

CALIFORNIA

540 2EZ

Forms & Instructions

2019

Personal Income Tax Booklet

Members of the Franchise Tax Board

Betty T. Yee, Chair

Malia M. Cohen, Member

Keely Bosler, Member



COVER GRAPHICS OMITTED FOR DOWNLOADING SPEED



STATE OF CALIFORNIA
Franchise Tax Board

Table of Contents

| | | | |
|---|----|---|----|
| What's New and Other Important Information for 2019 | 2 | California Use Tax General Information | 12 |
| Qualifying to Use Form 540 2EZ | 3 | Voluntary Contribution Fund Descriptions | 13 |
| Steps to Determine Filing Requirements | 3 | Instructions for Filing a 2019 Amended Return | 15 |
| Frequently Asked Questions | 4 | Form 540 2EZ , California Resident Income Tax Return | 17 |
| Instructions for Form 540 2EZ | 5 | Form FTB 3514 , California Earned Income Tax Credit | 21 |
| Filing Status Check List | 5 | Instructions for Form FTB 3514 | 25 |
| Paying Your Taxes | 9 | California Earned Income Tax Credit Table | 30 |
| Direct Deposit | 9 | 2019 California 2EZ Single Tax Table | 39 |
| Assembling Your Tax Return | 10 | 2019 California 2EZ Married/RDP Filing Jointly or Qualifying Widow(er) Tax Table | 45 |
| Mailing Your Tax Return | 10 | 2019 California 2EZ Head of Household Tax Table | 57 |
| Nonrefundable Renter's Credit Qualification Record | 11 | Need Assistance? We're Here to Help | 63 |
| Additional Information | 12 | | |
| Privacy Notice | 12 | | |

What's New and Other Important Information for 2019

Health Care Mandate – Effective January 1, 2020, the Minimum Essential Coverage Individual Mandate requires Californians to obtain and maintain qualifying health insurance coverage. Those who choose to go without coverage could face a financial penalty unless they qualify for an exemption. For information about health coverage options and financial help, go to coveredca.com. For information about the penalty, go to ftb.ca.gov/healthmandate.

Young Child Tax Credit – For taxable years beginning on or after January 1, 2019, the refundable Young Child Tax Credit (YCTC) is available to taxpayers who also qualify for the California Earned Income Tax Credit (EITC) and who have at least one qualifying child who is younger than six years old as of the last day of the taxable year. The maximum amount of credit allowable for a qualified taxpayer is \$1,000. The credit amount phases out as earned income exceeds the “threshold amount” of \$25,000, and completely phases out at \$30,000. For more information, see the instructions for line 24 of Form 540 2EZ, California Resident Income Tax Return and get form FTB 3514, California Earned Income Tax Credit.

California Earned Income Tax Credit (EITC) – For taxable years beginning on or after January 1, 2018, the age limit for an eligible individual without a qualifying child is revised to 18 years or older. For more information, go to ftb.ca.gov and search for **EITC** or get form FTB 3514.

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, California Resident Income Tax Return 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 \$30,001.

Real Estate Withholding Statement – Effective January 1, 2020, the real estate withholding forms and instructions have been consolidated into one new **Form 593, Real Estate Withholding Statement**. For more information, get Form 593.

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

- Suicide Prevention Voluntary Tax Contribution Fund

Schedule X, California Explanation of Amended Return Changes – For taxable years beginning on or after January 1, 2017, use Schedule X to determine any additional amount you owe or refund due to you, and to provide reason(s) for amending your previous filed income tax return. For additional information, see “Instructions for Filing a 2019 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.

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 26.

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. Please visit scholarshare529.com for instructions.

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, 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 – 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.

If you do not attach a completed form FTB 3532 to your tax return, we will deny your Head of Household filing status. For more information about the Head of Household filing requirements, go to ftb.ca.gov and search for **HOH**. To get form FTB 3532, see “Automated Phone Service” or go to ftb.ca.gov/forms.

Qualifying to Use Form 540 2EZ

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

| | |
|------------------------------|---|
| General | <ul style="list-style-type: none"> California resident entire year Not blind |
| Filing Status | <ul style="list-style-type: none"> Single Head of household Married/RDP filing jointly Qualifying widow(er) |
| You May | <ul style="list-style-type: none"> Be claimed as a dependent by another taxpayer (see Note below) Be 65 or older and claim the senior exemption. If your (or your spouse's/RDP's) 65th birthday is on January 1, 2020, you are considered to be age 65 on December 31, 2019. |
| Dependents | 0 – 3 allowed |
| Types of Income | <ul style="list-style-type: none"> Wages, salaries, and tips Taxable scholarship and fellowship compensation grants (only if reported on federal Form W-2) Capital gains from mutual funds (reported on Form 1099-DIV, box 2a only) Interest and Dividends Pension Unemployment Paid Family Leave U.S. Social Security Tier 1 and Tier 2 Railroad Retirement |
| Total Income | <ul style="list-style-type: none"> \$100,000 or less (single or head of household) \$200,000 or less (married/RDP filing jointly or qualifying widow(er)) <p>Total income includes wages, salaries, tips, taxable scholarship or fellowship grants, interest, dividends, pensions, and capital gains from mutual funds.</p> |
| Adjustments to Income | No adjustments to total income, such as student loan interest deduction, IRA deduction, etc. |
| Deduction | Standard deduction only. If you use the modified standard deduction for dependents, see Note below. |
| Payments | Only withholding shown on federal Form(s) W-2 and 1099-R |
| Exemptions | <ul style="list-style-type: none"> Personal exemption (see Note below) Senior exemption Up to three dependent exemptions |
| Credits | <ul style="list-style-type: none"> Nonrefundable Renter's Credit Refundable California Earned Income Tax Credit Refundable Young Child Tax Credit |

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

- You have a dependent of your own.
- You are single and your total income is less than or equal to \$15,087.
- You are married/RDP filing jointly or a qualifying widow(er) and your total income is less than or equal to \$30,124.
- You are head of household and your total income is less than or equal to \$21,324.
- 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 Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. 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 12/31/19, my filing status was: | and on 12/31/19, my age was: (If your 65th birthday is on January 1, 2020, you are considered to be age 65 on December 31, 2019.) | California Gross Income | | | California Adjusted Gross Income | | |
|---|--|--|------------------|------------------|----------------------------------|------------------|------------------|
| | | Dependents | | | Dependents | | |
| | | 0 | 1 | 2 or more | 0 | 1 | 2 or more |
| Single or Head of Household (Get FTB Pub. 1540, California Head of Household Filing Status.) | Under 65 65 or older | 18,241 | 30,841 | 40,291 | 14,593 | 27,193 | 36,643 |
| | | 24,341 | 33,791 | 41,351 | 20,693 | 30,143 | 37,703 |
| Married/RDP filing jointly (The income of both spouses/RDPs must be combined.) | Under 65 (both spouses/RDPs) | 36,485 | 49,085 | 58,535 | 29,190 | 41,790 | 51,240 |
| | 65 or older (one spouse/RDP) | 42,585 | 52,035 | 59,595 | 35,290 | 44,740 | 52,300 |
| | 65 or older (both spouses/RDPs) | 48,685 | 58,135 | 65,695 | 41,390 | 50,840 | 58,400 |
| Qualifying widow(er) | Under 65 65 or older | | 30,841 33,791 | 40,291 41,351 | | 27,193 30,143 | 36,643 37,703 |
| 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 \$18,241
- California adjusted gross income is more than \$14,593

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

- Gross income is more than \$36,485
- California adjusted gross income is more than \$29,190

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

- Gross income is more than \$30,841
- California adjusted gross income is more than \$27,193

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 \$4,187
Married/RDP filing jointly, head of household,
or qualifying widow(er) \$ 8,724

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 15, 2020, but if you can't file by that date, you get an automatic paperless extension to file by October 15, 2020. Any tax due must be paid by April 15, 2020, 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 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, 2020, 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 34 and line 35. 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 for Individuals. 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 and Schedule X 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."

2019 Instructions for Form 540 2EZ

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

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

Determine if you qualify to use Form 540 2EZ. See “Qualifying to Use Form 540 2EZ” on page 3.

You cannot use Form 540 2EZ if:

- You file a joint tax return and either spouse/RDP was a nonresident in 2019. Use Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. This form is 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 2018.
- You have Real Estate or Other Withholding from Form 592-B, Resident and Nonresident Withholding Tax Statement, or Form 593, Real Estate Withholding Tax Statement.

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, complete an amended Form 540 2EZ and check the box at the top of Form 540 2EZ indicating AMENDED return. Attach Schedule X, California Explanation of Amended Return Changes, to the amended Form 540 2EZ. For specific instructions, see “Instructions for Filing a 2019 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.

Prior Name

If you filed your 2018 tax return under a different last name, write the last name **only** from the 2018 tax return.

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 above the filing status.

