4,562	4,209	95,987	96,086	5,780	5,427	5,074	4,721
	5,186	4,766	4,413		3,707	90,587	90,686	5,278		4,572		96,087	96,186	5,789		5,083	
	5,286	4,776		4,070		90,687	90,786	5,287		4,581		96,187	96,286	5,799		5,093	
	5,386	4,785		4,079		90,787	90,886	5,296	4,943		4,237	96,287	96,386	5,808		5,102	
85,387 8	5,486	4,794	4,441	4,088	3,/35	90,887	90,986	5,306	4,953	4,600	4,247	96,387	96,486	5,817	5,464	5,111	4,/58

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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:

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If Your Inc	ome Is		Num of Depe		
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 In	come ls		Num of Depe		
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 Inc		ot	Numbe Depend	-	
At Least	But not over	0	1	2	3
FORM	R INCOME 540, OR I File and e	FILE ON	LINE TI	IROUG	

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 Inc	ome ls	nf	Numbe Depend			If Your In	come ls	0	Numbe Numbe			If Your Inc	come ls		Numbe of Depen		
At Least	But not over	0	1	2	3	At Least	But not over	0	1	2	3	At Least	But not over	0	1 1	2	3
0	28,122	0	0	0	0	33,523	33,622	110	0	0	0	39,023	39,122	220	0	0	0
28,123	28,222	2	0	0	0	33,623	33,722	112	0	0	0	39,123	39,222	222	0	0	0
28,223	28,322	4	0	0	0	33,723	33,822	114	0	0	0	39,223	39,322	224	0	0	0
28,323	28,422	6	0	0	0	33,823	33,922	116	0	0	0	39,323	39,422	226	0	0	0
28,423	28,522	8	0	0	0	33,923	34,022	118	0	0	0	39,423	39,522	228	0	0	0
28,523	28,622	10	0	0	0 0	34,023	34,122	120	0	0	0	39,523	39,622	230	0	0	0
28,623 28,723	28,722 28.822	12 14	0	0	0	34,123	34,222	122	0	0	0	39,623	39,722	232	0	0	0
28,823	28,922	16	0	0	0	34,223 34,323	34,322 34,422	124 126	0 0	0 0	0	39,723 39,823	39,822 39,922	234 236	0 0	0 0	0
28,923	29,022	18	0	0	ő	34,323	34,422 34,522	120	0	0	0	39,823	40.022	230	0	0	0
29,023	29,122	20	0	0	0	34,523	34,622	130	0	0	0	40,023	40,022	240	0	0	0
29,123	29,222	22	Õ	Õ	Ő	34,623	34,722	132	0	0	0	40,020	40,222	242	0	0	0
29,223	29,322	24	0	0	0	34,723	34,822	134	Ũ	Ũ	0	40,223	40,322	244	Ũ	0	0
29,323	29,422	26	0	0	0	34,823	34,922	136	0	0	0	40,323	40,422	246	0	0	0
29,423	29,522	28	0	0	0	34,923	35,022	138	0	0	0	40,423	40,522	248	0	0	0
29,523	29,622	30	0	0	0	35,023	35,122	140	0	0	0	40,523	40,622	250	0	0	0
29,623	29,722	32	0	0	0	35,123	35,222	142	0	0	0	40,623	40,722	252	0	0	0
29,723	29,822	34	0	0	0	35,223	35,322	144	0	0	0	40,723	40,822	254	0	0	0
29,823	29,922	36	0	0	0	35,323	35,422	146	0	0	0	40,823	40,922	256	0	0	0
29,923	30,022	38	0	0	0	35,423	35,522	148	0	0	0	40,923	41,022	258	0	0	0
30,023	30,122	40	0	0	0	35,523	35,622	150	0	0	0	41,023	41,122	260	0	0	0
30,123	30,222 30.322	42	0	0	0	35,623	35,722	152	0	0	0	41,123	41,222	262	0	0	0
30,223 30,323	30,322	44 46	0	0	0	35,723	35,822	154	0	0	0	41,223	41,322	264	0	0	0
30,323 30,423	30,422	40	0	0	0	35,823 35,923	35,922 36,022	156 158	0 0	0 0	0	41,323 41,423	41,422 41,522	266 268	0 0	0 0	0 0
30,523	30,622	50	0	0	0	36,023	36,122	160	0	0	0	41,423	41,522	200	0	0	0
30,623	30,722	52	0	0	ő	36,123	36,222	162	0	0	0	41,523	41,022	270	0	0	0
30,723	30,822	54	Ũ	0	0	36,223	36,322	164	0	0	0	41,723	41,822	274	0	0	0
30,823	30,922	56	0	0	0	36,323	36,422	166	0	0	0	41,823	41,922	276	0	0	0
30,923	31,022	58	0	0	0	36,423	36,522	168	0	0	Ő	41,923	42,022	278	0	0	0
31,023	31,122	60	0	0	0	36,523	36,622	170	0	0	0	42,023	42,122	280	0	0	0
31,123	31,222	62	0	0	0	36,623	36,722	172	0	0	0	42,123	42,222	282	0	0	0
31,223	31,322	64	0	0	0	36,723	36,822	174	0	0	0	42,223	42,322	284	0	0	0
31,323	31,422	66	0	0	0	36,823	36,922	176	0	0	0	42,323	42,422	286	0	0	0
31,423	31,522	68	0	0	0	36,923	37,022	178	0	0	0	42,423	42,522	288	0	0	0
31,523	31,622	70	0	0	0	37,023	37,122	180	0	0	0	42,523	42,622	290	0	0	0
31,623	31,722	72	0	0	0	37,123	37,222	182	0	0	0	42,623	42,722	292	0	0	0
31,723	31,822	74	0	0	0	37,223	37,322	184	0	0	0	42,723	42,822	294	0	0	0
31,823	31,922	76 78	0 0	0 0	0 0	37,323	37,422	186	0	0	0	42,823	42,922	296	0	0	0
31,923	32,022	80	0	0	0	37,423	37,522	188	0	0	0	42,923	43,022	298	0	0	0
32,023 32,123	32,122 32,222	82	0	0	0	37,523	37,622	190	0	0	0	43,023	43,122	300	0	0	0
32,223	32,322	84	0	0	0	37,623 37,723	37,722 37,822	192 194	0 0	0	0	43,123 43,223	43,222 43,322	302 304	0	0 0	0 0
32,323	32,422	86	0	0	0	37,823	37,922	194	0	0 0	0	43,223	43,322	304	0	0	0
32,423	32,522	88	0	0	Ő	37,923	38,022	198	0	0	0	43,423	43,522	308	0	0	0
32,523	32,622	90	0	0	0	38,023	38,122	200	0	0	0	43,523	43,622	310	0	0	0
32,623	32,722	92	0	0	0	38,123	38,222	202	Õ	Õ	Ő	43,623	43,722	312	Õ	Ő	Ő
32,723	32,822	94	0	0	0	38,223	38,322	204	0	0	0	43,723	43,822	314	0	0	0
32,823	32,922	96	0	0	0	38,323	38,422	206	0	0	0	43,823	43,922	316	0	0	0
32,923	33,022	98	0	0	0	38,423	38,522	208	0	0	0	43,923	44,022	318	0	0	0
33,023	33,122	100	0	0	0	38,523	38,622	210	0	0	0	44,023	44,122	320	0	0	0
33,123	33,222	102	0	0	0	38,623	38,722	212	0	0	0	44,123	44,222	322	0	0	0
33,223	33,322	104	0	0	0	38,723	38,822	214	0	0	0	44,223	44,322	324	0	0	0
33,323	33,422	106	0	0	0	38,823	38,922	216	0	0	0	44,323	44,422	326	0	0	0
33,423	33,522	108	0	0	0	38,923	39,022	218	0	0	0	44,423	44,522	328	0	0	0

- 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 Inc	come ls		Numbe of Depend			If Your In	come ls		Numb of Deper			If Your Inc	come ls		Numb of Deper		
At Least	But not over	0	л верени 1	2	3	At Least	But not over	0	01 Depen 1	2	3	At Least	But not over	0	01 Depen 1	2	3
44,523	44,622	330	0	0	0	50,023	50,122	492	139	0	0	55,523	55,622	712	359	6	0
44,623	44,022	332	0	0	0	50,023	50.222	496	143	0	0	55,623	55,722	716	363	10	0
44.723	44,822	334	0	0	0	50,223	50,322	500	147	0	0	55,723	55.822	720	367	14	0
44,823	44,922	336	0	0	0	50,323	50,422	504	151	0	0	55,823	55,922	724	371	18	0
44,923	45,022	338	0	0	0	50,423	50,522	508	155	0	0	55,923	56,022	728	375	22	0
45,023	45,122	340	0	0	0	50,523	50,622	512	159	0	0	56,023	56,122	732	379	26	0
45,123	45,222	342	0 0	0 0	0	50,623	50,722	516	163	0 0	Ő	56,123	56,222	736	383	30	Ő
45,223	45,322	344	0	0	0	50,723	50,822	520	167	0	0	56,223	56,322	740	387	34	0
45,323	45,422	346	0	0	0	50,823	50,922	524	171	0	0	56,323	56,422	744	391	38	0
45,423	45,522	348	0	0	0	50,923	51,022	528	175	0	0	56,423	56,522	748	395	42	0
45,523	45,622	350	0	0	0	51,023	51,122	532	179	0	0	56,523	56,622	752	399	46	0
45,623	45,722	352	0	Ō	0	51,123	51,222	536	183	0	0	56,623	56,722	756	403	50	0
45,723	45,822	354	1	0	0	51,223	51,322	540	187	0	0	56,723	56,822	760	407	54	0
45,823	45,922	356	3	0	0	51,323	51,422	544	191	0	0	56,823	56,922	764	411	58	0
45,923	46,022	358	5	0	0	51,423	51,522	548	195	0	0	56,923	57,022	768	415	62	0
46,023	46,122	360	7	0	0	51,523	51,622	552	199	0	0	57,023	57,122	772	419	66	0
46,123	46,222	362	9	0	0	51,623	51,722	556	203	0	0	57,123	57,222	776	423	70	0
46,223	46,322	364	11	0	0	51,723	51,822	560	207	0	0	57,223	57,322	780	427	74	0
46,323	46,422	366	13	0	0	51,823	51,922	564	211	0	0	57,323	57,422	784	431	78	0
46,423	46,522	368	15	0	0	51,923	52,022	568	215	0	0	57,423	57,522	788	435	82	0
46,523	46,622	370	17	0	0	52,023	52,122	572	219	0	0	57,523	57,622	792	439	86	0
46,623	46,722	372	19	0	0	52,123	52,222	576	223	0	0	57,623	57,722	796	443	90	0
46,723	46,822	374	21	0	0	52,223	52,322	580	227	0	0	57,723	57,822	800	447	94	0
46,823	46,922	376	23	0	0	52,323	52,422	584	231	0	0	57,823	57,922	804	451	98	0
46,923	47,022	378	25	0	0	52,423	52,522	588	235	0	0	57,923	58,022	808	455	102	0
47,023	47,122	380	27	0	0	52,523	52,622	592	239	0	0	58,023	58,122	812	459	106	0
47,123	47,222	382	29	0	0	52,623	52,722	596	243	0	0	58,123	58,222	816	463	110	0
47,223	47,322	384	31	0	0	52,723	52,822	600	247	0	0	58,223	58,322	820	467	114	0
47,323	47,422	386	33	0	0	52,823	52,922	604	251	0	0	58,323	58,422	824	471	118	0
47,423	47,522	388	35	0	0	52,923	53,022	608	255	0	0	58,423	58,522	828	475	122	0
47,523	47,622	392	39	0	0	53,023	53,122	612	259	0	0	58,523	58,622	832	479	126	0
47,623	47,722	396	43	0	0	53,123	53,222	616	263	0	0	58,623	58,722	836	483	130	0
47,723	47,822	400	47	0	0	53,223	53,322	620	267	0	0	58,723	58,822	840	487	134	0
47,823	47,922	404	51	0	0	53,323	53,422	624	271	0	0	58,823	58,922	844	491	138	0
47,923	48,022	408	55	0	0	53,423	53,522	628	275	0	0	58,923	59,022	848	495	142	0
48,023	48,122	412	59	0	0	53,523	53,622	632	279	0	0	59,023	59,122	852	499	146	0
48,123	48,222	416	63	0	0	53,623	53,722	636	283	0	0	59,123	59,222	856	503	150	0
48,223	48,322	420	67	0	0	53,723	53,822	640	287	0	0	59,223	59,322	860	507	154	0
48,323	48,422	424	71	0	0	53,823	53,922	644	291	0	0	59,323	59,422	864	511	158	0
48,423	48,522	428	75	0	0	53,923	54,022	648	295	0	0	59,423	59,522	868	515	162	0
48,523	48,622	432	79	0	0	54,023	54,122	652	299	0	0	59,523	59,622	872	519	166	0
48,623	48,722	436	83	0	0	54,123	54,222	656	303	0	0	59,623	59,722	876	523	170	0
48,723	48,822	440	87	0	0	54,223	54,322	660	307	0	0	59,723	59,822	880	527	174	0
48,823	48,922	444	91	0	0	54,323	54,422	664	311	0	0	59,823	59,922	884	531	178	0
48,923	49,022	448	95	0	0	54,423	54,522	668	315	0	0	59,923	60,022	888	535	182	0
49,023	49,122	452	99	0	0	54,523	54,622	672	319	0	0	60,023	60,122	892	539	186	0
49,123	49,222	456	103	0	0	54,623	54,722	676	323	0	0	60,123	60,222	896	543	190	0
49,223	49,322	460	107	0	0	54,723	54,822	680	327	0	0	60,223	60,322	900	547	194	0
49,323	49,422	464	111	0	0	54,823	54,922	684	331	0	0	60,323	60,422	904	551	198	0
49,423	49,522	468	115	0	0	54,923	55,022	688	335	0	0	60,423	60,522	908	555	202	0
49,523	49,622	472	119	0	0	55,023	55,122	692	339	0	0	60,523	60,622	912	559	206	0
49,623	49,722	476	123	0	0	55,123	55,222	696	343	0	0	60,623	60,722	916	563	210	0
49,723	49,822	480	127	0	0	55,223	55,322	700	347	0	0	60,723	60,822	920	567	214	0
49,823	49,922	484	131	0	0	55,323	55,422	704	351	0	0	60,823	60,922	924	571	218	0
49,923	50,022	488	135	0	0	55,423	55,522	708	355	2	0	60,923	61,022	928	575	222	0