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, 2019:

- 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, 2019, and did not remarry or enter into another RDP in 2019 (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, 2019, even if you did not live with your spouse/RDP at the end of 2019.
- Your spouse/RDP died in 2019 and you did not remarry or enter into another RDP in 2019.
- Your spouse/RDP died in 2020 before the 2019 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, 2019.
- You paid more than one-half the cost of keeping up your home for the year in 2019.
- 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. To get form FTB 3532, see “Automated Phone Service” or go to ftb.ca.gov/forms.

Qualifying Widow(er)

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

- Your spouse/RDP died in 2017 or 2018, and you did not remarry or enter into another RDP in 2019.
- 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 2019:
 - The child had gross income of \$4,200 or more;
 - The child filed a joint return, or
 - You could be claimed as a dependent on someone else’s return.
 If the child isn’t claimed as your dependent, enter the child’s name in the entry space under the “Qualifying widow(er)” filing status.
- This child lived in your home for all of 2019. 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.

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 | \$15,087 |
| Married/RDP filing jointly or Qualifying widow(er) | \$30,124 |
| Head of Household | \$21,324 |

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

| | |
|--|---------|
| Single | \$4,187 |
| Married/RDP filing jointly, head of household, or qualifying widow(er) | \$8,724 |

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, 2020, you are considered to be age 65 on December 31, 2019.

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 2019 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 Expenses 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 federal 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 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 federal Form 1099-INT, Interest Income, box 1.



Do not include amounts shown on federal 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 federal Form 1099-DIV with an amount in box 2a.
- The federal Form 1099-DIV does not have amounts in box 2b, 2c, or 2d.

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

Line 17 – Tax

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

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

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

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

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

| Dependent Tax Worksheet | |
|---|----------------------------|
| 1. Using the amount from Form 540 2EZ, line 16, and your filing status, enter the tax from the 2EZ Table: | |
| If your filing status is: | |
| • Single, go to page 39. | } 1 _____ |
| • Married/RDP filing jointly or Qualifying widow(er), go to page 45. | |
| • Head of household, go to page 57 | |
| 2. If single or head of household, enter \$122 | } 2 _____ |
| • If married/RDP and both spouses/RDPs can be claimed as a dependent by another taxpayer, enter \$244 | |
| • If married/RDP and only one spouse/RDP can be claimed, enter \$122 | |
| • If qualifying widow(er), enter \$244 | |
| 3. Add line 1 and line 2. Enter here and include on Form 540 2EZ, line 17. | 3 _____ |

Line 18 – Senior Exemption

If you entered 1 in the box on line 7, enter \$122. If you entered 2 in the box on line 7, enter \$244.

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 federal 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, line 20.

Line 24 - Young Child Tax Credit (YCTC)

Enter your YCTC from form FTB 3514, line 28.

Use Tax

Line 26 – 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.

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 California 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 26.

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

- You may choose to calculate the use tax due on the total price of \$2,300 using the Use Tax Worksheet, or

- You may choose to calculate the use tax due on the \$1,000 price of the television using the Use Tax Worksheet and estimate your use tax liability for the painting and table by using the Estimated Use Tax Lookup Table, then add the amounts and report the total use tax on Line 26.

| Use Tax Worksheet (See Instructions Below.) | |
|--|--------------|
| Use whole dollars only. | |
| 1. Enter purchases from out-of-state sellers made without payment of California sales/use tax. If you choose to estimate the use tax due on individual, non-business items purchased for less than \$1,000 each, only enter purchases of items with a purchase price of \$1,000 or more plus items purchased for use in a trade or business not registered with the California Department of Tax and Fee Administration. | \$ _____ .00 |
| 2. Enter the applicable sales and use tax rate. | _____ |
| 3. Multiply Line 1 by the tax rate on Line 2. Enter result here | \$ _____ .00 |
| 4. If you choose to estimate the use tax due on individual, non-business items purchased for less than \$1,000 each, enter the use tax amount due from the Estimated Use Tax Lookup Table. If all of your purchases are included in Line 1, enter -0- . . . | \$ _____ .00 |
| 5. Add Lines 3 and 4. This is your total use tax | \$ _____ .00 |
| 6. Enter any sales or use tax you paid to another state for purchases included on Line 1. See worksheet instructions below | \$ _____ .00 |
| 7. Subtract Line 6 from Line 5. This is the total use tax due. Enter the amount due on Line 26. If the amount is less than zero, enter -0- | \$ _____ .00 |

Worksheet, Line 1, Purchases Subject to Use Tax

Report purchases of items that would have been subject to sales tax if purchased from a California retailer unless your receipt shows that California tax was paid directly to the retailer. For example, generally, you would include purchases of clothing, but not 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.
- 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 in California, you can claim a credit of only \$6.00 for that purchase.

Estimated Use Tax Lookup Table

You may use the Estimated Use Tax Lookup Table to estimate and report the use tax due on individual non-business items you purchased for less than \$1,000 each. This option is only available if you are permitted to report use tax on your income tax return and you are not required to use the Use Tax Worksheet to calculate the use tax owed on all your purchases. Simply include the use tax liability that corresponds to your California Adjusted Gross Income (found on Line 16) and enter it on Line 26. 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 | Use Tax Liability |
|---|-------------------|
| Less Than \$10,000 | \$1 |
| \$10,000 to \$19,999 | \$3 |
| \$20,000 to \$29,999 | \$5 |
| \$30,000 to \$39,999 | \$7 |
| \$40,000 to \$49,999 | \$9 |
| \$50,000 to \$59,999 | \$12 |
| \$60,000 to \$69,999 | \$14 |
| \$70,000 to \$79,999 | \$16 |
| \$80,000 to \$89,999 | \$18 |
| \$90,000 to \$99,999 | \$20 |
| \$100,000 to \$124,999 | \$24 |
| \$125,000 to \$149,999 | \$29 |
| \$150,000 to \$174,999 | \$34 |
| \$175,000 to \$199,999 | \$39 |
| More than \$199,999 – Multiply AGI by 0.021% (x0.00021) | |

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 26 of your income tax return.

Line 30 – Tax Due

If the amount on line 27 is less than the amount on line 21, subtract the amount on line 27 from the amount on line 21. Enter the result on line 30. 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.

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 32 – Amount You Owe

If you do not have an amount on line 29, add the amount on line 28, line 30, and line 31. Enter the result on line 32.

If you have an amount on line 29 and the amount on line 31 is more than line 29, subtract line 29 from line 31. Enter the difference on line 32.

Paying Your Taxes

You must pay 100% of the amount you owe by April 15, 2020, 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 Corporation to offer you this service. Official Payments Corporation charges a convenience fee based on the amount of your payment.

Go to the Official Payments Corporation online payment center at officialpayments.com or call 800.2PAY.TAX or 800.272.9829 and follow the recorded instructions. Official Payments Corporation 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 "2019 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 33 – Refund or No Amount Due

Did you report an amount on line 31?

No Enter the amount from line 29 on line 33. 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 31 is:

- Less than the amount on line 29, subtract line 31 from line 29 and enter the difference on line 33. This is your refund amount.
- More than the amount on line 29, enter zero on line 33.

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 34 and line 35. Fill in the routing and account numbers and indicate the account type. Verify routing and account numbers with your financial institution. **Do not** attach a voided check or deposit slip. See the illustration on the following page.

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

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

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

Enter the portion of your refund you want directly deposited into each account. When filing an original return, the total of line 34 and line 35 must equal the total amount of your refund on line 33. If line 34 and line 35 do not equal line 33, the FTB will issue a paper check.

When filing an amended return, only complete the amended Form 540 2EZ through line 33. Next complete the California Schedule X. The amount from Schedule X, line 11 is your additional refund amount. This amount will be carried over to your amended Form 540 2EZ and will be entered on line 34 and line 35. The total of the amended Form 540 2EZ, line 34 and line 35 must equal the total amount of your refund on Schedule X, line 11. If the total of the amended Form 540 2EZ, line 34 and line 35 do not equal Schedule X, line 11, the FTB will issue a paper check.

Adjusted Refunds – If there is a change made to your refund, you will still receive your refund via direct deposit. For more information on direct deposit of adjusted refunds, go to ftb.ca.gov and search for **direct deposit**.

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.

The diagram shows a check with the following details:

- Payee:** John Doe, Mary Doe, 1234 Main Street, Anytown, CA 99999
- Amount:** 1234 (with a box for cents)
- Bank:** ANYTOWN BANK, Anytown, CA 99999
- Routing Number:** I 250250025
- Account Number:** I 202020 1234
- Other:** A box for "Do not include the check number" and a note "15-0000/0000".

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. Please visit scholarshare529.com for instructions.

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” under Additional Information section for more information.

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 2019 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 2020 tax return. This is April 15, 2021, 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. Include California supporting forms and schedules behind Side 4 of Form 540 2EZ.