- 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 Inc	come ls		Numb of Deper			If Your In	come ls		Numb of Deper			If Your In	come ls		Num of Depe		
At Least	But not over	0	u Depei 1	2	3	At Least	But not over	0	U Depei	2	3	At Least	But not over	0	01 Depe	2	3
61,023	61,122	932	579	226	0	66,523	66,622	1,152	799	446	93	72,023	72,122	1,413	1,060	707	354
61,123	61,222	936	583	230	0	66,623	66,722	1,156	803	450	97	72,123	72,222	1,419	1,066	713	360
61,223	61,322	940	587	234	0	66,723	66,822	1,160	807	454	101	72,223	72,322	1,425	1,072	719	366
61,323	61,422	944	591	238	0	66,823	66,922	1,164	811	458	105	72,323	72,422	1,431	1,078	725	372
61,423	61,522	948	595	242	0	66,923	67,022	1,168	815	462	109	72,423	72,522	1,437	1,084	731	378
61,523	61,622	952	599	246	0	67,023	67,122	1,172	819	466	113	72,523	72,622	1,443	1,090	737	384
61,623	61,722	956	603	250	0	67,123	67,222	1,176	823	470	117	72,623	72,722	1,449	1,096	743	390
61,723	61,822	960	607	254	0	67,223	67,322	1,180	827	474	121	72,723	72,822	1,455	1,102	749	396
61,823	61,922	964	611	258	0	67,323	67,422	1,184	831	478	125	72,823	72,922	1,461	1,108	755	402
61,923	62,022	968	615	262	0	67,423	67,522	1,188	835	482	129	72,923	73,022	1,467	1,114	<u>761</u> 767	408
62,023 62,123	62,122 62,222	972 976	619 623	266 270	0 0	67,523 67,623	67,622 67,722	1,192 1,196	839 843	486 490	133 137	73,023 73,123	73,122 73,222	1,473 1,479	1,120 1,126	767 773	414 420
62,223	62,322	980	627	270	0	67,723	67,822	1,200	847	490	141	73,123	73,322	1,479	1,132	779	420
62,323	62,422	984	631	274	0	67,823	67,922	1,200	851	494	145	73,323	73,422	1,403	1,132	785	420
62,423	62,522	988	635	282	0	67,923	68,022	1,208	855	502	149	73,423	73,522	1,497	1,144	791	438
62,523	62,622	992	639	286	0	68,023	68,122	1,212	859	506	153	73,523	73,622	1,503	1,150	797	444
62,623	62,722	996	643	290	0	68,123	68,222	1,216	863	510	157	73,623	73,722	1,509	1,156	803	450
62,723	62,822	1,000	647	294	0	68,223	68,322	1,220	867	514	161	73,723	73,822	1,515	1,162	809	456
62,823	62,922	1,004	651	298	0	68,323	68,422	1,224	871	518	165	73,823	73,922	1,521	1,168	815	462
62,923	63,022	1,008	655	302	0	68,423	68,522	1,228	875	522	169	73,923	74,022	1,527	1,174	821	468
63,023	63,122	1,012	659	306	0	68,523	68,622	1,232	879	526	173	74,023	74,122	1,533	1,180	827	474
63,123	63,222	1,016	663	310	0	68,623	68,722	1,236	883	530	177	74,123	74,222	1,539	1,186	833	480
63,223	63,322	1,020	667	314	0	68,723	68,822	1,240	887	534	181	74,223	74,322	1,545	1,192	839	486
63,323	63,422	1,024	671	318	0	68,823	68,922	1,244	891	538	185	74,323	74,422	1,551	1,198	845	492
63,423	63,522	1,028	675	322	0	68,923	69,022	1,248	895	542	189	74,423	74,522	1,557	1,204	851	498
63,523 63,623	63,622 63,722	1,032 1,036	679	326 330	0 0	69,023 69,123	69,122 69,222	1,252	899	546 550	193 197	74,523 74,623	74,622 74,722	1,563	1,210	857 863	504
63,723	63,822	1,036	683 687	330	0	69,123	69,222	1,256 1,260	903 907	550 554	201	74,023	74,722	1,569 1,575	1,216 1,222	869	510 516
63,823	63,922	1,040	691	338	0	69,323	69,322 69,422	1,264	907	558	201	74,723	74,022	1,581	1,222	875	522
63,923	64,022	1,044	695	342	0	69,423	69,522	1,268	915	562	203	74,023	75,022	1,587	1,234	881	528
64,023	64,122	1.052	699	346	0	69,523	69,622	1,272	919	566	213	75,023	75,122	1,593	1,240	887	534
64,123	64,222	1.056	703	350	0	69,623	69,722	1,276	923	570	217	75,123	75,222	1,599	1,246	893	540
64,223	64,322	1,060	707	354	1	69,723	69,822	1,280	927	574	221	75,223	75,322	1,605	1,252	899	546
64,323	64,422	1,064	711	358	5	69,823	69,922	1,284	931	578	225	75,323	75,422	1,611	1,258	905	552
64,423	64,522	1,068	715	362	9	69,923	70,022	1,288	935	582	229	75,423	75,522	1,617	1,264	911	558
64,523	64,622	1,072	719	366	13	70,023	70,122	1,293	940	587	234	75,523	75,622	1,623	1,270	917	564
64,623	64,722	1,076	723	370	17	70,123	70,222	1,299	946	593	240	75,623	75,722	1,629	1,276	923	570
64,723	64,822	1,080	727	374	21	70,223	70,322	1,305	952	599	246	75,723	75,822	1,635	1,282	929	576
64,823	64,922	1,084	731	378	25	70,323	70,422	1,311	958	605	252	75,823	75,922	1,641	1,288	935	582
64,923	65,022	1,088	735	382	29	70,423	70,522	1,317	964	611	258	75,923	76,022	1,647	1,294	941	588
65,023		1,092	739	386	33	70,523		1,323	970	617	264	76,023		1,653	1,300	947	594
65,123		1,096	743	390	37	70,623		1,329	976	623	270	76,123	76,222	1,659	1,306	953	600
65,223 65,323	65,322 65,422	1,100 1,104	747 751	394 398	41 45	70,723 70,823		1,335 1,341	982 988	629 635	276 282	76,223 76,323	76,322 76,422	1,665 1,671	1,312 1,318	959 965	606 612
65,423	65,522		751	398 402	45 49	70,823	70,922 71,022		900 994	635 641	288	76,323	76,522	1,677	1,310	965 971	618
65,523	65,622	1,112	759	402	53	70,923		1,353	1,000	647	200	76,523	76,622	1,683	1,330	977	624
65,623		1,116	763	410	57	71,123		1,359	1,000	653	300	76,623	76,722	1,689	1,336	983	630
65,723		1,120	767	414	61	71,223	71,322		1,012	659	306	76,723	76,822	1,695	1,342	989	636
65,823		1,124	771	418	65	71,323	71,422		1,018	665	312	76,823	76,922	1,701	1,348	995	642
65,923	66,022	1,128	775	422	69	71,423		1,377	1,024	671	318	76,923	77,022	1,707	1,354	1,001	648
66,023		1,132	779	426	73	71,523	71,622		1,030	677	324	77,023	77,122	1,713	1,360	1,007	654
66,123	66,222	1,136	783	430	77	71,623		1,389	1,036	683	330	77,123	77,222	1,719	1,366	1,013	660
66,223		1,140	787	434	81	71,723		1,395	1,042	689	336	77,223	77,322	1,725		1,019	666
66,323		1,144	791	438	85	71,823		1,401	1,048	695	342	77,323	77,422	1,731		1,025	672
66,423	66,522	1,148	795	442	89	71,923	72,022	1,407	1,054	701	348	77,423	77,522	1,737	1,384	1,031	678

- 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.

ii ioui iiio	ome ls		Num			If Your In	come ls		Num			If Your In	come ls		Num		
At Least	But not over	0	of Depe 1	110emis 2	3	At Least	But not over	0	of Depe 1	11ueniis 2	3	At Least	But not over	0	of Depe 1	110eniis 2	3
77,523	77,622	1,743	1.390	1.037	684	83,023	83,122	2,073	1,720	1,367	1,014	88,523	88,622	2,403	2.050	1.697	1,344
77,623	77,722	1,749	1,396	1,043	690	83,123	83,222	2,079	1,726	1,373	1,020	88,623	88,722	2,409	2,056	1,703	1,350
77,723	77,822	1,755	1,402	1,049	696	83,223	83,322	2,085	1,732	1,379	1,026	88,723	88,822	2,415	2,062	1,709	1,356
77,823	77,922	1,761	1,408	1,055	702	83,323	83,422	2,091	1,738	1,385	1,032	88,823 88,923	88,922	2,421	2,068	1,715	1,362
77,923 78,023	78,022 78,122	<u>1,767</u> 1,773	<u>1,414</u> 1,420	<u>1,061</u> 1,067	<u>708</u> 714	83,423 83,523	83,522 83,622	2,097 2,103	<u>1,744</u> 1,750	<u>1,391</u> 1,397	1,038 1,044	89,023	89,022 89,122	2,427	2,074	<u>1,721</u> 1,727	1,368 1,374
78,123	78,222	1,779	1,426	1,073	720	83,623	83,722	2,109	1,756	1,403	1,050	89,123	89,222	2,439	2,086	1,733	1,380
78,223	78,322	1,785	1,432	1,079	726	83,723	83,822	2,115	1,762	1,409	1,056	89,223	89,322	2,445	2,092	1,739	1,386
78,323	78,422	1,791	1,438	1,085	732	83,823	83,922	2,121	1,768	1,415	1,062	89,323	89,422	2,451	2,098	1,745	1,392
78,423	78,522	1,797	1,444	1,091	738	83,923	84,022	2,127	1,774	1,421	1,068	89,423	89,522	2,457	2,104	1,751	1,398
78,523 78,623	78,622 78,722	1,803 1,809	1,450 1,456	1,097 1,103	744 750	84,023 84,123	84,122 84,222	2,133 2,139	1,780 1,786	1,427 1,433	1,074 1,080	89,523 89,623	89,622 89,722	2,463 2,469	2,110 2,116	1,757 1,763	1,404 1,410
78,723	78,822	1,815	1,462	1,109	756	84,223	84,322	2,145	1,792	1,439	1,086	89,723	89,822	2,475	2,122	1,769	1,416
78,823	78,922	1,821	1,468	1,115	762	84,323	84,422	2,151	1,798	1,445	1,092	89,823	89,922	2,481	2,128	1,775	1,422
78,923	79,022	1,827	1,474	1,121	768	84,423	84,522	2,157	1,804	1,451	1,098	89,923	90,022	2,487	2,134	1,781	1,428
79,023	79,122	1,833	1,480	1,127	774	84,523	84,622	2,163	1,810	1,457	1,104	90,023	90,122	2,493	2,140	1,787	1,434
79,123 79,223	79,222 79,322	1,839 1,845	1,486 1,492	1,133 1,139	780 786	84,623 84,723	84,722 84,822	2,169 2,175	1,816 1,822	1,463	1,110	90,123 90,223	90,222 90,322	2,499 2,505	2,146	1,793 1,799	1,440
79,223	79,322	1,045	1,492	1,139	700	84,823	84,922	2,175	1,828	1,469 1,475	1,116 1,122	90,223	90,322	2,505	2,152 2,158	1,799	1,446
79,423	79,522	1,857	1,504	1,151	798	84,923	85,022	2,187	1,834	1,481	1,128	90,423	90,522	2,517	2,164	1,811	1,458
79,523	79,622	1,863	1,510	1,157	804	85,023	85,122	2,193	1,840	1,487	1,134	90,523	90,622	2,523	2,170	1,817	1,464
79,623	79,722	1,869	1,516	1,163	810	85,123	85,222	2,199	1,846	1,493	1,140	90,623	90,722	2,529	2,176	1,823	1,470
79,723	79,822	1,875	1,522	1,169	816	85,223	85,322	2,205	1,852	1,499	1,146	90,723	90,822	2,535	2,182	1,829	1,476
79,823 79,923	79,922 80,022	1,881 1,887	1,528 1,534	1,175 1,181	822 828	85,323 85,423	85,422 85.522	2,211 2,217	1,858 1,864	1,505 1,511	1,152 1,158	90,823 90,923	90,922 91,022	2,541 2,547	2,188 2,194	1,835 1,841	1,482 1,488
80,023	80,122	1,893	1,540	1,187	834	85,523	85,622	2,217	1,870	1,517	1,150	91,023	91,022	2,553	2,194	1,847	1,400
80,123	80,222	1,899	1,546	1,193	840	85,623	85,722	2,229	1,876	1,523	1,170	91,123	91,222	2,559	2,206	1,853	1,500
80,223	80,322	1,905	1,552	1,199	846	85,723	85,822	2,235	1,882	1,529	1,176	91,223	91,322	2,565	2,212	1,859	1,506
80,323	80,422	1,911	1,558	1,205	852	85,823	85,922	2,241	1,888	1,535	1,182	91,323	91,422	2,571	2,218	1,865	1,512
80,423	80,522	1,917	1,564	1,211	858	85,923	86,022	2,247	1,894	1,541	1,188	91,423	91,522	2,577	2,224	1,871	1,518
80,523 80,623	80,622 80,722	1,923 1,929	1,570 1,576	1,217 1,223	864 870	86,023 86,123	86,122 86,222	2,253 2,259	1,900 1,906	1,547 1,553	1,194 1,200	91,523 91,623	91,622 91,722	2,583 2,589	2,230 2,236	1,877 1,883	1,524 1,530
80,723	80,822	1,935	1,582	1,229	876	86,223	86,322	2,265	1,912	1,559	1,206	91,723	91,822	2,595	2,242	1,889	1,536
80,823	80,922	1,941	1,588	1,235	882	86,323	86,422	2,271	1,918	1,565	1,212	91,823	91,922	2,601	2,248	1,895	1,542
80,923	81,022	1,947	1,594	1,241	888	86,423	86,522	2,277	1,924	1,571	1,218	91,923	92,022	2,607	2,254	1,901	1,548
81,023	81,122	1,953	1,600	1,247	894	86,523	86,622	2,283	1,930	1,577	1,224	92,023	92,122	2,613	2,260	1,907	1,554
81,123 81,223	81,222 81,322	1,959 1,965	1,606 1,612	1,253 1,259	900 906	86,623 86,723	86,722 86,822	2,289 2,295	1,936 1,942	1,583 1,589	1,230 1,236	92,123 92,223	92,222 92,322	2,619 2,625	2,266 2,272	1,913 1,919	1,560 1,566
81,323	81,422	1,971	1,618	1,265	912	86,823	86,922	2,200	1,948	1,595	1,242	92,323	92,422	2,623	2,278	1,925	1,572
81,423	81,522	1,977	1,624	1,271	918	86,923	87,022	2,307	1,954	1,601	1,248	92,423	92,522	2,637	2,284	1,931	1,578
81,523	81,622		1,630		924	87,023	87,122			1,607		92,523	92,622		2,290		
81,623	81,722		1,636		930	87,123	87,222					92,623	92,722				
81,723 81,823	81,822 81,922	1,995 2,001	1,642 1,648	1,289	936 942	87,223 87,323	87,322 87,422	2,325	1,972 1,978			92,723 92,823	92,822 92,922		2,302 2,308	1,949	
81,923	82,022		1,654		942 948	87,423	87,522		1,978			92,023	92,922 93,022	-		1,955	
82,023	82,122		1,660		954	87,523	87,622		1,990	1,637		93,023	93,122			1,967	
82,123	82,222	2,019		1,313	960	87,623	87,722		1,996	1,643		93,123	93,222			1,973	
82,223		2,025	1,672		966	87,723	87,822			1,649		93,223	93,322			1,979	
82,323	82,422	2,031	1,678		972	87,823	87,922			1,655		93,323	93,422			1,985	
82,423 82,523	82,522 82,622	2,037 2,043	1,684	<u>1,331</u> 1,337	978 984	87,923 88,023	88,022 88,122	2,367	2,014	1,661	1,308	93,423 93,523	<u>93,522</u> 93,622		2,344 2,350	<u>1,991</u> 1,997	
82,623		2,043	1,696		904 990	88,123	88,222			1,673		93,623	93,022 93,722		2,350		
82,723	82,822		1,702		996	88,223	88,322			1,679		93,723	93,822		2,362		
82,823	82,922	2,061	1,708	1,355	1,002	88,323	88,422	2,391	2,038	1,685	1,332	93,823	93,922	2,721	2,368	2,015	1,662
82,923	83,022	2,067	1,714	1,361	1,008	88,423	88,522	2,397	2,044	1,691	1,338	93,923	94,022	2,729	2,376	2,023	1,670