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

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 2019? Military personnel: If you are not a legal resident of California, you do not qualify for this credit. However, your spouse/RDP may claim this credit if he or she was a resident, during 2019, and is otherwise qualified. YES. Go to question 2. NO. Stop. File Form 540NR. Go to ftb.ca.gov/forms for more information regarding these forms. |
| 2. Is your California adjusted gross income, the amount on Form 540 2EZ, line 16: • \$42,932 or less if single; or • \$85,864 or less if married/RDP filing jointly, head of household, or qualifying widow(er)? YES. Go to question 3. NO. Stop here. You do not qualify for this credit. |
| 3. Did you pay rent, for at least half of 2019, on property (including a mobile home that you owned on rented land) in California, which was your principal residence? YES. Go to question 4. NO. Stop here. You do not qualify for this credit. |
| 4. Can you be claimed as a dependent by a parent, foster parent, legal guardian, or any other person in 2019? NO. Go to question 6. YES. Go to question 5. |
| 5. For more than half the year in 2019, did you live in the home of the person who can claim you as a dependent? NO. Go to question 6. YES. Stop here. You do not qualify for this credit. |
| 6. Was the property you rented exempt from property tax in 2019? You do not qualify for this credit if, for more than half of the year, you rented property that was exempt from property taxes. Exempt property includes most government-owned buildings, church-owned parsonages, college dormitories, and military barracks. However, if you or your landlord paid possessory interest taxes for the property you rented, then you may claim this credit. NO. Go to question 7. YES. Stop here. You do not qualify for this credit. |
| 7. Did you claim the homeowner's property tax exemption anytime during 2019? You do not qualify for this credit if you or your spouse/RDP received a homeowner's property tax exemption at any time during the year. However, if you lived apart from your spouse/RDP for the entire year and your spouse/RDP received a homeowner's property tax exemption for a separate residence, then you may claim this credit if you are otherwise qualified. NO. Go to question 8. YES. If your filing status is single, stop here, you do not qualify for this credit. If your filing status is married/RDP filing jointly, go to question 9. |
| 8. Were you single in 2019? YES. Go to question 11. NO. Go to question 9. |
| 9. Did your spouse/RDP claim the homeowner's property tax exemption anytime during 2019? You do not qualify for this credit if you or your spouse/RDP received a homeowner's property tax exemption at any time during the year. However, if you lived apart from your spouse/RDP for the entire year and your spouse/RDP received a homeowner's property tax exemption for a separate residence, then you may claim this credit if you are otherwise qualified. NO. Go to question 11. YES. If both you and your spouse/RDP claimed the homeowner's property tax exemption, stop here, you do not qualify for this credit. Otherwise, go to question 10. |
| 10. Did you and your spouse/RDP maintain separate residences for the entire year in 2019? YES. Go to question 11. NO. Stop here. You do not qualify for this credit. |
| 11. If you are: • Single, enter \$60 on Form 540 2EZ, line 19. • Head of household or qualifying widow(er), enter \$120 on Form 540 2EZ, line 19. • Married/RDP filing jointly, enter \$120 on Form 540 2EZ, line 19. (Exception: If one spouse/RDP claimed the homeowner's tax exemption and you lived apart from your spouse/RDP for the entire year, enter \$60 on Form 540 2EZ, line 19.) Fill in the street address(es) and landlord information below for the residence(s) you rented in California during 2019, which qualified you for this credit. |

| Street Address | City, State, and ZIP Code | Dates Rented in 2019 (From _____ to _____) |
|----------------|---------------------------|--|
|----------------|---------------------------|--|

a _____
b _____

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

| Name | Street Address | City, State, ZIP Code, and Telephone Number |
|------|----------------|---|
|------|----------------|---|

a _____
b _____

Additional Information

Privacy Notice

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

Reasons for Information Requests:

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

Rights and Responsibility:

You have the right to see our records that contain your personal information.

To obtain information about your records, you may write to:

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

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

Your Responsibility:

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

Information Disclosures:

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

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

Your Rights As A Taxpayer

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

Innocent Joint Filer Relief

You may qualify for relief from liability for tax on a joint tax return if (1) there is an understatement of tax because your spouse/RDP omitted income or claimed false deductions or credits, (2) you are divorced, legally separated, terminated your registered domestic partnership, or are no longer living with your spouse/RDP, **and** (3) given all the facts and circumstances, it would be unfair to hold you liable for the tax. For more information, get form FTB 705, Innocent Joint Filer Relief Request, 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 26 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, 2020, and claim the Senior Exemption Credit, you may make a combined total contribution of up to \$244 or \$122 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 and Related Dementia Voluntary Tax Contribution 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 431, Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution 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 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 Kit Backlog Voluntary Tax Contribution Fund –

Contributions will be used for DNA testing in the processing of rape kits.

Code 441, Organ and Tissue Donor Registry Voluntary Tax

Contribution Fund – Contributions will be used for the distribution of funds to the Donate Life California Organ and Tissue Registrar for its ongoing activities to maintain the Donate Life California Organ and Tissue Donor Registry.

Code 442, National Alliance on Mental Illness California Voluntary

Tax Contribution Fund – Contributions will be used to fund the Crisis Intervention Team program that trains peace officers to assist, and engage safely with, persons living with mental illness.

Code 443, Schools Not Prisons Voluntary Tax Contribution Fund –

Contributions will be used to fund academic and career readiness programs that seek to break the school-to-prison pipeline.

Code 444, Suicide Prevention Voluntary Tax Contribution Fund –

Contributions will be used to fund crisis center programs designed to provide suicide prevention services.

Instructions for Filing a 2019 Amended Return

Important Information

Protective Claim – If you are filing a claim for refund for a taxable year where an audit is being conducted by another state's taxing agency, 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 (CDTFA) 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 can now use direct deposit on your amended return. When filing an amended return, only complete the amended Form 540 2EZ through line 33. Next complete the California Schedule X. The amount from Schedule X, line 11 is your additional refund amount. This amount will be carried over to your amended Form 540 2EZ and will be entered on line 34 and line 35. The total of the amended Form 540 2EZ, line 34 and line 35 must equal the total amount of your refund on Schedule X, line 11. If the total of the amended Form 540 2EZ, line 34 and line 35 do not equal Schedule X, line 11, the FTB will issue 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. Submit the completed amended Form 540 2EZ and Schedule X along with 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 Office of Tax Appeals at ota.ca.gov or to file suit in court if your claim for refund is disallowed.

To file an informal claim for refund, check box I for "Informal claim" on Schedule X, Part II, line 1 and mail the claim to:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

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 and Schedule X 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 Unearned 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 in a RDP. If you are 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 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: 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.

THIS PAGE INTENTIONALLY LEFT BLANK

Visit our website:

ftb.ca.gov

THIS PAGE INTENTIONALLY LEFT BLANK

Visit our website:

ftb.ca.gov

2019 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

Young Child Tax Credit – For taxable years beginning on or after January 1, 2019, the refundable Young Child Tax Credit (YCTC) is available to taxpayers who also qualify for the California Earned Income Tax Credit (EITC) and who have at least one qualifying child who is younger than six years old as of the last day of the taxable year. The maximum amount of credit allowable for a qualified taxpayer is \$1,000. The credit amount phases out as earned income exceeds the "threshold amount" of \$25,000, and completely phases out at \$30,000. For more information, see Step 8, Qualifications for Young Child Tax Credit (YCTC) in the instructions.

General Information

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the Internal Revenue Code (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), California Adjustments - Residents, or Schedule CA (540NR), California Adjustments - Nonresidents or Part-Year Residents, 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 RDP, unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

The refundable California EITC is available to taxpayers who earned wage income subject to California withholding and/or have net earnings from self-employment. This credit is similar to the federal Earned Income Credit (EIC) but with different income limitations. The CA 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 income tax return to claim the credit and attach a completed form FTB 3514, California Earned Income Tax Credit.

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 for the Earned Income Tax Credit 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 \$55,952 to qualify for the federal credit, and less than \$30,001 to qualify for the California credit.
- An eligible individual without a qualifying child is 18 years or older for the California credit.
- You may elect to include all of your (and/or all of your spouse's/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 to your Form 540 or 540 2EZ, California Resident Income Tax Return, or 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**
In taxable year 2019, is the amount on federal Form 1040 or 1040-SR, line 8b less than \$30,001?
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 line 7, "Valid SSN" 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 Form 2555, 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 2019?**
Yes If your filing status is married filing jointly, continue. Otherwise, stop; you cannot take the EITC.
No Continue.
- f. If you are filing 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 Form 540NR complete Worksheet 1. If you are filing Form 540 2EZ complete Worksheet 2.

| Worksheet 1 – Investment Income | |
|--|--|
| Form 540 and Form 540NR Filers | |
| Interest and Dividends | |
| 1 | Add and enter the amounts from Form 1040 or 1040-SR, line 2a and line 2b 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 or 1040-SR, line 3b 3 _____ |
| 4 | Enter any amounts from federal Form 8814, line 12 for child's interest and dividends 4 _____ |
| Capital Gain Net Income | |
| 5 | Enter the amount from federal Form 1040 or 1040-SR, line 6. If the result is less than zero, enter -0- 5 _____ |
| 6 | Enter the gain from federal Form 4797 Sales of Business Property, line 7. If the amount on that line is a loss, enter -0-. (But, if you completed federal Form 4797, line 8 and line 9, enter the amount from line 9 instead) 6 _____ |
| 7 | Subtract line 6 from line 5. (If the result is less than zero, enter -0-) 7 _____ |
| Passive Activities | |
| 8 | Enter the total of net income from passive activities included on federal Schedule 1 (Form 1040 or 1040-SR), Additional Income and Adjustments to Income, line 5 8 _____ |
| Other Activities | |
| 9 | Enter any income from the rental of personal property included on federal Schedule 1 (Form 1040 or 1040-SR), line 8. 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 Schedule 1 (Form 1040 or 1040-SR), line 22. 10 _____ |
| 11 | Subtract line 10 from line 9. (If the result is less than zero, enter -0-) 11 _____ |
| Investment Income | |
| 12 | Add the amounts on lines 1, 2, 3, 4, 7, 8, and 11. Enter the total. This is your investment income 12 _____ |
| 13 | Is the amount on line 12 more than \$3,828 ? Yes Stop here, you cannot take the credit. No Enter the amount from line 12 on form FTB 3514, line 4. Go to Step 3. |

| Worksheet 2 – Investment Income | |
|--|---|
| Form 540 2EZ Filer | |
| 1 | Taxable interest. Enter the amount from Form 540 2EZ, line 10. 1 _____ |
| 2 | Nontaxable interest. Add and enter the amounts from federal Form 1099-INT, box 3 and box 8, and the amount from federal Form 1099-DIV, box 10 2 _____ |
| 3 | Dividends. Enter the amount from Form 540 2EZ, line 11 3 _____ |
| 4 | Capital gain net income. Enter the amount from Form 540 2EZ, line 13. 4 _____ |
| 5 | Investment Income. Add line 1, line 2, line 3 and line 4. Enter the amount here 5 _____ |
| 6 | Is the amount on line 5 more than \$3,828 ? Yes Stop here, you cannot take the credit. No Enter the amount from line 5 on form FTB 3514, line 4. Go to Step 3. |

Step 3 Qualifying Child

Qualifying Child Definition

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

- Is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew).
- Is under age 19 at the end of 2019 and younger than you (or your spouse/RDP, if filing jointly), or under age 24 at the end of 2019, 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 2019 or is filing a joint return for 2019 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 2019. 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

- Do you have at least one child who meets the conditions to be your qualifying child?
Yes Continue.
No Go to Step 4.
- Are you filing a joint return for 2019?
Yes Complete form FTB 3514, Part III, line 5 through line 12. Go to Step 5.
No Continue.
- Could you be a qualifying child of another person for 2019? (Answer "No" if the other person is not required to file, and is not filing, a 2019 tax return or is filing a 2019 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.

Note: If your qualifying child is younger than six years old as of the last day of the taxable year, you must list that child information under Child 1, Child 2 or Child 3 column. **Do not** include any child younger than six years old as an attachment to the form FTB 3514. See Step 8 and Step 9 in the instructions to see if you qualify for the Young Child Tax Credit.

Line 7 – SSN

The child must have a valid SSN, as defined below, unless the child was born and died in 2019. If your child was born alive and died in 2019 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. Use Form 540, 540 2EZ, or 540NR to amend your original or previously filed tax return with Schedule X, California Explanation of Amended Return Changes attached to the amended return.

If you did not have an SSN by the due date of your 2019 return (including extensions), you cannot claim the EITC on either your original or an amended 2019 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 2019 return, even if that child later gets an SSN.

Line 9a – Student

A student is a child who during any part of 5 calendar months of 2019 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 2019, 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 2019. To qualify, the child must have the same principal place of residence in California as you for more than half of 2019, defined as 183 days or more. If the child was born or died in 2019 and your home was the child's home for more than half the time he or she was alive during 2019, 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 2019. This should be the address of the principal place of residence in California where the child lived with you for more than half of 2019. If the child lived with you in California for more than half of 2019, 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 or 1040-SR, line 8b less than \$30,001?

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 18 at the end of 2019? (Answer "Yes" if you, or your spouse/RDP if filing a joint return, were born on or before January 1, 2002.) If your spouse/RDP died in 2019 (or if you are preparing a return for someone who died in 2019), 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 2019?

Yes Continue.

No Stop here, you cannot take the credit.

- d. Are you filing a joint return for 2019? 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 2019? (Answer "No" if the other person is not required to file, and is not filing, a 2019 tax return or is filing a 2019 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 2019 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; or Form 540NR, line 12. Include all of your Medicaid waiver payments or In Home Supportive Services (IHSS) payments that are nontaxable for federal purposes.

Note: If you have clergy wages, subtract the self employment tax, if any, that was reported on federal Schedule SE (Form 1040 or 1040-SR), Self-Employment Tax, and enter the result on form FTB 3514, line 13.

Line 14 – IHSS payments

You may elect to include or exclude your Medicaid waiver payments or IHSS payments that are nontaxable for federal purposes. If you elect to exclude such payments from your earned income for California EITC purposes, enter the amount you received as Medicaid waiver payments or IHSS payments that are nontaxable for federal purposes on line 14. If you elect to include such payments, leave line 14 blank. If you are filing a joint return, both you and/or your spouse/RDP can elect to include or exclude your own nontaxable Medicaid waiver payments or IHSS payments for California EITC purposes. Each must elect to include or exclude all such payments, not just a portion of it. You may elect to include or exclude such payments from earned income for California EITC purposes, whether or not you elect to include or exclude them for federal purposes.

Line 15 – Prison inmate wages and/or pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan

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

Enter the amount included on line 13, that you received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. This amount may be shown on federal Form W-2, Wage and Tax Statement, 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, 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 federal Schedule C, Schedule F, Schedule SE, and any Schedule K-1 (Form 1065).

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 or Schedule F, box B.

Worksheet 3 – Business Income or (Loss)

| | | |
|----------|---|----------------|
| 1 | Business income or (loss). Enter the amount from federal Schedule 1 (Form 1040 or 1040-SR), line 3 | 1 _____ |
| 2 | Farm income or (loss). Enter the amount from federal Schedule 1 (Form 1040 or 1040-SR), line 6. | 2 _____ |
| 3 | Self-employment earnings from partnerships reported on K-1s. Enter the net profit (or loss) from federal Schedule K-1 (Form 1065), box 14, code A. | 3 _____ |
| 4 | Deductible part of self-employment tax. Enter the amount from federal Schedule 1 (Form 1040 or 1040-SR), line 14. | 4 _____ |
| 5 | Total business income or (loss). Add line 1, line 2, line 3, and subtract line 4. Enter the amount here and on form FTB 3514, line 18 | 5 _____ |

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

Step 6 How to Figure the CA EITC

Complete the California Earned Income Tax Credit Worksheet below. If you file Form 540 or 540 2EZ, after completing Step 6, skip Step 7 and go to Step 8. If you file a Form 540NR, after completing Step 6, go to Step 7.

California Earned Income Tax Credit Worksheet

Part I – All Filers

- Enter your California earned income from form FTB 3514, line 19. If the amount is zero or less, stop here. **1** _____
- Look up the amount on line 1 in the EITC Table to find the credit. Be sure you use the correct column for the number of qualifying children you have. Enter the credit here **2** _____
If the amount on line 2 is zero, stop here. You cannot take the credit.
- Enter the amount from federal Form 1040 or 1040-SR, line 8b **3** _____
- Are the amounts on lines 1 and 3 the same?
Yes Skip line 5; and enter the amount from line 2 on line 6.
No Go to line 5.

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

- If you have:
 - No qualifying children, is the amount on line 3 less than \$3,705?
 - 1 qualifying child, is the amount on line 3 less than \$5,564?
 - 2 qualifying children, is the amount on line 3 less than \$7,811?
 - 3 or more qualifying children, is the amount on line 3 less than \$7,811?**Yes** Leave line 5 blank; enter the amount from line 2 on line 6.
No Look up the amount on line 3 in the EITC Table to find the credit. Be sure you use the correct column for the number of qualifying children you have. Enter the credit here. **5** _____
 Look at the amounts on line 5 and line 2, enter the **smaller** amount on line 6.

Part III – Your Earned Income Tax Credit

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

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

If you file Form 540 or 540 2EZ, skip Step 7 and go to Step 8.