- 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 Inc	come ls		Num			If Your In	come ls		Num			If Your In	come ls		Num		
Aţ	But not		of Depe			, Aț	But not		of Depe			, Aț	But not		of Depe		
Least	over	0	1	2	1 070	Least	OVer	0 177	1	2	3	Least	0Ver	0	1	2	3
94,023 94,123	94,122 94,222	2,737 2,745	2,384 2,392	2,031 2,039	1,678 1,686	99,523 99,623	99,622 99,722	3,177 3,185	2,824 2,832	2,471 2,479	2,118 2,126	105,023	105,122 105,222	3,617 3,625	3,264 3,272	2,911 2,919	2,558 2,566
94,223	94,322	2,753	2,400	2,000	1,694	99,723	99,822	3,193	2,840	2,487	2,134	105,223	105,322	3.633	3,280	2,927	2,574
94,323	94,422	2,761	2,408	2,055	1,702	99,823	99,922	3,201	2,848	2,495	2,142	105,323	105,422	3,641	3,288	2,935	2,582
94,423	94,522	2,769	2,416	2,063	1,710	99,923	100,022	3,209	2,856	2,503	2,150	105,423	105,522	3,649	3,296	2,943	2,590
94,523 94,623	94,622 94,722	2,777 2,785	2,424 2,432	2,071 2,079	1,718 1,726	100,023	100,122 100.222	3,217 3,225	2,864 2,872	2,511 2,519	2,158 2,166	105,523 105,623	105,622 105,722	3,657 3,665	3,304 3,312	2,951 2,959	2,598 2,606
94,023	94,722	2,765	2,432	2,079	1,734	100,123	100,222	3,225	2,880	2,519	2,100	105,023	105,722	3,665	3,312	2,959	2,600
94,823	94,922	2,801	2,448	2,095	1,742	100,323	100,422	3,241	2,888	2,535	2,182	105,823	105,922	3,681	3,328	2,975	2,622
94,923	95,022	2,809	2,456	2,103	1,750	100,423	100,522	3,249	2,896	2,543	2,190	105,923	106,022	3,689	3,336	2,983	2,630
95,023	95,122	2,817	2,464	2,111	1,758	100,523	100,622	3,257	2,904	2,551	2,198	106,023	106,122	3,697	3,344	2,991	2,638
95,123	95,222	2,825	2,472	2,119	1,766	100,623	100,722	3,265	2,912	2,559	2,206	106,123	106,222	3,705	3,352	2,999	2,646
95,223 95,323	95,322 95,422	2,833 2,841	2,480 2,488	2,127 2,135	1,774 1,782	100,723	100,822 100,922	3,273 3,281	2,920 2,928	2,567 2,575	2,214 2,222	106,223 106,323	106,322 106,422	3,713 3,721	3,360 3,368	3,007 3,015	2,654 2,662
95,423	95,522	2,849	2,496	2,143	1,790	100,923	101,022	3,289	2,936	2,583	2,230	106,423	106,522	3,729	3,376	3.023	2,670
95,523	95,622	2,857	2,504	2,151	1,798	101,023	101,122	3,297	2,944	2,591	2,238	106,523	106,622	3,737	3,384	3,031	2,678
95,623	95,722	2,865	2,512	2,159	1,806	101,123	101,222	3,305	2,952	2,599	2,246	106,623	106,722	3,745	3,392	3,039	2,686
95,723	95,822	2,873	2,520	2,167	1,814	101,223	101,322	3,313	2,960	2,607	2,254	106,723	106,822	3,753	3,400	3,047	2,694
95,823 95,923	95,922 96,022	2,881 2,889	2,528 2,536	2,175 2,183	1,822 1,830	101,323 101,423	101,422 101,522	3,321 3,329	2,968 2,976	2,615 2,623	2,262 2,270	106,823	106,922 107,022	3,761 3,769	3,408 3,416	3,055 3,063	2,702 2,710
96,023	<u>96,122</u>	2,897	2,544	2,103	1,838	101,523	101,622	3,337	2,984	2,623	2,278	107,023	107,122	3,777	3,424	3,003	2,718
96,123	96,222	2,905	2,552	2,199	1,846	101,623	101,722	3,345	2,992	2,639	2,286	107,123	107,222	3,785	3,432	3,079	2,726
96,223	96,322	2,913	2,560	2,207	1,854	101,723	101,822	3,353	3,000	2,647	2,294	107,223	107,322	3,793	3,440	3,087	2,734
96,323	96,422	2,921	2,568	2,215	1,862	101,823	101,922	3,361	3,008	2,655	2,302	107,323	107,422	3,801	3,448	3,095	2,742
96,423	96,522	2,929	2,576	2,223	1,870	101,923	102,022	3,369	3,016	2,663	2,310	107,423	107,522	3,809	3,456	3,103	2,750
96,523 96,623	96,622 96,722	2,937 2,945	2,584 2,592	2,231 2,239	1,878 1,886	102,023	102,122 102,222	3,377 3,385	3,024 3,032	2,671 2,679	2,318 2,326	107,523 107,623	107,622 107,722	3,817 3,825	3,464 3,472	3,111 3,119	2,758 2,766
96,723	96,822	2,953	2,600	2,247	1,894	102,223	102,322	3,393	3,040	2,687	2,334	107,723	107,822	3.833	3,480	3,127	2,774
96,823	96,922	2,961	2,608	2,255	1,902	102,323	102,422	3,401	3,048	2,695	2,342	107,823	107,922	3,841	3,488	3,135	2,782
96,923	97,022	2,969	2,616	2,263	1,910	102,423	102,522	3,409	3,056	2,703	2,350	107,923	108,022	3,849	3,496	3,143	2,790
97,023	97,122	2,977	2,624	2,271	1,918	102,523	102,622	3,417	3,064	2,711	2,358	108,023	108,122	3,857	3,504	3,151	2,798
97,123 97,223	97,222 97,322	2,985 2,993	2,632 2,640	2,279 2,287	1,926 1,934	102,623	102,722 102,822	3,425 3,433	3,072 3,080	2,719 2,727	2,366 2,374	108,123 108,223	108,222 108,322	3,865 3,873	3,512 3,520	3,159 3,167	2,806 2,814
97,323	97,422	2,993	2,648	2,207	1,942	102,723	102,022	3,441	3,088	2,735	2,374	108,323	108,422	3,881	3,528	3,107	2,822
97,423	97,522	3,009	2,656	2,303	1,950	102,923	103,022	3,449	3,096	2,743	2,390	108,423	108,522	3,889	3,536	3,183	2,830
97,523	97,622	3,017	2,664	2,311	1,958	103,023	103,122	3,457	3,104	2,751	2,398	108,523	108,622	3,897	3,544	3,191	2,838
97,623	97,722	3,025	2,672	2,319	1,966	103,123	103,222	3,465	3,112	2,759	2,406	108,623	108,722	3,905	3,552	3,199	2,846
97,723	97,822	3,033	2,680	2,327	1,974	103,223	103,322	3,473	3,120	2,767	2,414	108,723	108,822 108,922	3,913	3,560	3,207	2,854
97,823 97,923	97,922 98,022	3,041 3,049	2,688 2,696	2,335 2,343	1,982 1,990	103,323 103,423	103,422 103,522	3,481 3,489	3,128 3,136	2,775 2,783	2,422 2,430	108,823 108,923	,-	3,921 3,929	3,568 3,576	3,215 3,223	2,862 2,870
98,023	98,122		2,704				103,622		3,144				109,122		3,584		
98,123	98,222						103,722			2,799			109,222		3,592		
98,223		3,073		2,367			103,822		3,160				109,322			3,247	
98,323		3,081	2,728				103,922			2,815			109,422			3,255	
98,423 98,523	<u>98,522</u> 98,622	<u>3,089</u> 3,097		2,383		· · · · ·	<u>104,022</u> 104,122	,		2,823 2,831			<u>109,522</u> 109,622			3,263 3,271	
98,623	98,022 98,722	3,105		2,391	2,038			3,545		2,839			109,022	3,985		3,271	
98,723		3,113		2,407			104,322			2,847				3,993		3,287	
98,823	98,922	3,121	2,768	2,415	2,062			3,561	3,208	2,855	2,502		109,922	4,001	3,648	3,295	2,942
98,923	99,022	3,129		2,423	2,070		104,522	3,569		2,863			110,022	4,009		3,303	
99,023		3,137	2,784		2,078		104,622				2,518		110,122	4,017		3,311	
99,123 99,223	99,222 99,322	3,145 3,153		2,439 2,447			104,722 104,822	3,585 3,593		2,879 2,887			110,222 110,322		,	3,319 3,327	,
99,223	-	3,155		2,447			104,822			2,807			110,322			3,335	
99,423	99,522			2,463			105,022	,			2,550		110,522				
						<u> </u>	,						,		ntinued		

- 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 In	come ls		Num			If Your In	icome Is		Num			If Your I	ncome Is		Num		
At Least	But not over	0	of Depe 1	110eniis 2	3	At Least	But not over	0	of Depe 1	2	3	At Least	But not over	0	of Depe 1	110eniis 2	3
110,523	110,622	4,057	3,704	3.351	2,998	116,023	116,122	4,497	4,144	3,791	3,438	121,523		5.003	4.650	4,297	3,944
110,623	110,722	4,065	3,712	3,359	3,006	116,123	116,222	4,505	4,152	3,799	3,446	121,623	121,722	5,013	4,660	4,307	3,954
,	110,822	4,073	3,720	3,367	3,014	116,223	116,322	4,513	4,160	3,807	3,454	,	121,822	5,022	4,669	4,316	3,963
,	110,922 111,022	4,081 4,089	3,728 3,736	3,375 3,383	3,022 3,030	116,323 116,423	116,422 116,522	4,521 4,529	4,168 4,176	3,815 3,823	3,462 3,470	121,823 121,923	,	5,031 5,041	4,678 4,688	4,325 4,335	3,972 3,982
111,023	,	4,097	3,744	3,391	3,038	116,523	116,622	4,538	4,185	3,832	3,479	122,023		5,050	4,697	4,344	3,991
,	111,222	4,105	3,752	3,399	3,046	116,623	,	4,548	4,195	3,842	3,489		122,222	5,059	4,706	4,353	4,000
,	111,322	4,113	3,760	3,407	3,054	116,723	116,822	4,557	4,204	3,851	3,498	, -	122,322	5,068	4,715	4,362	4,009
	111,422 111,522	4,121 4,129	3,768 3,776	3,415 3,423	3,062 3,070	116,823 116,923	, , , , ,	4,566 4,576	4,213 4,223	3,860 3,870	3,507 3,517	122,323	122,422 122.522	5,078 5,087	4,725 4,734	4,372 4,381	4,019 4,028
111,523		4,137	3,784	3,431	3,078	117,023	117,122	4,585	4,232	3,879	3,526	122,523		5,096	4,743	4,390	4,037
	111,722	4,145	3,792	3,439	3,086		117,222	4,594	4,241	3,888	3,535		122,722	5,106	4,753	4,400	4,047
,	111,822	4,153	3,800	3,447	3,094	117,223	,	4,603	4,250	3,897	3,544		122,822	5,115	4,762	4,409	4,056
,	111,922 112,022	4,161 4,169	3,808 3,816	3,455 3,463	3,102 3,110	117,323 117,423	117,422 117,522	4,613 4,622	4,260 4,269	3,907 3,916	3,554 3,563	122,823 122,923		5,124 5,134	4,771 4,781	4,418 4,428	4,065 4,075
		4,177	3,824	3,471	3,118	117,523	117,622	4,631	4,278	3,925	3,572	123,023	,	5,143	4,790	4,437	4,073
	112,222	4,185	3,832	3,479	3,126	117,623	117,722	4,641	4,288	3,935	3,582	123,123	,	5,152	4,799	4,446	4,093
	112,322	4,193	3,840	3,487	3,134	117,723	,	4,650	4,297	3,944	3,591	123,223	-	5,161	4,808	4,455	4,102
,	112,422 112.522	4,201 4,209	3,848 3,856	3,495 3,503	3,142 3,150	117,823	117,922 118.022	4,659 4,669	4,306 4,316	3,953 3,963	3,600 3,610	123,323 123,423		5,171 5,180	4,818 4,827	4,465 4,474	4,112 4,121
, -	7-	4,209	3,864	3,511	3,158	118,023	118,122	4,678	4,310	3,903	3,619	123,423	- ) -	5,189	4,836	4,474	4,121
1	112,722	4,225	3,872	3,519	3,166	118,123	118,222	4,687	4,334	3,981	3,628	123,623		5,199	4,846	4,493	4,140
	112,822	4,233	3,880	3,527	3,174	118,223	118,322	4,696	4,343	3,990	3,637		123,822	5,208	4,855	4,502	4,149
112,823	112,922	4,241	3,888	3,535	3,182	118,323	118,422 118,522	4,706	4,353	4,000	3,647	123,823	,	5,217	4,864 4,874	4,511	4,158
112,923	- , -	4,249 4,257	3,896 3,904	3,543 3,551	3,190 3,198	118,423 118,523	118,622	<u>4,715</u> 4,724	4,362	4,009 4,018	3,656 3,665	123,923 124,023		5,227 5,236	4,074	4,521	4,168
,	113,222	4,265	3,912	3,559	3,206	118,623		4,734	4,381	4,028	3,675	,	124,222	5,245	4,892	4,539	4,186
	113,322	4,273	3,920	3,567	3,214	118,723		4,743	4,390	4,037	3,684	124,223	,	5,254	4,901	4,548	4,195
	113,422	4,281	3,928	3,575	3,222	118,823	118,922	4,752	4,399	4,046	3,693	124,323		5,264	4,911	4,558	4,205
	<u>113,522</u> 113,622	<u>4,289</u> 4,297	<u>3,936</u> 3,944	<u>3,583</u> 3,591	3,230 3,238	<u>118,923</u> 119,023	,	<u>4,762</u> 4,771	<u>4,409</u> 4,418	<u>4,056</u> 4,065	<u>3,703</u> 3,712	124,423	<u>124,522</u> 124,622	<u>5,273</u> 5,282	<u>4,920</u> 4,929	<u>4,567</u> 4,576	4,214 4,223
,	113,722	4,305	3,952	3,599	3,246		119,222	4,780	4,427	4,074	3,721	,	124,722	5,292	4,939	4,586	4,233
113,723	113,822	4,313	3,960	3,607	3,254	119,223	119,322	4,789	4,436	4,083	3,730	124,723	124,822	5,301	4,948	4,595	4,242
,	113,922	4,321	3,968	3,615	3,262	119,323		4,799	4,446	4,093	3,740	124,823	,	5,310	4,957	4,604	4,251
113,923 114,023	<u>114,022</u> 114,122	4,329 4,337	3,976 3,984	<u>3,623</u> 3,631	3,270 3,278	119,423 119,523	<u>119,522</u> 119,622	<u>4,808</u> 4,817	<u>4,455</u> 4,464	<u>4,102</u> 4,111	<u>3,749</u> 3,758	124,923 125,023	- ) -	5,320 5,329	<u>4,967</u> 4,976	<u>4,614</u> 4,623	4,261 4,270
,	114,122	4,345	3,992	3.639	3,286	119,623	119,722	4,827	4,474	4,121	3,768	125,023		5.338	4,985	4,632	4,279
114,223	114,322	4,353	4,000	3,647	3,294	119,723	119,822	4,836	4,483	4,130	3,777	125,223	125,322	5,347	4,994	4,641	4,288
114,323	114,422	4,361	4,008	3,655	3,302	119,823	119,922	4,845	4,492	4,139	3,786	125,323		5,357	5,004	4,651	4,298
,	<u>114,522</u> 114,622	4,369 4,377	4,016	3,663 3,671	3,310	119,923	120,022 120,122	4,855 4,864	4,502	4,149 4,158	3,796		125,522 125,622	5,366 5,375	5,013 5,022	4,660	4,307 4,316
	114,022						120,122		4,511 4,520				125,022				
	114,822			3,687			120,322		4,529				125,822			4,688	
	114,922			3,695			120,422	-		4,186			125,922		-	4,697	
	115,022			3,703			120,522			4,195			126,022			4,707	· ·
	115,122 115,222			3,711 3,719	-		120,622 120,722		4,557 4,567	4,204 4,214			126,122 126,222		5,069 5,078	4,716	
	115,322			3,727			120,822	,		4,223			126,322			4,734	
115,323	115,422	4,441	4,088	3,735	3,382	120,823	120,922	4,938	4,585	4,232	3,879	126,323	126,422	5,450	5,097	4,744	4,391
	115,522			3,743			121,022		4,595				126,522		5,106		
	115,622 115,722		4,104 4,112	3,751 3 750			121,122 121,222		4,604 4,613	4,251			126,622 126,722		5,115 5,125	4,762	
	115,722		4,112				121,222		4,613				126,822	,			
	115,922			3,775			121,422			4,279			126,922			4,790	
	116,022					121,423	121,522	4,994				126,923	127,022	5,506	5,153	4,800	4,447

- 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 In	come ls		Num			If Your In	ncome Is		Num			If Your I	ncome ls		Num		
At	But not	0	of Depe 1	ndents 2	3	At	But not	0	of Depe 1	ndents 2	3	A		0	of Depe 1	ndents 2	3
Least 127,023	over 127,122	5,515	5,162	4.809	<b>4</b> ,456	Least 132,523	over 132,622	6.026	5,673	5,320	<b>4</b> .967	Leas 138,023		6,538	6,185	5.832	5,479
	127,222	5,524	5,171	4,818	4,465	132,623		6,036	5,683	5,330	4,977	138,123	, , , , , , , , , , , , , , , , , , , ,	6,547	6,194	5,841	5,488
, -	127,322	5,533	5,180	4,827	4,474	132,723	- , -	6,045	5,692	5,339	4,986	138,223	-	6,556	6,203	5,850	
	127,422	5,543	5,190	4,837	4,484	132,823	,	6,054	5,701	5,348	4,995	138,323		6,566 6,575	6,213	5,860	5,507
127,423	127,522 127,622	<u>5,552</u> 5,561	<u>5,199</u> 5,208	4,846	4,493 4,502	132,923 133,023	<u>133,022</u> 133,122	<u>6,064</u> 6,073	<u>5,711</u> 5,720	5,358 5,367	<u>5,005</u> 5,014	138,423 138,523		<u>6,575</u> 6,584	<u>6,222</u> 6,231	5,869 5,878	5,516 5,525
	127,722	5,571	5,218	4,865	4,512	133,123	-	6,082	5,729	5,376	5,023	138,623	-	6,594	6,241	5,888	5,535
127,723	127,822	5,580	5,227	4,874	4,521	133,223	133,322	6,091	5,738	5,385	5,032	138,723	138,822	6,603	6,250	5,897	5,544
	127,922	5,589	5,236	4,883	4,530	133,323		6,101	5,748	5,395	5,042	138,823		6,612	6,259	5,906	5,553
127,923 128,023	128,022 128,122	5,599 5,608	5,246 5,255	4,893	4,540 4,549	133,423 133,523		<u>6,110</u> 6,119	<u>5,757</u> 5,766	5,404 5,413	5,051 5,060	138,923 139,023	-	6,622 6,631	6,269 6,278	5,916 5,925	5,563 5,572
128,023		5,608 5,617	5,255 5,264	4,902	4,549	133,523		6,129	5,766	5,413	5,060 5,070	139,023	, , , , , , , , , , , , , , , , , , , ,	6,640	6,287	5,925 5,934	5,572
		5,626	5,273	4,920	4,567	133,723	,	6,138	5,785	5,432	5,079	139,223	,	6,649	6,296	5,943	5,590
128,323	128,422	5,636	5,283	4,930	4,577	133,823	133,922	6,147	5,794	5,441	5,088	139,323	139,422	6,659	6,306	5,953	5,600
	128,522	5,645	5,292	4,939	4,586	133,923	,	6,157	5,804	5,451	5,098	139,423		6,668	6,315	5,962	5,609
128,523 128,623	128,622 128,722	5,654 5,664	5,301 5,311	4,948 4,958	4,595 4,605	134,023 134,123	,	6,166 6,175	5,813 5,822	5,460 5,469	5,107 5,116	139,523 139,623	,	6,677 6,687	6,324 6,334	5,971 5,981	5,618 5,628
128,723	128,822	5,673	5,320	4,967	4,614	134,123	- ,	6,184	5,831	5,478	5,125	139,723	,	6,696	6,343	5,990	5,637
128,823		5,682	5,329	4,976	4,623	134,323	-	6,194	5,841	5,488	5,135	139,823		6,705	6,352	5,999	5,646
128,923	129,022	5,692	5,339	4,986	4,633	134,423	134,522	6,203	5,850	5,497	5,144	139,923	140,022	6,715	6,362	6,009	5,656
129,023	129,122	5,701	5,348	4,995	4,642	134,523	134,622	6,212	5,859	5,506	5,153	140,023	-	6,724	6,371	6,018	5,665
129,123	129,222 129,322	5,710	5,357 5,366	5,004 5,013	4,651	134,623 134,723	,	6,222 6,231	5,869 5,878	5,516 5,525	5,163	140,123 140,223		6,733 6,742	6,380 6,389	6,027 6,036	5,674 5,683
129,223	,	5,719 5,729	5,376	5,013	4,660 4,670	134,723	,	6,240	5,887	5,525	5,172 5,181	140,223	- ) -	6,752	6,399	6,030	5,693
129,423	129,522	5,738	5,385	5,032	4,679	134,923	,	6,250	5,897	5,544	5,191	140,423	, , , , ,	6,761	6,408	6,055	5,702
129,523	129,622	5,747	5,394	5,041	4,688	135,023	135,122	6,259	5,906	5,553	5,200	140,523	140,622	6,770	6,417	6,064	5,711
	129,722	5,757	5,404	5,051	4,698	135,123		6,268	5,915	5,562	5,209	140,623	,	6,780	6,427	6,074	5,721
129,723 129,823		5,766 5,775	5,413	5,060 5,069	4,707	135,223	,	6,277 6,287	5,924 5,934	5,571 5,581	5,218 5,228	140,723 140,823	,	6,789 6,798	6,436 6,445	6,083 6,092	5,730 5,739
129,023	129,922	5,785	5,422 5,432	5,009	4,716 4,726	135,323		6,296	5,934 5,943	5,581	5,220	140,823	,	6,808	6,455	6,102	· · ·
130,023	130,122	5,794	5,441	5,088	4,735	135,523	,	6,305	5,952	5,599	5,246	141,023		6,817	6,464	6,111	5,758
130,123	,	5,803	5,450	5,097	4,744	135,623	135,722	6,315	5,962	5,609	5,256	141,123	,	6,826	6,473	6,120	5,767
130,223	130,322	5,812	5,459	5,106	4,753	135,723	,	6,324	5,971	5,618	5,265	141,223	,	6,835	6,482	6,129	5,776
130,323 130,423	130,422 130.522	5,822 5,831	5,469 5,478	5,116 5,125	4,763 4,772	135,823 135,923	135,922 136,022	6,333 6,343	5,980 5,990	5,627 5,637	5,274 5,284	141,323	, , , ,	6,845 6,854	6,492 6,501	6,139 6,148	5,786 5,795
130,423	130,522	5,840	5,487	5,134	4,781	136.023	136,022	6,352	5,999	5.646	5,293	141,423		6,863	6,510	6,140	5,804
130,623	130,722	5,850	5,497	5,144	4,791	136,123	,	6,361	6,008	5,655	5,302	141,623	-	6,873	6,520	6,167	5,814
130,723	130,822	5,859	5,506	5,153	4,800	136,223	136,322	6,370	6,017	5,664	5,311	141,723	141,822	6,882	6,529	6,176	5,823
130,823	130,922	5,868	5,515	5,162	4,809	136,323	,	6,380	6,027	5,674	5,321	141,823	-	6,891	6,538	6,185	5,832
	,	<u>5,878</u> 5,887	5,525	<u>5,172</u> 5,181	4,819 4,828	136,423	<u>136,522</u> 136,622	6,389 6,398	6,036	5,683 5,692	5,330		142,022 142,122	<u>6,901</u> 6,910	6,548 6,557	6,195 6,204	5,842
	131,222		5,543				136,722						142,222		6,566		
	131,322			5,199			136,822	,	,	5,711	,		142,322			6,222	
	131,422			5,209			136,922			5,720			142,422	,		6,232	
	131,522		5,571				137,022	/		,	,		142,522			6,241	
	131,622 131,722			5,227 5,237			137,122 137,222		6,092 6,101	5,739 5,748	5,386 5,395		142,622 142,722			6,250 6,260	
	131,822	,		5,246			137,322			5,757			142,822			6,269	
	131,922			5,255			137,422		6,120				142,922		6,631	6,278	5,925
	132,022			5,265			137,522			5,776			143,022		6,641	6,288	
	132,122		5,627		4,921		137,622			5,785			143,122		6,650	6,297	
	132,222 132,322			5,283 5,292			137,722 137,822		,	5,795 5,804	,		143,222 143,322		6,659 6,668	6,306 6,315	
	132,322			5,302	-		137,922			5,813			143,322			6,325	
	132,522	-		5,311			138,022						143,522				
														•	ntinuad		