Line 21 – CA Exemption Credit Percentage

If you file a Form 540NR, enter your CA Exemption Credit Percentage from Form 540NR, line 38 on form FTB 3514, line 21. However, if your total taxable income was less than zero and you entered \$0 on Form 540NR, line 19, complete Worksheet 4 below to compute the correct CA Exemption Credit Percentage to enter on form FTB 3514, line 21.

| Worksheet 4 - CA Exemption Credit Percentage | |
|---|-----------------|
| Complete this worksheet only if you are a nonresident or part-year resident with negative total taxable income and you entered zero on Form 540NR, line 19. | |
| Part I – Total Taxable Income | |
| 1. Enter the amount from Form 540NR, line 17. If a negative amount, enter as negative | 1 _____ |
| 2. Enter the amount from Form 540NR, line 18 . | 2 _____ |
| 3. Total Taxable Income. Subtract line 2 from line 1. Enter the negative result here | 3 _____ |
| Part II – California Taxable Income | |
| 4. Enter the amount from Schedule CA (540NR), Part IV, line 1. If a negative amount, enter as negative | 4 _____ |
| 5. Enter the amount from Schedule CA (540NR), Part IV, line 4 | 5 _____ |
| 6. California Taxable Income. Subtract line 5 from line 4. If a negative amount, enter as negative | 6 _____ |
| Part III – CA Exemption Credit Percentage | |
| 7. Subtract line 6 from line 3. If a negative amount, enter as negative | 7 _____ |
| 8. Enter the amount from line 3 as a positive amount | 8 _____ |
| 9. Divide line 7 by line 8. Enter amount as a decimal | 9 _____ |
| 10. CA Exemption Credit Percentage. Subtract line 9 from 1.000. If more than 1, enter 1.000. If less than zero, enter 0. Enter the result as a decimal here and on form FTB 3514, line 21 or line 29. | 10 _____ |

Line 22 – Nonresident or Part-Year Resident EITC

Multiply line 21 by line 20 and enter the result on form FTB 3514, line 22. This amount should also be entered on Form 540NR, line 85.

Step 8 Qualifications for Young Child Tax Credit (YCTC)

To qualify for the YCTC, you must meet **all** of the following:

- You have been allowed the California EITC on this form.
- You have at least one qualifying child for the California EITC.
- Your qualifying child is younger than six years old as of the last day of the taxable year.

Caution: If you **do not** meet all of the above requirements, you cannot take this credit.

If you meet all of the above requirements, complete Part VII, Young Child Tax Credit. If you are a nonresident or part-year resident, also complete Part VIII, Nonresident or Part-Year Resident Young Child Tax Credit.

Note: If your qualifying child is younger than six years old as of the last day of the taxable year, you must list that child information under Part III, Qualifying Child Information, Child 1, Child 2 or Child 3 column. Do not include any child younger than six years old as an attachment to the form FTB 3514.

Line 23 – California Earned Income

CA earned income for purposes of the YCTC is the same as for the CA EITC. Enter the amount from form FTB 3514, line 19.

Line 25 – Excess Earned Income over threshold

Subtract the \$25,000 threshold amount from your CA earned income entered on line 23 and enter the excess amount on line 25.

Line 26 and Line 27 – For every \$100 over the threshold amount, your credit is reduced by \$20.

Line 28 – This is the amount of your allowable YCTC to claim on your tax return. This amount should also be entered on Form 540, line 76; or Form 540 2EZ, line 24. If you file Form 540 or 540 2EZ, stop here, do not go to Step 9.

Step 9 Nonresident or Part-Year Resident Young Child Tax Credit

Line 29 – If you file a Form 540NR, enter your CA Exemption Credit Percentage from Form 540NR, line 38 on form FTB 3514, line 29. However, if you completed EITC Worksheet 4, enter the CA Exemption Credit Percentage from Worksheet 4, line 10 on form FTB 3514, line 29.

Line 30 – Multiply line 29 by line 28 and enter the result on form FTB 3514, line 30. This amount should also be entered on Form 540NR, line 86.

2019 Earned Income Tax Credit Table

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

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

| If the amount you are looking up from the worksheet is . . . | | And your number of qualifying children is | | | |
|--|--------------|---|-----|-----|-----|
| At least | But Not Over | 0 | 1 | 2 | 3 |
| | | Your credit is . . . | | | |
| 1 | 50 | 2 | 7 | 9 | 10 |
| 51 | 100 | 5 | 22 | 26 | 29 |
| 101 | 150 | 8 | 36 | 43 | 48 |
| 151 | 200 | 11 | 51 | 60 | 67 |
| 201 | 250 | 15 | 65 | 77 | 86 |
| 251 | 300 | 18 | 80 | 94 | 105 |
| 301 | 350 | 21 | 94 | 111 | 125 |
| 351 | 400 | 24 | 109 | 128 | 144 |
| 401 | 450 | 28 | 123 | 145 | 163 |
| 451 | 500 | 31 | 137 | 162 | 182 |
| 501 | 550 | 34 | 152 | 179 | 201 |
| 551 | 600 | 37 | 166 | 196 | 220 |
| 601 | 650 | 41 | 181 | 213 | 239 |
| 651 | 700 | 44 | 195 | 230 | 258 |
| 701 | 750 | 47 | 210 | 247 | 278 |
| 751 | 800 | 50 | 224 | 264 | 297 |
| 801 | 850 | 54 | 239 | 281 | 316 |
| 851 | 900 | 57 | 253 | 298 | 335 |
| 901 | 950 | 60 | 267 | 315 | 354 |
| 951 | 1000 | 63 | 282 | 332 | 373 |
| 1001 | 1050 | 67 | 296 | 349 | 392 |
| 1051 | 1100 | 70 | 311 | 366 | 411 |
| 1101 | 1150 | 73 | 325 | 383 | 431 |
| 1151 | 1200 | 76 | 340 | 400 | 450 |
| 1201 | 1250 | 80 | 354 | 417 | 469 |
| 1251 | 1300 | 83 | 369 | 434 | 488 |
| 1301 | 1350 | 86 | 383 | 451 | 507 |
| 1351 | 1400 | 89 | 398 | 468 | 526 |
| 1401 | 1450 | 93 | 412 | 485 | 545 |
| 1451 | 1500 | 96 | 426 | 502 | 564 |
| 1501 | 1550 | 99 | 441 | 519 | 584 |
| 1551 | 1600 | 102 | 455 | 536 | 603 |
| 1601 | 1650 | 106 | 470 | 553 | 622 |
| 1651 | 1700 | 109 | 484 | 570 | 641 |
| 1701 | 1750 | 112 | 499 | 587 | 660 |
| 1751 | 1800 | 115 | 513 | 604 | 679 |
| 1801 | 1850 | 119 | 528 | 621 | 698 |
| 1851 | 1900 | 122 | 542 | 638 | 717 |
| 1901 | 1950 | 125 | 556 | 655 | 737 |
| 1951 | 2000 | 128 | 571 | 672 | 756 |

| If the amount you are looking up from the worksheet is . . . | | And your number of qualifying children is | | | |
|--|--------------|---|------|------|------|
| At least | But Not Over | 0 | 1 | 2 | 3 |
| | | Your credit is . . . | | | |
| 2001 | 2050 | 132 | 585 | 689 | 775 |
| 2051 | 2100 | 135 | 600 | 706 | 794 |
| 2101 | 2150 | 138 | 614 | 723 | 813 |
| 2151 | 2200 | 141 | 629 | 740 | 832 |
| 2201 | 2250 | 145 | 643 | 757 | 851 |
| 2251 | 2300 | 148 | 658 | 774 | 870 |
| 2301 | 2350 | 151 | 672 | 791 | 890 |
| 2351 | 2400 | 154 | 687 | 808 | 909 |
| 2401 | 2450 | 158 | 701 | 825 | 928 |
| 2451 | 2500 | 161 | 715 | 842 | 947 |
| 2501 | 2550 | 164 | 730 | 859 | 966 |
| 2551 | 2600 | 167 | 744 | 876 | 985 |
| 2601 | 2650 | 171 | 759 | 893 | 1004 |
| 2651 | 2700 | 174 | 773 | 910 | 1023 |
| 2701 | 2750 | 177 | 788 | 927 | 1043 |
| 2751 | 2800 | 180 | 802 | 944 | 1062 |
| 2801 | 2850 | 184 | 817 | 961 | 1081 |
| 2851 | 2900 | 187 | 831 | 978 | 1100 |
| 2901 | 2950 | 190 | 845 | 995 | 1119 |
| 2951 | 3000 | 193 | 860 | 1012 | 1138 |
| 3001 | 3050 | 197 | 874 | 1029 | 1157 |
| 3051 | 3100 | 200 | 889 | 1046 | 1176 |
| 3101 | 3150 | 203 | 903 | 1063 | 1196 |
| 3151 | 3200 | 206 | 918 | 1080 | 1215 |
| 3201 | 3250 | 210 | 932 | 1097 | 1234 |
| 3251 | 3300 | 213 | 947 | 1114 | 1253 |
| 3301 | 3350 | 216 | 961 | 1131 | 1272 |
| 3351 | 3400 | 219 | 976 | 1148 | 1291 |
| 3401 | 3450 | 223 | 990 | 1165 | 1310 |
| 3451 | 3500 | 226 | 1004 | 1182 | 1329 |
| 3501 | 3550 | 229 | 1019 | 1199 | 1349 |
| 3551 | 3600 | 232 | 1033 | 1216 | 1368 |
| 3601 | 3650 | 236 | 1048 | 1233 | 1387 |
| 3651 | 3700 | 239 | 1062 | 1250 | 1406 |
| 3701 | 3750 | 240 | 1077 | 1267 | 1425 |
| 3751 | 3800 | 236 | 1091 | 1284 | 1444 |
| 3801 | 3850 | 233 | 1106 | 1301 | 1463 |
| 3851 | 3900 | 230 | 1120 | 1318 | 1482 |
| 3901 | 3950 | 227 | 1134 | 1335 | 1502 |
| 3951 | 4000 | 223 | 1149 | 1352 | 1521 |