- 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 In	come ls		Num			If Your In	icome Is		Num			If Your In	come ls		Num		
At	But not	0	of Depe 1	110eniis 2	3	At	But not	0	of Depe 1		,	At	But not	0	of Depe 1	110eniis 2	2
Least 143,523	over 143,622	<b>U</b> 7,049	6,696	<b>د</b> 6,343	<b>3</b> 5.990	Least 149,023	over 149,122	<b>U</b> 7,561	7,208	<b>2</b> 6.855	<b>3</b> 6.502	Least 154,523	over 154,622	<b>U</b> 8.072	7,719	<b>2</b> 7,366	<b>3</b> 7,013
143,623	143,722	7,059	6,706	6,353	6,000	149,123	149,222	7,570	7,217	6,864	6,511	154,623	154,722	8,082	7,729	7,376	7,023
143,723	143,822	7,068	6,715	6,362	6,009	149,223	149,322	7,579	7,226	6,873	6,520	154,723	154,822	8,091	7,738	7,385	7,032
143,823	143,922	7,077	6,724	6,371	6,018	149,323	149,422	7,589	7,236	6,883	6,530	154,823	154,922	8,100	7,747	7,394	7,041
143,923	144,022	7,087	6,734	6,381	6,028	149,423	149,522	7,598	7,245	6,892	6,539	154,923	155,022	8,110	7,757	7,404	7,051
144,023 144,123	144,122 144,222	7,096 7,105	6,743 6,752	6,390 6,399	6,037 6,046	149,523 149,623	149,622 149,722	7,607 7,617	7,254 7,264	6,901 6,911	6,548 6,558	155,023 155,123	155,122 155,222	8,119 8,128	7,766 7,775	7,413 7,422	7,060 7,069
144,223	144,322	7,114	6,761	6,408	6.055	149,723	149,822	7,626	7,273	6,920	6,567	155,223	,	8,137	7,784	7,431	7,078
144,323	144,422	7,124	6,771	6,418	6,065	149,823	149,922	7,635	7,282	6,929	6,576	155,323	155,422	8,147	7,794	7,441	7,088
144,423		7,133	6,780	6,427	6,074	149,923	150,022	7,645	7,292	6,939	6,586	155,423	155,522	8,156	7,803	7,450	7,097
144,523	144,622	7,142	6,789	6,436	6,083	150,023	150,122	7,654	7,301	6,948	6,595	155,523	155,622	8,165	7,812	7,459	7,106
144,623 144,723	144,722 144,822	7,152 7,161	6,799 6,808	6,446 6,455	6,093 6,102	150,123	150,222 150,322	7,663 7,672	7,310 7,319	6,957 6,966	6,604 6,613	155,623	155,722 155,822	8,175 8,184	7,822 7,831	7,469 7,478	7,116
,	144,922	7,170	6,817	6,464	6,111	150,223	150,322	7,682	7,329	6,976	6,623	155,823	155,922	8,193	7,840	7,487	7,123
144,923	145,022	7,180	6,827	6,474	6,121	150,423	150,522	7,691	7,338	6,985	6,632	155,923	156,022	8,203	7,850	7,497	7,144
145,023	145,122	7,189	6,836	6,483	6,130	150,523	150,622	7,700	7,347	6,994	6,641	156,023	156,122	8,212	7,859	7,506	7,153
	145,222	7,198	6,845	6,492	6,139	150,623	150,722	7,710	7,357	7,004	6,651	156,123	156,222	8,221	7,868	7,515	7,162
145,223	145,322	7,207	6,854	6,501	6,148	150,723	150,822 150,922	7,719	7,366	7,013	6,660	156,223	156,322	8,230	7,877	7,524	7,171
145,323	145,422 145,522	7,217 7,226	6,864 6,873	6,511 6,520	6,158 6,167	150,823 150,923	150,922	7,728 7,738	7,375 7,385	7,022 7,032	6,669 6,679	156,323 156,423	156,422 156,522	8,240 8,249	7,887 7,896	7,534 7,543	7,181 7,190
145,523	145,622	7,235	6,882	6.529	6,176	151,023	151,122	7,747	7,394	7,002	6,688	156,523	156,622	8,258	7,905	7,552	7,199
145,623	145,722	7,245	6,892	6,539	6,186	151,123	151,222	7,756	7,403	7,050	6,697	156,623	156,722	8,268	7,915	7,562	7,209
,	145,822	7,254	6,901	6,548	6,195	151,223	,	7,765	7,412	7,059	6,706	156,723	156,822	8,277	7,924	7,571	7,218
145,823	, , , , , , , , , , , , , , , , , , , ,	7,263	6,910	6,557	6,204	151,323	- ,	7,775	7,422	7,069	6,716	156,823	156,922	8,286	7,933	7,580	7,227
145,923 146,023	<u>146,022</u> 146,122	7,273	6,920 6,929	<u>6,567</u> 6,576	6,214 6,223	151,423	151,522 151,622	<u>7,784</u> 7,793	<u>7,431</u> 7,440	7,078	6,725 6,734	156,923 157,023	<u>157,022</u> 157,122	8,296 8,305	7,943	7,590	7,237
,	,	7,202	6,938	6,585	6,223	151,523	, , , ,	7,803	7,440	7,087	6,744		157,122	8,305 8,314	7,952	7,608	7,240
146,223	146,322	7,300	6,947	6,594	6,241	151,723	151,822	7,812	7,459	7,106	6,753	157,223	157,322	8,323	7,970	7,617	7,264
146,323	146,422	7,310	6,957	6,604	6,251	151,823	151,922	7,821	7,468	7,115	6,762	157,323	157,422	8,333	7,980	7,627	7,274
146,423	146,522	7,319	6,966	6,613	6,260	151,923	152,022	7,831	7,478	7,125	6,772	157,423	,	8,342	7,989	7,636	7,283
146,523 146,623	146,622 146,722	7,328 7,338	6,975 6,985	6,622 6,632	6,269 6,279	152,023	152,122 152,222	7,840 7,849	7,487 7,496	7,134 7,143	6,781 6,790	157,523 157,623	157,622 157,722	8,351 8,361	7,998 8,008	7,645 7,655	7,292 7,302
146,723	146,822	7,347	6,994	6,641	6,288	152,223	152,322	7,858	7,505	7,152	6,799	157,723	157,822	8,370	8,017	7,664	7,311
146,823	146,922	7,356	7,003	6,650	6,297	152,323	152,422	7,868	7,515	7,162	6,809	157,823	157,922	8,379	8,026	7,673	7,320
146,923	147,022	7,366	7,013	6,660	6,307	152,423	152,522	7,877	7,524	7,171	6,818	157,923	158,022	8,389	8,036	7,683	7,330
147,023	147,122	7,375	7,022	6,669	6,316	152,523	152,622	7,886	7,533	7,180	6,827	158,023	158,122	8,398	8,045	7,692	7,339
147,123	147,222	7,384	7,031	6,678	6,325	152,623	152,722	7,896	7,543	7,190	6,837	158,123	158,222	8,407	8,054	7,701	7,348
147,223 147,323	147,322 147,422	7,393 7,403	7,040 7,050	6,687 6,697	6,334 6,344	152,723	152,822 152,922	7,905 7,914	7,552 7,561	7,199 7,208	6,846 6,855	158,223 158,323	158,322 158,422	8,416 8,426	8,063 8,073	7,710 7,720	7,357 7,367
	147,522	7,412	7,059	6,706	6,353	152,923	,	7,924	7,571	7,218	6,865	,	158,522	8,435	8,082	7,729	7,376
147,523	147,622	7,421	7,068	6,715	6,362	153,023	153,122	7,933	7,580			158,523	158,622	8,444	8,091	7,738	7,385
	147,722		7,078				153,222	,	7,589				158,722	,	,	,	· ·
	147,822			6,734			153,322			7,245			158,822		8,110	-	
	147,922 148,022			6,743 6,753	6,390 6,400		153,422 153,522			7,255 7,264			158,922 159,022		8,119 8 120	7,766	
	148,122		7,115				153,622			7,273			159,122			7,785	
148,123	148,222	7,477	7,124		6,418		153,722			7,283			159,222			7,794	
148,223	148,322	7,486	7,133	6,780			-	7,998	7,645	7,292	6,939		159,322	,		7,803	
	148,422			6,790			153,922	-	7,654		6,948		159,422	-		7,813	
		7,505			6,446		154,022	8,017	7,664	7,311	6,958		159,522	8,528	8,175	7,822	
	148,622 148,722		7,161 7,171	6,808 6,818			154,122 154,222	8,026 8,035	7,673 7,682	7,320 7,329			159,622 159,722	-	8,184 8 194	7,831 7,841	7,478 7 488
	148,822	,		6,827			154,322		,	7,338	,		159,822		8,203		
148,823	148,922	7,542	7,189	6,836	6,483		154,422			7,348		159,823	159,922	8,565	8,212	7,859	
148,923	149,022	7,552	7,199	6,846	6,493	154,423	154,522	8,063	7,710	7,357	7,004	159,923	160,022	8,575	8,222	7,869	7,516

- 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 Inc	come ls		Num			If Your In	come ls		Num of Dono			If Your I	ncome Is		Num of Dono		
At	But not	0	of Depe 1	ndents 2	3	At	But not	0	of Depe 1	ndents 2	3	At		0	of Depe 1	naents 2	3
Least 160,023	over 160,122	<b>u</b> 8.584	8,231	<b>ء</b> 7,878	<b>3</b> 7,525	Least 165,523	over 165,622	9.095	8,742	<b>2</b> 8,389	<b>3</b> 8.036	Least 171,023		9.607	9,254	<b>ء</b> 8,901	8.548
160,123	160,222	8,593	8,240	7,887	7,534	165,623	165,722	9,105	8,752	8,399	8,046		171,222	9,616	9,263	8,910	8,557
160,223	160,322	8,602	8,249	7,896	7,543	165,723	165,822	9,114	8,761	8,408	8,055	, -	171,322	9,625	9,272	8,919	8,566
160,323	160,422	8,612	8,259	7,906	7,553	165,823	165,922	9,123	8,770	8,417	8,064		171,422	9,635	9,282	8,929	8,576
160,423 160,523	<u>160,522</u> 160,622	8,621 8,630	8,268 8,277	7,915 7,924	7,562 7,571	165,923 166,023	<u>166,022</u> 166,122	<u>9,133</u> 9,142	<u>8,780</u> 8,789	8,427 8,436	8,074 8,083		<u>171,522</u> 171,622	<u>9,644</u> 9.653	<u>9,291</u> 9,300	8,938 8,947	8,585 8,594
160,623	160,722	8,640	8,287	7,934	7,581	166,123	166,222	9,151	8,798	8,445	8,092		171,722	9,663	9,310	8.957	8.604
160,723	160,822	8,649	8,296	7,943	7,590	166,223	166,322	9,160	8,807	8,454	8,101		171,822	9,672	9,319	8,966	8,613
160,823	160,922	8,658	8,305	7,952	7,599	166,323	166,422	9,170	8,817	8,464	8,111		171,922	9,681	9,328	8,975	8,622
160,923	161,022	8,668	8,315	7,962	7,609	166,423	166,522	9,179	8,826	8,473	8,120	171,923	,	9,691	9,338	8,985	8,632
161,023 161,123	161,122 161,222	8,677 8,686	8,324 8,333	7,971 7,980	7,618 7,627	166,523 166,623	166,622 166,722	9,188 9,198	8,835 8,845	8,482 8,492	8,129 8,139	172,023	172,122 172,222	9,700 9,709	9,347 9,356	8,994 9,003	8,641 8,650
161,223	161,322	8,695	8,342	7,989	7,636	166,723	166,822	9,207	8,854	8,501	8,148		172,322	9,718	9,365	9,000	8,659
161,323	161,422	8,705	8,352	7,999	7,646	166,823	166,922	9,216	8,863	8,510	8,157	172,323	172,422	9,728	9,375	9,022	8,669
161,423	161,522	8,714	8,361	8,008	7,655	166,923	167,022	9,226	8,873	8,520	8,167		172,522	9,737	9,384	9,031	8,678
161,523	161,622 161,722	8,723 8,733	8,370 8,380	8,017 8,027	7,664 7,674	167,023 167,123	167,122 167,222	9,235	8,882 8,891	8,529	8,176	,	172,622 172,722	9,746 9,756	9,393 9,403	9,040 9,050	8,687
161,023	161.822	8,742	8,389	8,036	7,674	167,123	167,322	9,244 9,253	8,900	8,538 8,547	8,185 8,194	,	172,822	9,756	9,403	9,050 9,059	8,697 8,706
- , -	- ,-	8,751	8,398	8.045	7,692	167,323	167,422	9,263	8,910	8,557	8,204		172,922	9,774	9,421	9.068	8,715
161,923	162,022	8,761	8,408	8,055	7,702	167,423	167,522	9,272	8,919	8,566	8,213	172,923	173,022	9,784	9,431	9,078	8,725
162,023	162,122	8,770	8,417	8,064	7,711	167,523	167,622	9,281	8,928	8,575	8,222	173,023	- )	9,793	9,440	9,087	8,734
162,123		8,779	8,426	8,073	7,720	167,623	167,722	9,291	8,938	8,585	8,232		173,222	9,802	9,449	9,096	8,743
162,223 162,323	162,322	8,788 8,798	8,435 8,445	8,082 8,092	7,729 7,739	167,723	167,822 167,922	9,300 9,309	8,947 8,956	8,594 8,603	8,241 8,250	-, -	173,322 173,422	9,811 9,821	9,458 9,468	9,105 9,115	8,752 8,762
162,423	162,522	8,807	8,454	8,101	7,748	167,923	168,022	9,319	8,966	8,613	8,260	173,423		9,830	9,477	9,124	8,771
162,523	162,622	8,816	8,463	8,110	7,757	168,023	168,122	9,328	8,975	8,622	8,269	173,523	173,622	9,839	9,486	9,133	8,780
162,623	162,722	8,826	8,473	8,120	7,767	168,123	168,222	9,337	8,984	8,631	8,278		173,722	9,849	9,496	9,143	8,790
162,723	162,822 162,922	8,835	8,482	8,129	7,776	168,223	168,322	9,346	8,993 9,003	8,640	8,287	,	173,822 173,922	9,858	9,505 9,514	9,152	8,799
162,823 162,923	163,022	8,844 8,854	8,491 8,501	8,138 8,148	7,785 7,795	168,423	168,422 168,522	9,356 9,365	9,003 9,012	8,650 8,659	8,297 8,306		173,922	9,867 9,877	9,514	9,161 9,171	8,808 8,818
163,023	163,122	8,863	8,510	8,157	7,804	168,523	168,622	9,374	9,021	8,668	8,315	174,023	,	9,886	9,533	9,180	8,827
163,123	163,222	8,872	8,519	8,166	7,813	168,623	168,722	9,384	9,031	8,678	8,325	174,123	174,222	9,895	9,542	9,189	8,836
163,223	,	8,881	8,528	8,175	7,822	168,723	168,822	9,393	9,040	8,687	8,334		174,322	9,904	9,551	9,198	8,845
163,323	163,422 163,522	8,891 8,900	8,538 8,547	8,185 8,194	7,832 7,841	168,823 168,923	168,922 169,022	9,402 9,412	9,049 9,059	8,696 8,706	8,343 8,353		174,422 174.522	9,914 9,923	9,561 9,570	9,208 9,217	8,855 8,864
163,523	163,622	8,909	8,556	8,203	7,850	169,023	169,122	9,421	9,068	8,715	8,362	,	174,522	9,923	9,579	9,217	8,873
163,623	163,722	8,919	8,566	8,213	7,860	169,123	169,222	9,430	9,077	8,724	8,371	,	174,722	9,942	9,589	9,236	8,883
163,723	163,822	8,928	8,575	8,222	7,869	169,223	169,322	9,439	9,086	8,733	8,380	174,723	174,822	9,951	9,598	9,245	8,892
163,823	163,922	8,937	8,584	8,231	7,878	169,323	169,422	9,449	9,096	8,743	8,390		174,922	9,960	9,607	9,254	8,901
163,923 164,023	164,022	8,947 8,956	8,594 8,603	8,241 8,250	7,888	169,423	169,522 169,622	<u>9,458</u> 9,467	9,105	8,752 8,761	8,399 8,408	,	175,022 175,122	9,970 9,979	9,617 9,626	9,264 9,273	8,911 8,920
	164,222						169,722						175,222			9,273	
	164,322			8,268			169,822			8,780			175,322		,	9,291	,
	164,422		8,631		7,925		169,922	-		8,789			175,422		'	9,301	· · ·
	164,522		8,640				170,022		9,152			,	175,522			9,310	
	164,622 164,722	9,002 9,012	8,649 8,659		7,943 7,953		170,122 170,222			8,808 8,817			175,622 175,722			9,319 9,329	
	164,822			8,315			170,322		9,179		8,473		175,822		9,691	,	8,985
164,823	164,922	9,030	8,677	8,324	7,971	170,323	170,422	9,542	9,189	8,836	8,483	175,823	175,922	10,053	9,700	9,347	8,994
	165,022	,	8,687		7,981		170,522			8,845			176,022			9,357	
	165,122	-	-		7,990		170,622		9,207				176,122		9,719		9,013
	165,222 165,322			8,352 8,361			170,722 170,822	,		8,864 8,873			176,222 176,322		9,728 9,737	,	9,022 9,031
	165,422			8,371			170,022			8,882			176,422		9,747		
	165,522			8,380			171,022						176,522				
						·									ntinuad		

Continued on next page.

- 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 In	come ls		Num of Depe			If Your Ir	icome Is		Num of Depe			If Your I	ncome Is		Num of Depe		
At Least	But not over	0	01 Depe	2	3	At Least	But not over	0	01 Dept	2	3	At Least	But not over	0	01 Depe	2	3
	176,622		9,765	9,412	9.059	182,023						187,523					
	176,722	'	9,775	9,422	9,069		182,222	,	,	9,933	9,580	187,623		,	,	,	· ·
	176,822		9,784	9,431	9,078		182,322		-		9,589	187,723	,	,	'	,	
	176,922 177,022	,	9,793 9,803	9,440 9,450	9,087 9,097	182,323	182,422 182,522	,	,	,	9,599 9,608	187,823 187,923	,				
	177,122		9,812	9,459	9,106	182,523				9,970	9,617	188,023	188,122				
	177,222		9,821	9,468	9,115	182,623	-		-	9,980	9,627	188,123	-		-	-	
	177,322		9,830	,			182,822		-	-	9,636	188,223	,				
	177,422 177,522		9,840 9,849	9,487 9,496	9,134 9,143	182,823					9,645	188,323	188,422 188,522	,	,	,	· · · ·
,	177,622	· · ·	9,858	9,490	9,143	183,023		,			9,655 9,664	188,423 188,523					
	177,722		9,868	9,515	9,162		183,222				9,673	188,623	188,722				
	177,822	,	9,877	9,524	9,171		183,322	,	,	,	9,682	188,723	,	,	,	,	
-	177,922		9,886	9,533	9,180		183,422				9,692	188,823					
	<u>178,022</u> 178,122		<u>9,896</u> 9,905	<u>9,543</u> 9,552	<u>9,190</u> 9,199	183,423	<u>183,522</u> 183,622				9,701 9,710	188,923 189,023	,				
	178,222	,	9,903 9,914	9,561	9,208		183,722	,	,	,	9,720	189,123		,	,	,	· · ·
	178,322		9,923	9,570	9,217	183,723					9,729	189,223	189,322	11,299	10,946	10,593	10,240
	178,422	,	9,933	9,580	9,227		183,922	,	,	,	9,738	189,323	,	,	,	,	· ·
	178,522		9,942	,	9,236		184,022				9,748	189,423	,				
	178,622 178,722		9,951 9,961	9,598 9,608	9,245 9.255	184,023	184,122 184,222		-	-	9,757 9,766	189,523 189,623	189,622 189,722		-	-	
- )	178,822	- ) -	9,970	9,617			184,322				9,775	189,723					
	178,922		9,979	9,626	9,273	184,323	184,422	10,844	10,491	10,138	9,785	189,823	189,922	11,355	11,002	10,649	10,296
,	179,022	· · ·	9,989	9,636	9,283		184,522				9,794	189,923	-				
	179,122 179,222		9,998 10 007	9,645 9,654	9,292 9,301	184,523 184,623	- /-		-		9,803 9,813	190,023 190,123	190,122 190,222				
	179,322			9,663	9,310		184,822				9,822	190,223					
179,323	179,422	10,379	10,026	9,673	9,320	184,823	-				9,831	190,323	-				
	179,522			9,682		184,923	,					190,423	,				
	179,622 179,722	,	,	9,691 9,701	9,338 9,348	185,023 185,123		,	,	,	9,850 9,859	190,523 190,623		,	,	,	· · · ·
	179,822			9,710	9,357	185,223	-				9,868	190,023					
	179,922	-		9,719	9,366	185,323	,		-	-	9,878	190,823	,		-	-	
179,923	180,022				9,376	185,423	,				9,887	190,923					
180,023 180,123	180,122 180,222			9,738 9,747	9,385 9,394	185,523	,		-		9,896 9,906			'	'	'	,
				,	9,394	185,723		,	,	,	9,900	191,123 191,223					
180,323	180,422			9,766	9,413	185,823	-				9,924	191,323					
	180,522			9,775	9,422		186,022				9,934	191,423					
	180,622						186,122						191,622				
	180,722 180,822						186,222 186,322	,	,	,	,		191,722 191,822				
-	180,922						186,422						191,922				
180,923	181,022	10,528	10,175	9,822	9,469		186,522					191,923	192,022	11,551	11,198	10,845	10,492
	181,122	'	,	'	'		186,622						192,122				
	181,222						186,722						192,222				
	181,322 181,422						186,822 186,922						192,322 192,422				
	181,522				-		187,022						192,522				
181,523	181,622	10,583	10,230	9,877	9,524	187,023	187,122	11,095	10,742	10,389	10,036	192,523	192,622	11,606	11,253	10,900	10,547
	181,722						187,222						192,722				
	181,822 181,922	,	,	,	,		187,322 187,422					,	192,822 192,922	,	,	,	
	182,022				-		187,522	,	,	,	· ·		192,922	,	,	,	· · · ·
	· , •	-,1	,200	2,2.3	-,		,•==	,			2,2.0		,•==				t nago

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 In	come ls		Num of Depe		
At	But not	0	1	2	3
Least	over	-	-		-
193,023 193,123	193,122 193,222	11,653 11,662	11,300 11,309	,	10,594 10,603
193,123	193,322	11,671	11,318		10,603
193,323	193,422	11.681	11,328	,	10,612
193,423	193,522	11.690	11,337	,	10,631
193,523	193,622	11,699	11,346	,	10,640
193,623	193,722	11,709	11,356	,	10,650
193,723	193,822	11,718	11,365	,	10,659
193,823	193,922	11,727	11,374		10,668
193,923	194,022	11,737	11,384	,	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	,	10,752
194,823	194,922	11,820	11,467	,	10,761
194,923	195,022	11,830	11,477	11,124	
195,023	195,122	11,839	11,486		10,780
195,123	195,222	11,848	11,495	,	10,789
195,223	195,322	11,857	11,504	,	10,798
195,323	195,422	11,867	11,514		10,808
195,423	195,522	11,876	11,523		10,817
195,523 195,623	195,622 195,722	11,885 11,895	11,532 11,542		10,826
,	195,722	11,904	11,542		10,836
195,723 195,823	195,822	11,904	11,551		10,845 10,854
195,823	195,922	11,913	11,500		10,854
195,923	196,122	11,923	11,579	,	10,804
196,123	196,222	11,941	11,588	, -	10,882
196,223	196,322	11,950	11,597		10,891
196,323	196,422	11,960	11,607	11,254	,
196,423	196,522	11,969	11,616	,	10,910

If Your In	come ls		Num of Depe	iber endents	
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	,
198,023	198,122	12,118	11,765	,	11,059
198,123	198,222	12,127	11,774	,	11,068
198,223	198,322	12,136	11,783		11,077
198,323	198,422	12,146	11,793	, -	11,087
198,423	198,522	12,155	11,802		11,096
198,523	198,622	12,164	11,811	'	11,105
198,623	198,722	12,174	11,821	,	11,115
198,723	198,822	12,183	11,830	,	11,124
198,823	198,922	12,192	11,839	'	11,133
198,923	199,022	12,202	11,849	11,496	11,143

				-	
If Your In	come ls		Num		
	Destant		of Depe	endents	
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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# Visit our website:

# ftb.ca.gov

- 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 Inc	come ls	of	Numbe Depend			If Your In	come ls	ſ	Numbo Numbo			If Your Inc	come ls	0	Numbe of Depend		
At Least	But not over	0	1	2	3	At Least	But not over	0	1	2	3	At Least	But not over	0	1	2	3
0	19,922	0	0	0	0	25,323	25,422	59	0	0	0	30,823	30,922	169	0	0	0
19,923	20,022	1	0	0	0	25,423	25,522	61	0	0	0	30,923	31,022	171	0	0	0
20,023	20,122	2	0	0	0	25,523	25,622	63	0	0	0	31,023	31,122	173	0	0	0
20,123	20,222	3	0	0	0	25,623	25,722	65	0	0	0	31,123	31,222	175	0	0	0
20,223	20,322	4	0	0	0	25,723	25,822	67	0	0	0	31,223	31,322	177	0	0	0
20,323	20,422	5	0	0	0	25,823	25,922	69	0	0	0	31,323	31,422	179	0	0	0
20,423	20,522	6	0	0	0	25,923	26,022	71	0	0	0	31,423	31,522	181	0	0	0
20,523	20,622	7 8	0 0	0	0	26,023	26,122	73	0	0	0	31,523	31,622	183	0	0	0
20,623 20,723	20,722 20,822	9	0	0	0	26,123	26,222	75 77	0	0	0	31,623	31,722	185	0	0	0
20,723	20,022	10	0	0	0	26,223	26,322	77	0	0	0	31,723	31,822	187	00	00	0
20,023	20,922	11	0	0	0	26,323 26,423	26,422 26,522	79 81	0	0	0	31,823 31,923	31,922 32,022	189 191	0	0	0 0
21,023	21,122	12	0	0	0	26,523	26,622	83	0	0	0	32,023	32,022	193	0	0	0
21,123	21,222	13	0	0	0	26,623	26,722	85	0	0	0	32,023	32,122	195	0	0	0
21,223	21,322	14	Õ	0	Õ	26,723	26,822	87	0	0	Ö	32,123	32,322	197	0	0	0
21,323	21,422	15	0	0	0	26,823	26,922	89	0	0	0	32,323	32,322	199	0	0	0
21,423	21,522	16	Õ	Ũ	Ő	26,923	27,022	91	0	0	Ö	32,423	32,522	201	0	0	0
21,523	21,622	17	0	0	0	27,023	27,122	93	0	0	0	32,523	32,622	203	0	0	0
21,623	21,722	18	0	0	0	27,123	27,222	95	0	0	0	32,623	32,722	205	0	0	0
21,723	21,822	19	0	0	0	27,223	27,322	97	0	0	0	32,723	32,822	207	0	0	0
21,823	21,922	20	0	0	0	27,323	27,422	99	0	0	0	32,823	32,922	209	0	0	0
21,923	22,022	21	0	0	0	27,423	27,522	101	0	0	0	32,923	33,022	211	0	0	0
22,023	22,122	22	0	0	0	27,523	27,622	103	0	0	0	33,023	33,122	213	0	0	0
22,123	22,222	23	0	0	0	27,623	27,722	105	0	0	0	33,123	33,222	215	0	0	0
22,223	22,322	24	0	0	0	27,723	27,822	107	0	0	0	33,223	33,322	217	0	0	0
22,323	22,422	25	0	0	0	27,823	27,922	109	0	0	0	33,323	33,422	219	0	0	0
22,423	22,522	26	0	0	0	27,923	28,022	111	0	0	0	33,423	33,522	221	0	0	0
22,523	22,622	27	0	0	0	28,023	28,122	113	0	0	0	33,523	33,622	223	0	0	0
22,623	22,722	28	0	0	0	28,123	28,222	115	0	0	0	33,623	33,722	225	0	0	0
22,723	22,822	<u>29</u> 30	0	00	0	28,223	28,322	117	0	0	0	33,723	33,822	227	0	0	0
22,823 22,923	22,922 23,022	30 31	0	0	0	28,323	28,422	119	0	0	0	33,823	33,922	229	0	0	0
23,023	23,022	32	0	0	0	28,423	28,522	121 123	0	0	0	33,923	34,022	231	0 0	0	0
23,123	23,222	33	0	0	0	28,523	28,622 28,722	125	0	0	0	34,023 34,123	34,122 34,222	233 235	0	0	0
23,223	23,322	34	0	0	0	28,023	28,822	125	0	0	0	34,123	34,222	235	0	0	0
23,323	23,422	35	0	0	0	28.823	28,922	129	0	0	0	34,323	34,422	239	0	0	0
23,423	23,522	36	0	0 0	Ő	28,923	29,022	131	0	0	Ő	34,423	34.522	241	0	0	0
23,523	23,622	37	0	0	0	29.023	29,122	133	0	0	0	34,523	34,622	243	0	0	0
23,623	23,722	38	0	0	0	29,123	29,222	135	0	0	0	34,623	34.722	245	0	0	0
23,723	23,822	39	0	0	0	29,223	29,322	137	Ũ	Ő	Ő	34,723	34,822	247	Ő	Õ	Ő
23,823	23,922	40	0	0	0	29,323	29,422	139	0	0	0	34,823	34,922	249	0	0	0
23,923	24,022	41	0	0	0	29,423	29,522	141	0	0	0	34,923	35,022	251	0	0	0
24,023	24,122	42	0	0	0	29,523	29,622	143	0	0	0	35,023	35,122	253	0	0	0
24,123	24,222	43	0	0	0	29,623	29,722	145	0	0	0	35,123	35,222	255	0	0	0
24,223	24,322	44	0	0	0	29,723	29,822	147	0	0	0	35,223	35,322	257	0	0	0
24,323	24,422	45	0	0	0	29,823	29,922	149	0	0	0	35,323	35,422	259	0	0	0
24,423	24,522	46	0	0	0	29,923	30,022	151	0	0	0	35,423	35,522	261	0	0	0
24,523	24,622	47	0	0	0	30,023	30,122	153	0	0	0	35,523	35,622	263	0	0	0
24,623	24,722	48	0	0	0	30,123	30,222	155	0	0	0	35,623	35,722	265	0	0	0
24,723	24,822	49	0	0	0	30,223	30,322	157	0	0	0	35,723	35,822	267	0	0	0
24,823	24,922 25 022	50 51	0	0	0	30,323	30,422	159	0	0	0	35,823	35,922	269	0	0	0
24,923 25,023	25,022 25,122	51 53	0 0	0 0	0	30,423	30,522	161	0	0	0	35,923	36,022	271	0	0	0
25,023	25,122	55	0	0	0	30,523	30,622	163	0	0	0	36,023	36,122	273	0	0	0
25,223	25,222	55 57	0	0	0	30,623 30,723	30,722 30,822	165 167	0 0	0 0	0 0	36,123 36,223	36,222 36,322	275 277	0 0	0 0	0 0
-0,220	20,022	01	0	0	0	30,723	JU,022	107	U	U	U	30,223	JU,JZZ	211	U	U	0

Continued on next page.