2019 Earned Income Tax Credit Table

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

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

| If the amount you are looking up from the worksheet is . . . | | And your number of qualifying children is | | | |
|--|--------------|---|------|------|------|
| At least | But Not Over | 0 | 1 | 2 | 3 |
| | | Your credit is . . . | | | |
| 4001 | 4050 | 220 | 1163 | 1369 | 1540 |
| 4051 | 4100 | 217 | 1178 | 1386 | 1559 |
| 4101 | 4150 | 214 | 1192 | 1403 | 1578 |
| 4151 | 4200 | 210 | 1207 | 1420 | 1597 |
| 4201 | 4250 | 207 | 1221 | 1437 | 1616 |
| 4251 | 4300 | 204 | 1236 | 1454 | 1635 |
| 4301 | 4350 | 201 | 1250 | 1471 | 1655 |
| 4351 | 4400 | 200 | 1265 | 1488 | 1674 |
| 4401 | 4450 | 199 | 1279 | 1505 | 1693 |
| 4451 | 4500 | 199 | 1293 | 1522 | 1712 |
| 4501 | 4550 | 199 | 1308 | 1539 | 1731 |
| 4551 | 4600 | 198 | 1322 | 1556 | 1750 |
| 4601 | 4650 | 198 | 1337 | 1573 | 1769 |
| 4651 | 4700 | 197 | 1351 | 1590 | 1788 |
| 4701 | 4750 | 197 | 1366 | 1607 | 1808 |
| 4751 | 4800 | 197 | 1380 | 1624 | 1827 |
| 4801 | 4850 | 196 | 1395 | 1641 | 1846 |
| 4851 | 4900 | 196 | 1409 | 1658 | 1865 |
| 4901 | 4950 | 195 | 1423 | 1675 | 1884 |
| 4951 | 5000 | 195 | 1438 | 1692 | 1903 |
| 5001 | 5050 | 195 | 1452 | 1709 | 1922 |
| 5051 | 5100 | 194 | 1467 | 1726 | 1941 |
| 5101 | 5150 | 194 | 1481 | 1743 | 1961 |
| 5151 | 5200 | 193 | 1496 | 1760 | 1980 |
| 5201 | 5250 | 193 | 1510 | 1777 | 1999 |
| 5251 | 5300 | 193 | 1525 | 1794 | 2018 |
| 5301 | 5350 | 192 | 1539 | 1811 | 2037 |
| 5351 | 5400 | 192 | 1554 | 1828 | 2056 |
| 5401 | 5450 | 192 | 1568 | 1845 | 2075 |
| 5451 | 5500 | 191 | 1582 | 1862 | 2094 |
| 5501 | 5550 | 191 | 1597 | 1879 | 2114 |
| 5551 | 5600 | 190 | 1605 | 1896 | 2133 |
| 5601 | 5650 | 190 | 1590 | 1913 | 2152 |
| 5651 | 5700 | 190 | 1576 | 1930 | 2171 |
| 5701 | 5750 | 189 | 1561 | 1947 | 2190 |
| 5751 | 5800 | 189 | 1547 | 1964 | 2209 |
| 5801 | 5850 | 188 | 1532 | 1981 | 2228 |
| 5851 | 5900 | 188 | 1518 | 1998 | 2247 |
| 5901 | 5950 | 188 | 1504 | 2015 | 2267 |
| 5951 | 6000 | 187 | 1489 | 2032 | 2286 |

| If the amount you are looking up from the worksheet is . . . | | And your number of qualifying children is | | | |
|--|--------------|---|------|------|------|
| At least | But Not Over | 0 | 1 | 2 | 3 |
| | | Your credit is . . . | | | |
| 6001 | 6050 | 187 | 1475 | 2049 | 2305 |
| 6051 | 6100 | 186 | 1460 | 2066 | 2324 |
| 6101 | 6150 | 186 | 1446 | 2083 | 2343 |
| 6151 | 6200 | 186 | 1431 | 2100 | 2362 |
| 6201 | 6250 | 185 | 1417 | 2117 | 2381 |
| 6251 | 6300 | 185 | 1402 | 2134 | 2400 |
| 6301 | 6350 | 184 | 1388 | 2151 | 2420 |
| 6351 | 6400 | 184 | 1373 | 2168 | 2439 |
| 6401 | 6450 | 184 | 1359 | 2185 | 2458 |
| 6451 | 6500 | 183 | 1345 | 2202 | 2477 |
| 6501 | 6550 | 183 | 1330 | 2219 | 2496 |
| 6551 | 6600 | 183 | 1316 | 2236 | 2515 |
| 6601 | 6650 | 182 | 1301 | 2253 | 2534 |
| 6651 | 6700 | 182 | 1287 | 2270 | 2553 |
| 6701 | 6750 | 181 | 1272 | 2287 | 2573 |
| 6751 | 6800 | 181 | 1258 | 2304 | 2592 |
| 6801 | 6850 | 181 | 1243 | 2321 | 2611 |
| 6851 | 6900 | 180 | 1229 | 2338 | 2630 |
| 6901 | 6950 | 180 | 1215 | 2355 | 2649 |
| 6951 | 7000 | 179 | 1200 | 2372 | 2668 |
| 7001 | 7050 | 179 | 1186 | 2389 | 2687 |
| 7051 | 7100 | 179 | 1171 | 2406 | 2706 |
| 7101 | 7150 | 178 | 1157 | 2423 | 2726 |
| 7151 | 7200 | 178 | 1142 | 2440 | 2745 |
| 7201 | 7250 | 177 | 1128 | 2457 | 2764 |
| 7251 | 7300 | 177 | 1113 | 2474 | 2783 |
| 7301 | 7350 | 177 | 1099 | 2491 | 2802 |
| 7351 | 7400 | 176 | 1084 | 2508 | 2821 |
| 7401 | 7450 | 176 | 1070 | 2525 | 2840 |
| 7451 | 7500 | 175 | 1056 | 2542 | 2859 |
| 7501 | 7550 | 175 | 1041 | 2559 | 2879 |
| 7551 | 7600 | 175 | 1027 | 2576 | 2898 |
| 7601 | 7650 | 174 | 1012 | 2593 | 2917 |
| 7651 | 7700 | 174 | 998 | 2610 | 2936 |
| 7701 | 7750 | 174 | 983 | 2627 | 2955 |
| 7751 | 7800 | 173 | 969 | 2644 | 2974 |
| 7801 | 7850 | 173 | 954 | 2651 | 2982 |
| 7851 | 7900 | 172 | 940 | 2634 | 2963 |
| 7901 | 7950 | 172 | 926 | 2617 | 2944 |
| 7951 | 8000 | 172 | 911 | 2600 | 2925 |

2019 Earned Income Tax Credit Table

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

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

| If the amount you are looking up from the worksheet is . . . | | And your number of qualifying children is | | | |
|--|--------------|---|-----|------|------|
| At least | But Not Over | 0 | 1 | 2 | 3 |
| | | Your credit is . . . | | | |
| 8001 | 8050 | 171 | 897 | 2583 | 2906 |
| 8051 | 8100 | 171 | 882 | 2566 | 2887 |
| 8101 | 8150 | 170 | 868 | 2549 | 2867 |
| 8151 | 8200 | 170 | 853 | 2532 | 2848 |
| 8201 | 8250 | 170 | 839 | 2515 | 2829 |
| 8251 | 8300 | 169 | 824 | 2498 | 2810 |
| 8301 | 8350 | 169 | 810 | 2481 | 2791 |
| 8351 | 8400 | 168 | 795 | 2464 | 2772 |
| 8401 | 8450 | 168 | 781 | 2447 | 2753 |
| 8451 | 8500 | 168 | 767 | 2430 | 2734 |
| 8501 | 8550 | 167 | 752 | 2413 | 2714 |
| 8551 | 8600 | 167 | 738 | 2396 | 2695 |
| 8601 | 8650 | 166 | 723 | 2379 | 2676 |
| 8651 | 8700 | 166 | 709 | 2362 | 2657 |
| 8701 | 8750 | 166 | 694 | 2345 | 2638 |
| 8751 | 8800 | 165 | 680 | 2328 | 2619 |
| 8801 | 8850 | 165 | 665 | 2311 | 2600 |
| 8851 | 8900 | 165 | 651 | 2294 | 2581 |
| 8901 | 8950 | 164 | 637 | 2277 | 2561 |
| 8951 | 9000 | 164 | 622 | 2260 | 2542 |
| 9001 | 9050 | 163 | 608 | 2243 | 2523 |
| 9051 | 9100 | 163 | 593 | 2226 | 2504 |
| 9101 | 9150 | 163 | 579 | 2209 | 2485 |
| 9151 | 9200 | 162 | 564 | 2192 | 2466 |
| 9201 | 9250 | 162 | 550 | 2175 | 2447 |
| 9251 | 9300 | 161 | 535 | 2158 | 2428 |
| 9301 | 9350 | 161 | 521 | 2141 | 2408 |
| 9351 | 9400 | 161 | 506 | 2124 | 2389 |
| 9401 | 9450 | 160 | 504 | 2107 | 2370 |
| 9451 | 9500 | 160 | 502 | 2090 | 2351 |
| 9501 | 9550 | 159 | 501 | 2073 | 2332 |
| 9551 | 9600 | 159 | 500 | 2056 | 2313 |
| 9601 | 9650 | 159 | 499 | 2039 | 2294 |
| 9651 | 9700 | 158 | 498 | 2022 | 2275 |
| 9701 | 9750 | 158 | 496 | 2005 | 2255 |
| 9751 | 9800 | 157 | 495 | 1988 | 2236 |
| 9801 | 9850 | 157 | 494 | 1971 | 2217 |
| 9851 | 9900 | 157 | 493 | 1954 | 2198 |
| 9901 | 9950 | 156 | 491 | 1937 | 2179 |
| 9951 | 10000 | 156 | 490 | 1920 | 2160 |