- 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 Inc	come ls	0	Numbe of Depend			If Your In	come ls		Numb of Depen			If Your In	come ls		Numb of Depen		
At Least	But not over	0	1 Dopona	2	3	At Least	But not over	0	1 1	2	3	At Least	But not over	0	1	2	3
36,323	36,422	279	0	0	0	41,823	41,922	389	36	0	0	47,323	47,422	499	146	0	0
36,423	36,522	281	0	0	0	41,923	42,022	391	38	0	0	47,423	47,522	502	149	0	0
36,523	36,622	283	0	0	0	42,023	42,122	393	40	0	0	47,523	47,622	506	153	0	0
36,623	36,722	285	0	0	0	42,123	42,222	395	42	0	0	47,623	47,722	510	157	0	0
36,723	36,822	287	0	0	0	42,223	42,322	397	44	0	0	47,723	47,822	514	161	0	0
36,823	36,922	289	0	0	0	42,323	42,422	399	46	0	0	47,823	47,922	518	165	0	0
36,923	37,022	291	0	0	0	42,423	42,522	401	48	0	0	47,923	48,022	522	169	0	0
37,023	37,122	293	0	0	0	42,523	42,622	403	50	0	0	48,023	48,122	526	173	0	0
37,123	37,222	295	0	0	0	42,623	42,722	405	52	0	0	48,123	48,222	530	177	0	0
37,223	37,322	297	0	0	0	42,723	42,822	407	54	0	0	48,223	48,322	534	181	0	0
37,323	37,422	299	0	0	0	42,823	42,922	409	56	0	0	48,323	48,422	538	185	0	0
37,423	37,522	301	0	0	0	42,923	43,022	411	58	0	0	48,423	48,522	542	189	0	0
37,523	37,622	303	0	0	0	43,023	43,122	413	60	0	0	48,523	48,622	546	193	0	0
37,623	37,722	305	0	0	0	43,123	43,222	415	62	0	0	48,623	48,722	550	197	0	0
37,723	37,822	307	0	0	0	43,223	43,322	417	64	0	0	48,723	48,822	554	201	0	0
37,823	37,922	309	0	0	0	43,323	43,422	419	66	0	0	48,823	48,922	558	205	0	0
37,923	38,022	311	0	0	0	43,423	43,522	421	68	0	0	48,923	49,022	562	209	0	0
38,023	38,122	313	0	0	0	43,523	43,622	423	70	0	0	49,023	49,122	566	213	0	0
38,123	38,222	315	0	0	0	43,623	43,722	425	72	0	0	49,123	49,222	570	217	0	0
38,223	38,322	317	0	0	0	43,723	43,822	427	74	0	0	49,223	49,322	574	221	0	0
38,323	38,422	319	0	0	0	43,823	43,922	429	76	0	0	49,323	49,422	578	225	0	0
38,423	38,522	321	0	0	0	43,923	44,022	431	78	0	0	49,423	49,522	582	229	0	0
38,523	38,622	323	0	0	0	44,023	44,122	433	80	0	0	49,523	49,622	586	233	0	0
38,623	38,722	325	0	0	0	44,123	44,222	435	82	0	0	49,623	49,722	590	237	0	0
38,723	38,822	327	0	0	0	44,223	44,322	437	84	0	0	49,723	49,822	594	241	0	0
38,823	38,922	329	0	0	0	44,323	44,422	439	86	0	0	49,823	49,922	598	245	0	0
38,923	39,022	331	0	0	0	44,423	44,522	441	88	0	0	49,923	50,022	602	249	0	0
39,023	39,122	333	0	0	0	44,523	44,622	443	90	0	0	50,023	50,122	606	253	0	0
39,123	39,222	335	0	0	0	44,623	44,722	445	92	0	0	50,123	50,222	610	257	0	0
39,223	39,322	337	0	0	0	44,723	44,822	447	94	0	0	50,223	50,322	614	261	0	0
39,323	39,422	339	0	0	0	44,823	44,922	449	96	0	0	50,323	50,422	618	265	0	0
39,423	39,522	341	0	0	0	44,923	45,022	451	98	0	0	50,423	50,522	622	269	0	0
39,523	39,622	343	0	0	0	45,023	45,122	453	100	0	0	50,523	50,622	626	273	0	0
39,623	39,722	345	0	0	0	45,123	45,222	455	102	0	0	50,623	50,722	630	277	0	0
39,723	39,822	347	0	0	0	45,223	45,322	457	104	0	0	50,723	50,822	634	281	0	0
39,823	39,922	349	0	0	0	45,323	45,422	459	106	0	0	50,823	50,922	638	285	0	0
39,923	40,022	351	0	0	0	45,423	45,522	461	108	0	0	50,923	51,022	642	289	0	0
40,023	40,122	353	0	0	0	45,523	45,622	463	110	0	0	51,023	51,122	646	293	0	0
40,123	40,222	355	2	0	0	45,623	45,722	465	112	0	0	51,123	51,222	650	297	0	0
40,223	40,322	357	4	0	0	45,723	45,822	467	114	0	0	51,223	51,322	654	301	0	0
40,323	40,422	359	6	0	0	45,823	45,922	469	116	0	0	51,323	51,422	658	305	0	0
40,423	40,522	361	8	0	0	45,923	46,022	471	118	0	0	51,423	51,522	662	309	0	0
40,523	40,622	363	10	0	0	46,023	46,122	473	120	0	0	51,523	51,622	666	313	0	0
40,623	40,722	365	12	0	0	46,123	46,222	475	122	0	0	51,623	51,722	670	317	0	0
40,723	40,822	367	14	0	0	46,223	46,322	477	124	0	0	51,723	51,822	674	321	0	0
40,823	40,922	369	16	0	0	46,323	46,422	479	126	0	0	51,823	51,922	678	325	0	0
40,923	41,022	371	18	0	0	46,423	46,522	481	128	0	0	51,923	52,022	682	329	0	0
41,023	41,122	373	20	0	0	46,523	46,622	483	130	0	0	52,023	52,122	686	333	0	0
41,123	41,222	375	22	0	0	46,623	46,722	485	132	0	0	52,123	52,222	690	337	0	0
41,223	41,322	377	24	0	0	46,723	46,822	487	134	0	0	52,223	52,322	694	341	0	0
41,323	41,422	379	26	0	0	46,823	46,922	489	136	0	0	52,323	52,422	698	345	0	0
41,423	41,522	381	28	0	0	46,923	47,022	491	138	0	0	52,423	52,522	702	349	0	0
41,523	41,622	383	30	0	0	47,023	47,122	493	140	0	0	52,523	52,622	706	353	0	0
41,623	41,722	385	32	0	0	47,123	47,222	495	142	0	0	52,623	52,722	710	357	4	0
41,723	41,822	387	34	0	0	47,223	47,322	497	144	0	0	52,723	52,822	714	361	8	0

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 Inc	come ls		Numb of Deper			If Your In	come ls		Numb of Deper			If Your In	come ls		Numb of Deper		
At Least	But not over	0	l Deper	2	3	At Least	But not over	0	01 Depei 1	2 nuenits	3	At Least	But not over	0	01 Depei 1	2 nuenits	3
52,823	52,922	718	365	12	0	58,323	58,422	938	585	232	0	63,823	63,922	1.260	907	<b>-</b> 554	201
52,923	53,022	722	369	16	õ	58,423	58,522	942	589	236	Ő	63,923	64,022	1,266	913	560	207
53,023	53,122	726	373	20	0	58,523	58,622	946	593	240	0	64,023	64,122	1,272	919	566	213
53,123	53,222	730	377	24	0	58,623	58,722	950	597	244	0	64,123	64,222	1,278	925	572	219
53,223	53,322	734	381	28	0	58,723	58,822	954	601	248	0	64,223	64,322	1,284	931	578	225
53,323	53,422	738	385	32	0	58,823	58,922	960	607	254	0	64,323	64,422	1,290	937	584	231
53,423	53,522	742	389	36	0	58,923	59,022	966	613	260	0	64,423	64,522	1,296	943	590	237
53,523	53,622	746	393	40	0	59,023	59,122	972	619	266	0	64,523	64,622	1,302	949	596	243
53,623	53,722	750	397	44	0	59,123	59,222	978	625	272	0	64,623	64,722	1,308	955	602	249
53,723	53,822	754	401	48	0	59,223	59,322	984	631	278	0	64,723	64,822	1,314	961	608	255
53,823	53,922	758	405	52	0	59,323	59,422	990	637	284	0	64,823	64,922	1,320	967	614	261
53,923	54,022	762	409	56	0	59,423	59,522	996	643	290	0	64,923	65,022	1,326	973	620	267
54,023	54,122	766	413	60	0	59,523	59,622	1,002	649	296	0	65,023	65,122	1,332	979	626	273
54,123	54,222	770	417	64	0	59,623	59,722	1,008	655	302	0	65,123	65,222	1,338	985	632	279
54,223	54,322	774	421	68	0	59,723	59,822	1,014	661	308	0	65,223	65,322	1,344	991	638	285
54,323	54,422	778	425	72	0	59,823	59,922	1,020	667	314	0	65,323	65,422	1,350	997	644	291
54,423	54,522	782	429	76	0	59,923	60,022	1,026	673	320	0	65,423	65,522	1,356	1,003	650	297
54,523	54,622	786	433	80	0	60,023	60,122	1,032	679	326	0	65,523	65,622	1,362	1,009	656	303
54,623	54,722	790	437	84	0	60,123	60,222	1,038	685	332	0	65,623	65,722	1,368	1,015	662	309
54,723	54,822	794	441	88	0	60,223	60,322	1,044	691	338	0	65,723	65,822	1,374	1,021	668	315
54,823 54,923	54,922 55,022	798 802	445 449	92 96	0	60,323	60,422	1,050	697 703	344 350	0 0	65,823	65,922 66.022	1,380	1,027	674 680	321 327
55,023	55,022	806	449	100	0	60,423 60,523	60,522 60,622	1,056 1,062	703	350	3	65,923 66,023	66,122	1,386 1,392	1,033 1,039	686	327
55,123	55,222	810	453	100	0	60,623	60.722	1,062	709	362	9	66,123	66,222	1,392	1,039	692	339
55,223	55,322	814	461	104	0	60,723	60,822	1,000	721	368	15	66,223	66,322	1,404	1,045	698	345
55,323	55,422	818	465	112	0	60,823	60,922	1,074	727	374	21	66,323	66,422	1,410	1,057	704	351
55,423	55,522	822	469	116	0	60,923	61,022	1,086	733	380	27	66,423	66,522	1,416	1,063	710	357
55,523	55,622	826	473	120	0	61,023	61,122	1,092	739	386	33	66,523	66,622	1,422	1,069	716	363
55,623	55,722	830	477	124	0	61,123	61,222	1,098	745	392	39	66,623	66,722	1,428	1,075	722	369
55,723	55,822	834	481	128	0	61,223	61,322	1,104	751	398	45	66,723	66,822	1,434	1,081	728	375
55,823	55,922	838	485	132	0	61,323	61,422	1,110	757	404	51	66,823	66,922	1,440	1,087	734	381
55,923	56,022	842	489	136	0	61,423	61,522	1,116	763	410	57	66,923	67,022	1,446	1,093	740	387
56,023	56,122	846	493	140	0	61,523	61,622	1,122	769	416	63	67,023	67,122	1,452	1,099	746	393
56,123	56,222	850	497	144	0	61,623	61,722	1,128	775	422	69	67,123	67,222	1,458	1,105	752	399
56,223	56,322	854	501	148	0	61,723	61,822	1,134	781	428	75	67,223	67,322	1,464	1,111	758	405
56,323	56,422	858	505	152	0	61,823	61,922	1,140	787	434	81	67,323	67,422	1,470	1,117	764	411
56,423	56,522	862	509	156	0	61,923	62,022	1,146	793	440	87	67,423	67,522	1,476	1,123	770	417
56,523	56,622	866	513	160	0	62,023	62,122	1,152	799	446	93	67,523	67,622	1,482	1,129	776	423
56,623	56,722	870	517	164	0	62,123	62,222	1,158	805	452	99	67,623	67,722	1,488	1,135	782	429
56,723	56,822	874	521	168	0	62,223	62,322	1,164	811	458	105	67,723	67,822	1,494	1,141	788	435
56,823	56,922	878	525	172	0	62,323	62,422		817	464	111	67,823		1,500	1,147	794	441
56,923	57,022	882	529	176	0	62,423	62,522		823	470	117	67,923		1,506	1,153	800	447
57,023	57,122	886	533	180	0	62,523		1,182	829	476	123	68,023	68,122		1,159	806	453
57,123	57,222	890	537	184	0	62,623		1,188	835	482	129	68,123		1,518	1,165	812	459
57,223	57,322	894	541	188	0	62,723	62,822		841	488	135	68,223	68,322		1,171	818	465
57,323	57,422	898	545	192	0	62,823	62,922	1,200	847	494	141	68,323	68,422	1,530	1,177	824	471
57,423	57,522	902	549	196	0	62,923	63,022	1,206	853	500	147	68,423		1,536	1,183	830	477
57,523	57,622	906	553	200	0	63,023	63,122		859	506	153	68,523	68,622	-	1,189	836	483
57,623	57,722	910 014	557 561	204	0	63,123	63,222		865	512	159	68,623	68,722		1,195	842	489
57,723	57,822	914	561	208	0	63,223	63,322	1,224	871	518	165	68,723	68,822	1,554	1,201	848	495
57,823	57,922 58,022	918 022	565 560	212	0	63,323	63,422		877	524	171	68,823		1,560	1,207	854	501
57,923	,	922	569	216	0	63,423		1,236	883	530	177	68,923	69,022		1,213	860	507
58,023 58,123	58,122 58,222	926 930	573 577	220 224	0	63,523		1,242	889	536 542	183	69,023			1,219	866	513
58,123 58,223	58,222 58,322	930 934	577 581	224 228	0	63,623 63,723	63,722 63,822		895 901	542 548	189 195	69,123 69,223	69,222 60 322		1,225	872 878	519 525
JU,22J	JU,JZZ	504	J0 I	220	0	03,723	03,022	1,204	301	J40	190	09,223	69,322	1,304	1,201	0/0	520