| If the amount you are looking up from the worksheet is . . . | | And your number of qualifying children is | | | |
|--|--------------|---|-----|------|------|
| At least | But Not Over | 0 | 1 | 2 | 3 |
| | | Your credit is . . . | | | |
| 10001 | 10050 | 156 | 489 | 1903 | 2141 |
| 10051 | 10100 | 155 | 488 | 1886 | 2122 |
| 10101 | 10150 | 155 | 487 | 1869 | 2102 |
| 10151 | 10200 | 154 | 485 | 1852 | 2083 |
| 10201 | 10250 | 154 | 484 | 1835 | 2064 |
| 10251 | 10300 | 154 | 483 | 1818 | 2045 |
| 10301 | 10350 | 153 | 482 | 1801 | 2026 |
| 10351 | 10400 | 153 | 480 | 1784 | 2007 |
| 10401 | 10450 | 152 | 479 | 1767 | 1988 |
| 10451 | 10500 | 152 | 478 | 1750 | 1969 |
| 10501 | 10550 | 152 | 477 | 1733 | 1949 |
| 10551 | 10600 | 151 | 476 | 1716 | 1930 |
| 10601 | 10650 | 151 | 474 | 1699 | 1911 |
| 10651 | 10700 | 150 | 473 | 1682 | 1892 |
| 10701 | 10750 | 150 | 472 | 1665 | 1873 |
| 10751 | 10800 | 150 | 471 | 1648 | 1854 |
| 10801 | 10850 | 149 | 469 | 1631 | 1835 |
| 10851 | 10900 | 149 | 468 | 1614 | 1816 |
| 10901 | 10950 | 148 | 467 | 1597 | 1796 |
| 10951 | 11000 | 148 | 466 | 1580 | 1777 |
| 11001 | 11050 | 148 | 464 | 1563 | 1758 |
| 11051 | 11100 | 147 | 463 | 1546 | 1739 |
| 11101 | 11150 | 147 | 462 | 1529 | 1720 |
| 11151 | 11200 | 147 | 461 | 1512 | 1701 |
| 11201 | 11250 | 146 | 460 | 1495 | 1682 |
| 11251 | 11300 | 146 | 458 | 1478 | 1663 |
| 11301 | 11350 | 145 | 457 | 1461 | 1643 |
| 11351 | 11400 | 145 | 456 | 1444 | 1624 |
| 11401 | 11450 | 145 | 455 | 1427 | 1605 |
| 11451 | 11500 | 144 | 453 | 1410 | 1586 |
| 11501 | 11550 | 144 | 452 | 1393 | 1567 |
| 11551 | 11600 | 143 | 451 | 1376 | 1548 |
| 11601 | 11650 | 143 | 450 | 1359 | 1529 |
| 11651 | 11700 | 143 | 449 | 1342 | 1510 |
| 11701 | 11750 | 142 | 447 | 1325 | 1490 |
| 11751 | 11800 | 142 | 446 | 1308 | 1471 |
| 11801 | 11850 | 141 | 445 | 1291 | 1452 |
| 11851 | 11900 | 141 | 444 | 1274 | 1433 |
| 11901 | 11950 | 141 | 442 | 1257 | 1414 |
| 11951 | 12000 | 140 | 441 | 1240 | 1395 |

2019 Earned Income Tax Credit Table

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

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

| If the amount you are looking up from the worksheet is . . . | | And your number of qualifying children is | | | |
|--|--------------|---|-----|------|------|
| At least | But Not Over | 0 | 1 | 2 | 3 |
| | | Your credit is . . . | | | |
| 12001 | 12050 | 140 | 440 | 1223 | 1376 |
| 12051 | 12100 | 139 | 439 | 1206 | 1357 |
| 12101 | 12150 | 139 | 438 | 1189 | 1337 |
| 12151 | 12200 | 139 | 436 | 1172 | 1318 |
| 12201 | 12250 | 138 | 435 | 1155 | 1299 |
| 12251 | 12300 | 138 | 434 | 1138 | 1280 |
| 12301 | 12350 | 138 | 433 | 1121 | 1261 |
| 12351 | 12400 | 137 | 431 | 1104 | 1242 |
| 12401 | 12450 | 137 | 430 | 1087 | 1223 |
| 12451 | 12500 | 136 | 429 | 1070 | 1204 |
| 12501 | 12550 | 136 | 428 | 1053 | 1184 |
| 12551 | 12600 | 136 | 427 | 1036 | 1165 |
| 12601 | 12650 | 135 | 425 | 1019 | 1146 |
| 12651 | 12700 | 135 | 424 | 1002 | 1127 |
| 12701 | 12750 | 134 | 423 | 985 | 1108 |
| 12751 | 12800 | 134 | 422 | 968 | 1089 |
| 12801 | 12850 | 134 | 420 | 951 | 1070 |
| 12851 | 12900 | 133 | 419 | 934 | 1051 |
| 12901 | 12950 | 133 | 418 | 917 | 1031 |
| 12951 | 13000 | 132 | 417 | 900 | 1012 |
| 13001 | 13050 | 132 | 416 | 883 | 993 |
| 13051 | 13100 | 132 | 414 | 866 | 974 |
| 13101 | 13150 | 131 | 413 | 849 | 955 |
| 13151 | 13200 | 131 | 412 | 832 | 936 |
| 13201 | 13250 | 131 | 411 | 815 | 917 |
| 13251 | 13300 | 130 | 409 | 798 | 898 |
| 13301 | 13350 | 130 | 408 | 781 | 878 |
| 13351 | 13400 | 129 | 407 | 764 | 859 |
| 13401 | 13450 | 129 | 406 | 747 | 840 |
| 13451 | 13500 | 129 | 405 | 730 | 821 |
| 13501 | 13550 | 128 | 403 | 713 | 802 |
| 13551 | 13600 | 128 | 402 | 696 | 783 |
| 13601 | 13650 | 127 | 401 | 679 | 764 |
| 13651 | 13700 | 127 | 400 | 662 | 745 |
| 13701 | 13750 | 127 | 398 | 645 | 725 |
| 13751 | 13800 | 126 | 397 | 628 | 706 |
| 13801 | 13850 | 126 | 396 | 611 | 687 |
| 13851 | 13900 | 125 | 395 | 594 | 668 |
| 13901 | 13950 | 125 | 393 | 577 | 649 |
| 13951 | 14000 | 125 | 392 | 560 | 630 |