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			If Your In	If Your Income Is		Number of Dependents				come ls	Number of Dependents				
At	But not	0	or Depe	ndents 2	3	At	But not	0	or Depe	naents 2	3	At	But not	O	or Depe	ndents 2	3
Least 69,323	over 69,422	1,590	1,237	<b>2</b> 884	<b>3</b> 531	Least 74,823	over 74,922	2,004	1.651	<b>ء</b> 1,298	945	Least 80,323	over 80,422	2,444	2,091	<b>ء</b> 1,738	<b>3</b> 1,385
69,423	69,522	1,596	1,243	890	537	74,023	75,022	2,004	1,659	1,200	953	80,423	80,522	2,452	2,091	1,746	1,393
69,523	69,622	1,602	1,249	896	543	75,023	75,122	2,020	1,667	1,314	961	80,523	80,622	2,460	2,107	1,754	1,401
69,623	69,722	1,608	1,255	902	549	75,123	75,222	2,028	1,675	1,322	969	80,623	80,722	2,468	2,115	1,762	1,409
69,723	69,822	1,614	1,261	908	555	75,223	75,322	2,036	1,683	1,330	977	80,723	80,822	2,476	2,123	1,770	1,417
69,823	69,922	1,620	1,267	914	561	75,323	75,422	2,044	1,691	1,338	985	80,823	80,922	2,484	2,131	1,778	1,425
69,923 70,023	70,022 70,122	1,626 1,632	1,273 1,279	920 926	567 573	75,423 75,523	75,522 75,622	2,052 2,060	1,699 1,707	1,346 1,354	993 1,001	80,923 81,023	81,022 81,122	2,492 2,500	2,139 2,147	1,786 1,794	1,433 1,441
70,023	70,122	1,638	1,279	920	579	75,523	75,022	2,000	1,715	1,362	1,001	81,123	81,222	2,500	2,147	1,794	1,441
70,223	70,322	1,644	1,291	938	585	75,723	75,822	2,000	1,723	1,370	1,017	81,223	81,322	2,516	2,163	1,810	1,457
70,323	70,422	1,650	1,297	944	591	75,823	75,922	2,084	1,731	1,378	1,025	81,323	81,422	2,524	2,171	1,818	1,465
70,423	70,522	1,656	1,303	950	597	75,923	76,022	2,092	1,739	1,386	1,033	81,423	81,522	2,532	2,179	1,826	1,473
70,523	70,622	1,662	1,309	956	603	76,023	76,122	2,100	1,747	1,394	1,041	81,523	81,622	2,540	2,187	1,834	1,481
70,623	70,722	1,668	1,315	962	609	76,123	76,222	2,108	1,755	1,402	1,049	81,623	81,722	2,548	2,195	1,842	1,489
70,723	70,822	1,676	1,323	970	617	76,223	76,322	2,116	1,763	1,410	1,057	81,723	81,822	2,556	2,203	1,850	1,497
70,823 70,923	70,922 71,022	1,684 1,692	1,331 1,339	978 986	625 633	76,323 76,423	76,422 76,522	2,124 2,132	1,771 1,779	1,418 1,426	1,065 1,073	81,823 81,923	81,922 82,022	2,564 2,573	2,211 2,220	1,858 1,867	1,505 1,514
71,023	71,122	1,700	1,347	980 994	641	76,523	76.622	2,132	1,787	1,420	1,073	82,023	82,022	2,573	2,220	1,876	1,514
71,123	71,222	1,708	1,355	1.002	649	76,623	76,722	2,140	1,795	1,442	1,089	82,123	82,222	2,591	2,223	1,885	1,532
71,223	71,322	1,716	1,363	1,010	657	76,723	76,822	2,156	1,803	1,450	1,097	82,223	82,322	2,600	2,247	1,894	1,541
71,323	71,422	1,724	1,371	1,018	665	76,823	76,922	2,164	1,811	1,458	1,105	82,323	82,422	2,610	2,257	1,904	1,551
71,423	71,522	1,732	1,379	1,026	673	76,923	77,022	2,172	1,819	1,466	1,113	82,423	82,522	2,619	2,266	1,913	1,560
71,523	71,622	1,740	1,387	1,034	681	77,023	77,122	2,180	1,827	1,474	1,121	82,523	82,622	2,628	2,275	1,922	1,569
71,623	71,722	1,748	1,395	1,042	689	77,123	77,222	2,188	1,835	1,482	1,129	82,623	82,722	2,638	2,285	1,932	1,579
71,723	71,822	1,756	1,403	1,050	697 705	77,223	77,322	2,196	1,843	1,490	1,137	82,723	82,822	2,647	2,294	1,941	1,588
71,823 71,923	71,922 72,022	1,764 1,772	1,411 1,419	1,058 1,066	705	77,323	77,422 77,522	2,204 2,212	1,851 1,859	1,498 1,506	1,145 1,153	82,823 82,923	82,922 83,022	2,656 2,666	2,303 2,313	1,950 1,960	1,597 1,607
72,023	72,122	1,780	1,427	1,000	721	77,523	77,622	2,220	1,867	1,514	1,161	83,023	83,122	2,675	2,322	1,969	1,616
72,123	72,222	1,788	1,435	1,082	729	77,623	77,722	2,228	1,875	1,522	1,169	83,123	83,222	2,684	2,331	1,978	1,625
72,223	72,322	1,796	1,443	1,090	737	77,723	77,822	2,236	1,883	1,530	1,177	83,223	83,322	2,693	2,340	1,987	1,634
72,323	72,422	1,804	1,451	1,098	745	77,823	77,922	2,244	1,891	1,538	1,185	83,323	83,422	2,703	2,350	1,997	1,644
72,423	72,522	1,812	1,459	1,106	753	77,923	78,022	2,252	1,899	1,546	1,193	83,423	83,522	2,712	2,359	2,006	1,653
72,523	72,622	1,820	1,467	1,114	761	78,023	78,122	2,260	1,907	1,554	1,201	83,523	83,622	2,721	2,368	2,015	1,662
72,623 72,723	72,722 72,822	1,828 1,836	1,475 1,483	1,122 1,130	769 777	78,123	78,222 78,322	2,268 2,276	1,915 1,923	1,562 1,570	1,209 1,217	83,623 83,723	83,722 83,822	2,731 2,740	2,378 2,387	2,025 2,034	1,672 1,681
72,823	72,922	1,844	1,403	1,138	785	78,223	78,422	2,270	1,923	1,578	1,225	83,823	83.922	2,740	2,307	2,034	1,690
72,923	73,022	1,852	1,499	1,146	793	78,423	78,522	2,292	1,939	1,586	1,233	83,923	84,022	2,759	2,406	2,040	1,700
73,023	73,122	1,860	1,507	1,154	801	78,523	78,622	2,300	1,947	1,594	1,241	84,023	84,122	2,768	2,415	2,062	1,709
73,123	73,222	1,868	1,515	1,162	809	78,623	78,722	2,308	1,955	1,602	1,249	84,123	84,222	2,777	2,424	2,071	1,718
73,223	73,322	1,876	1,523	1,170	817	78,723	78,822	2,316	1,963	1,610	1,257	84,223	84,322	2,786	2,433	2,080	1,727
73,323	73,422		1,531		825	78,823	78,922			1,618		84,323		2,796		2,090	
73,423	73,522		1,539		833	78,923		2,332	1,979			84,423	84,522			2,099	
73,523 73,623	73,622 73,722	1,900	1,547 1,555	1,194 1,202	841 849	79,023 79,123	79,122 79,222	2,340		1,634 1,642		84,523 84,623	84,622 84,722	2,814 2,824	2,461 2,471		1,755 1,765
73,723	,	1,900	1,563	1,202	857	79,123	79,222			1,650		84,023	84,822		2,471		1,705
73,823		1,924	1,571	1,218	865	79,323	79,422	2,364	2,003	1,658	1,305	84,823	84,922	2,842	2,489		1,783
73,923		1,932	1,579	1,226	873	79,423	79,522	2,372		1,666	1,313	84,923	85,022	2,852	2,499		1,793
74,023	74,122		1,587	-	881	79,523	79,622		2,027	1,674	1,321	85,023	85,122		2,508	2,155	1,802
74,123	74,222			1,242	889	79,623	79,722	2,388		1,682		85,123	85,222			2,164	
74,223		1,956	1,603	1,250	897	79,723	79,822	2,396	2,043	1,690	1,337	85,223	85,322	2,879	2,526	2,173	
74,323	74,422	1,964	1,611	1,258	905	79,823	79,922		2,051		1,345	85,323	85,422			2,183	
74,423		1,972	1,619 1,627		913 021	79,923 80,023	80,022	2,412		1,706		85,423	85,522	2,898		2,192 2,201	
74,523 74,623	74,022	1,980		1,274	921 929	80,023	80,122 80,222	2,420		1,714 1,722		85,523 85,623	85,622 85,722	2,907 2 917		2,201	
74,723	74,822	-	1,643	-	929 937	80,123	80,222	,				85,723	85,822			2,211	
,. בס	,022	1,000	1,010	1,200	001	00,220	00,011	2,100	2,000	1,700	1,011	00,720	00,011		tinund		

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			If Your In	If Your Income Is						If Your Income Is			Number			
At			3	At	But not	of Dependents 0 1 2		3	At	But not	of Depende 0 1		ndents 2					
Least 85,823	over 85,922	<b>u</b> 2,935	2,582	2,229	<b>3</b> 1.876	Least 91,323	over 91,422	<b>0</b> 3,447	3,094	2,741	<b>3</b> 2,388	Least 96,823	over 96,922	<b>u</b> 3,958	3,605	3,252	<b>3</b> 2,899	
85,923	86,022	2,935	2,592	2,223	1,886	91,423	91,522	3,456	3,103	2,750	2,300	96,923	97,022	3,968	3,615	3,262	2,000	
86,023	86,122	2,954	2,601	2,248	1,895	91,523	91,622	3,465	3,112	2,759	2,406	97,023	97,122	3,977	3,624	3,271	2,918	
86,123	86,222	2,963	2,610	2,257	1,904	91,623	91,722	3,475	3,122	2,769	2,416	97,123	97,222	3,986	3,633	3,280	2,927	
86,223	86,322	2,972	2,619	2,266	1,913	91,723	91,822	3,484	3,131	2,778	2,425	97,223	97,322	3,995	3,642	3,289	2,936	
86,323	86,422	2,982	2,629	2,276	1,923	91,823	91,922	3,493	3,140	2,787	2,434	97,323	97,422	4,005	3,652	3,299	2,946	
86,423	86,522	2,991	2,638	2,285	1,932	91,923	92,022	3,503	3,150	2,797	2,444	97,423	97,522	4,014	3,661	3,308	2,955	
86,523 86,623	86,622 86,722	3,000 3,010	2,647 2,657	2,294 2,304	1,941 1,951	92,023 92,123	92,122 92,222	3,512 3,521	3,159 3,168	2,806 2,815	2,453 2,462	97,523 97,623	97,622 97,722	4,023 4,033	3,670 3,680	3,317 3,327		
86,723	86,822	3,010	2,666	2,304	1,960	92,123	92,222	3,530	3,100	2,815	2,402	97,023	97,822	4,033	3,689	3,336	2,974	
86,823	86,922	3.028	2,675	2,322	1,969	92,323	92,422	3,540	3,187	2,834	2,481	97,823	97,922	4,042	3.698	3,345	2,992	
86,923	87,022	3,038	2,685	2,332	1,979	92,423	92,522	3,549	3,196	2,843	2,490	97,923	98,022	4.061	3,708	3,355	3,002	
87,023	87,122	3,047	2,694	2,341	1,988	92,523	92,622	3,558	3,205		2,499	98,023	98,122	4,070	3,717	3,364	3,011	
87,123	87,222	3,056	2,703	2,350	1,997	92,623	92,722	3,568	3,215	2,862	2,509	98,123	98,222	4,079	3,726	3,373	3,020	
87,223	87,322	3,065	2,712	2,359	2,006	92,723	92,822	3,577	3,224	2,871	2,518	98,223	98,322	4,088	3,735	3,382	3,029	
87,323	87,422	3,075	2,722	2,369	2,016	92,823	92,922	3,586	3,233	2,880	2,527	98,323	98,422	4,098	3,745	3,392	3,039	
87,423	87,522	3,084	2,731	2,378	2,025	92,923	93,022	3,596	3,243	2,890	2,537	98,423	98,522	4,107	3,754	3,401	3,048	
87,523	87,622	3,093	2,740	2,387	2,034	93,023	93,122	3,605	3,252	2,899	2,546	98,523	98,622	4,116	3,763	3,410	3,057	
87,623 87,723	87,722 87,822	3,103 3,112	2,750 2,759	2,397 2,406	2,044 2,053	93,123 93,223	93,222 93,322	3,614 3,623	3,261 3,270	2,908 2,917	2,555 2,564	98,623 98,723	98,722 98,822	4,126 4,135	3,773 3,782	3,420 3,429	3,067 3,076	
87,823	87,922	3,112	2,768	2,400	2,055	93,323	93,322	3,633	3,270	2,917	2,504	98,823	98,922	4,135	3,791	3,429	3,070	
87,923	88,022	3,121	2,778	2,425	2,002	93,423	93,522	3,642	3,289	2,936	2,583	98,923	99.022	4,154	3,801	3,448	3.095	
88,023	88,122	3,140	2,787	2,434	2,081	93,523	93,622	3,651	3,298	2,945	2,592	99,023	99,122	4,163	3,810	3,457	3,104	
88,123	88,222	3,149	2,796	2,443	2,090	93,623	93,722	3,661	3,308	2,955	2,602	99,123	99,222	4,172	3,819	3,466	3,113	
88,223	88,322	3,158	2,805	2,452	2,099	93,723	93,822	3,670	3,317	2,964	2,611	99,223	99,322	4,181	3,828	3,475	3,122	
88,323	88,422	3,168	2,815	2,462	2,109	93,823	93,922	3,679	3,326	2,973	2,620	99,323	99,422	4,191	3,838	3,485	3,132	
88,423	88,522	3,177	2,824	2,471	2,118	93,923	94,022	3,689	3,336	2,983	2,630	99,423	99,522	4,200	3,847	3,494		
88,523	88,622	3,186	2,833	2,480	2,127	94,023	94,122	3,698	3,345		2,639	99,523	99,622	4,209	3,856	3,503		
88,623	88,722	3,196	2,843	2,490	2,137	94,123	94,222	3,707	3,354	3,001	2,648	99,623	99,722	4,219	3,866	3,513		
88,723 88,823	88,822 88,922	3,205 3,214	2,852 2,861	2,499 2,508	2,146 2,155	94,223 94,323	<u>94,322</u> 94,422	3,716 3,726	<u>3,363</u> 3,373	3,010 3,020	2,657 2,667	99,723 99,823	<u>99,822</u> 99,922	4,228 4,237	<u>3,875</u> 3,884	<u>3,522</u> 3,531	3,169 3,178	
88,923	89,022	3,224	2,871	2,518	2,165	94,323	94,422 94,522	3,720	3,382	3,020	2,676	99,923	100,000	4,237	3,894	3,541	3,188	
89,023	89,122	3,233	2,880	2,527	2,174	94,523	94,622	3,744	3,391	3,038	2,685		JR INCOM					
89,123	89,222	3,242	2,889	2,536	2,183	94,623	94,722	3,754	3,401	3,048	2,695		1 540, OR I					
89,223	89,322	3,251	2,898	2,545	2,192	94,723	94,822	3,763	3,410	3,057	2,704		e and e-file				··	
89,323	89,422	3,261	2,908	2,555	2,202	94,823	94,922	3,772	3,419	3,066	2,713				j			
89,423	89,522	3,270	2,917	2,564	2,211	94,923	95,022	3,782	3,429	3,076	2,723							
89,523	89,622	3,279	2,926	2,573	2,220	95,023	95,122	3,791	3,438	3,085	2,732							
89,623 89,723	89,722 89.822	3,289 3,298	2,936 2,945	2,583 2,592	2,230 2,239	95,123 95,223	95,222 95,322	3,800 3,809	3,447	3,094	2,741							
89,823	89,922					95,223	95,322		3,456		2,750							
89,923	90,022					95,423	95,422 95,522											
90,023	90,122		2,973			95,523	95,622			3,131								
90,123	90,222			2,629		95,623	95,722			3,141								
90,223	90,322			2,638		95,723	95,822			3,150								
90,323	90,422			2,648		95,823	95,922	3,865	3,512	3,159	2,806							
90,423		3,363		2,657		95,923	96,022			3,169								
90,523		3,372		2,666		96,023	96,122		3,531									
90,623	90,722		3,029	2,676	2,323	96,123	96,222			3,187								
90,723	90,822			2,685		96,223	96,322 96,422			3,196								
90,823 90,923	90,922 91,022			2,694 2,704		96,323 96,423	96,422 96,522		3,559 3,568	3,206 3,215								
91,023	91,122			2,713		96,523	96,622											
91,123	91,222			2,722		96,623	96,722			3,234								
91,223	91,322					96,723	96,822											
	-	-					,											

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#### **Code Frequently Asked Questions:**

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

#### Code California Forms and Publications:

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

### **General Phone Service**

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

Telephone: 800.852.5711 from within the United States 916.845.6500 from outside the United States 800.829.1040 for federal tax questions, call the IRS

TTY/TDD: 800.822.6268 for persons with hearing or speech disability

711 or 800.735.2929 California relay service

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

711 ó 800.735.2929 servicio de relevo de California

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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