| If the amount you are looking up from the worksheet is . . . | | And your number of qualifying children is | | | |
|--|--------------|---|-----|-----|-----|
| At least | But Not Over | 0 | 1 | 2 | 3 |
| | | Your credit is . . . | | | |
| 14001 | 14050 | 124 | 391 | 543 | 611 |
| 14051 | 14100 | 124 | 390 | 526 | 592 |
| 14101 | 14150 | 123 | 389 | 509 | 572 |
| 14151 | 14200 | 123 | 387 | 503 | 553 |
| 14201 | 14250 | 123 | 386 | 502 | 534 |
| 14251 | 14300 | 122 | 385 | 500 | 515 |
| 14301 | 14350 | 122 | 384 | 499 | 504 |
| 14351 | 14400 | 122 | 382 | 497 | 502 |
| 14401 | 14450 | 121 | 381 | 495 | 501 |
| 14451 | 14500 | 121 | 380 | 494 | 499 |
| 14501 | 14550 | 120 | 379 | 492 | 497 |
| 14551 | 14600 | 120 | 378 | 491 | 496 |
| 14601 | 14650 | 120 | 376 | 489 | 494 |
| 14651 | 14700 | 119 | 375 | 488 | 493 |
| 14701 | 14750 | 119 | 374 | 486 | 491 |
| 14751 | 14800 | 118 | 373 | 484 | 489 |
| 14801 | 14850 | 118 | 371 | 483 | 488 |
| 14851 | 14900 | 118 | 370 | 481 | 486 |
| 14901 | 14950 | 117 | 369 | 480 | 484 |
| 14951 | 15000 | 117 | 368 | 478 | 483 |
| 15001 | 15050 | 116 | 367 | 476 | 481 |
| 15051 | 15100 | 116 | 365 | 475 | 480 |
| 15101 | 15150 | 116 | 364 | 473 | 478 |
| 15151 | 15200 | 115 | 363 | 472 | 476 |
| 15201 | 15250 | 115 | 362 | 470 | 475 |
| 15251 | 15300 | 114 | 360 | 468 | 473 |
| 15301 | 15350 | 114 | 359 | 467 | 472 |
| 15351 | 15400 | 114 | 358 | 465 | 470 |
| 15401 | 15450 | 113 | 357 | 464 | 468 |
| 15451 | 15500 | 113 | 356 | 462 | 467 |
| 15501 | 15550 | 113 | 354 | 460 | 465 |
| 15551 | 15600 | 112 | 353 | 459 | 464 |
| 15601 | 15650 | 112 | 352 | 457 | 462 |
| 15651 | 15700 | 111 | 351 | 456 | 460 |
| 15701 | 15750 | 111 | 349 | 454 | 459 |
| 15751 | 15800 | 111 | 348 | 452 | 457 |
| 15801 | 15850 | 110 | 347 | 451 | 456 |
| 15851 | 15900 | 110 | 346 | 449 | 454 |
| 15901 | 15950 | 109 | 345 | 448 | 452 |
| 15951 | 16000 | 109 | 343 | 446 | 451 |

2019 Earned Income Tax Credit Table

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

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

| If the amount you are looking up from the worksheet is . . . | | And your number of qualifying children is | | | |
|--|--------------|---|-----|-----|-----|
| At least | But Not Over | 0 | 1 | 2 | 3 |
| | | Your credit is . . . | | | |
| 16001 | 16050 | 109 | 342 | 444 | 449 |
| 16051 | 16100 | 108 | 341 | 443 | 448 |
| 16101 | 16150 | 108 | 340 | 441 | 446 |
| 16151 | 16200 | 107 | 338 | 440 | 444 |
| 16201 | 16250 | 107 | 337 | 438 | 443 |
| 16251 | 16300 | 107 | 336 | 437 | 441 |
| 16301 | 16350 | 106 | 335 | 435 | 439 |
| 16351 | 16400 | 106 | 334 | 433 | 438 |
| 16401 | 16450 | 105 | 332 | 432 | 436 |
| 16451 | 16500 | 105 | 331 | 430 | 435 |
| 16501 | 16550 | 105 | 330 | 429 | 433 |
| 16551 | 16600 | 104 | 329 | 427 | 431 |
| 16601 | 16650 | 104 | 327 | 425 | 430 |
| 16651 | 16700 | 104 | 326 | 424 | 428 |
| 16701 | 16750 | 103 | 325 | 422 | 427 |
| 16751 | 16800 | 103 | 324 | 421 | 425 |
| 16801 | 16850 | 102 | 323 | 419 | 423 |
| 16851 | 16900 | 102 | 321 | 417 | 422 |
| 16901 | 16950 | 102 | 320 | 416 | 420 |
| 16951 | 17000 | 101 | 319 | 414 | 419 |
| 17001 | 17050 | 101 | 318 | 413 | 417 |
| 17051 | 17100 | 100 | 316 | 411 | 415 |
| 17101 | 17150 | 100 | 315 | 409 | 414 |
| 17151 | 17200 | 100 | 314 | 408 | 412 |
| 17201 | 17250 | 99 | 313 | 406 | 411 |
| 17251 | 17300 | 99 | 311 | 405 | 409 |
| 17301 | 17350 | 98 | 310 | 403 | 407 |
| 17351 | 17400 | 98 | 309 | 401 | 406 |
| 17401 | 17450 | 98 | 308 | 400 | 404 |
| 17451 | 17500 | 97 | 307 | 398 | 403 |
| 17501 | 17550 | 97 | 305 | 397 | 401 |
| 17551 | 17600 | 96 | 304 | 395 | 399 |
| 17601 | 17650 | 96 | 303 | 393 | 398 |
| 17651 | 17700 | 96 | 302 | 392 | 396 |
| 17701 | 17750 | 95 | 300 | 390 | 395 |
| 17751 | 17800 | 95 | 299 | 389 | 393 |
| 17801 | 17850 | 95 | 298 | 387 | 391 |
| 17851 | 17900 | 94 | 297 | 386 | 390 |
| 17901 | 17950 | 94 | 296 | 384 | 388 |
| 17951 | 18000 | 93 | 294 | 382 | 386 |

| If the amount you are looking up from the worksheet is . . . | | And your number of qualifying children is | | | |
|--|--------------|---|-----|-----|-----|
| At least | But Not Over | 0 | 1 | 2 | 3 |
| | | Your credit is . . . | | | |
| 18001 | 18050 | 93 | 293 | 381 | 385 |
| 18051 | 18100 | 93 | 292 | 379 | 383 |
| 18101 | 18150 | 92 | 291 | 378 | 382 |
| 18151 | 18200 | 92 | 289 | 376 | 380 |
| 18201 | 18250 | 91 | 288 | 374 | 378 |
| 18251 | 18300 | 91 | 287 | 373 | 377 |
| 18301 | 18350 | 91 | 286 | 371 | 375 |
| 18351 | 18400 | 90 | 285 | 370 | 374 |
| 18401 | 18450 | 90 | 283 | 368 | 372 |
| 18451 | 18500 | 89 | 282 | 366 | 370 |
| 18501 | 18550 | 89 | 281 | 365 | 369 |
| 18551 | 18600 | 89 | 280 | 363 | 367 |
| 18601 | 18650 | 88 | 278 | 362 | 366 |
| 18651 | 18700 | 88 | 277 | 360 | 364 |
| 18701 | 18750 | 87 | 276 | 358 | 362 |
| 18751 | 18800 | 87 | 275 | 357 | 361 |
| 18801 | 18850 | 87 | 274 | 355 | 359 |
| 18851 | 18900 | 86 | 272 | 354 | 358 |
| 18901 | 18950 | 86 | 271 | 352 | 356 |
| 18951 | 19000 | 86 | 270 | 350 | 354 |
| 19001 | 19050 | 85 | 269 | 349 | 353 |
| 19051 | 19100 | 85 | 267 | 347 | 351 |
| 19101 | 19150 | 84 | 266 | 346 | 350 |
| 19151 | 19200 | 84 | 265 | 344 | 348 |
| 19201 | 19250 | 84 | 264 | 342 | 346 |
| 19251 | 19300 | 83 | 263 | 341 | 345 |
| 19301 | 19350 | 83 | 261 | 339 | 343 |
| 19351 | 19400 | 82 | 260 | 338 | 341 |
| 19401 | 19450 | 82 | 259 | 336 | 340 |
| 19451 | 19500 | 82 | 258 | 335 | 338 |
| 19501 | 19550 | 81 | 256 | 333 | 337 |
| 19551 | 19600 | 81 | 255 | 331 | 335 |
| 19601 | 19650 | 80 | 254 | 330 | 333 |
| 19651 | 19700 | 80 | 253 | 328 | 332 |
| 19701 | 19750 | 80 | 252 | 327 | 330 |
| 19751 | 19800 | 79 | 250 | 325 | 329 |
| 19801 | 19850 | 79 | 249 | 323 | 327 |
| 19851 | 19900 | 79 | 248 | 322 | 325 |
| 19901 | 19950 | 78 | 247 | 320 | 324 |
| 19951 | 20000 | 78 | 245 | 319 | 322 |

2019 Earned Income Tax Credit Table

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

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

| If the amount you are looking up from the worksheet is . . . | | And your number of qualifying children is | | | |
|--|--------------|---|-----|-----|-----|
| At least | But Not Over | 0 | 1 | 2 | 3 |
| | | Your credit is . . . | | | |
| 20001 | 20050 | 77 | 244 | 317 | 321 |
| 20051 | 20100 | 77 | 243 | 315 | 319 |
| 20101 | 20150 | 77 | 242 | 314 | 317 |
| 20151 | 20200 | 76 | 240 | 312 | 316 |
| 20201 | 20250 | 76 | 239 | 311 | 314 |
| 20251 | 20300 | 75 | 238 | 309 | 313 |
| 20301 | 20350 | 75 | 237 | 307 | 311 |
| 20351 | 20400 | 75 | 236 | 306 | 309 |
| 20401 | 20450 | 74 | 234 | 304 | 308 |
| 20451 | 20500 | 74 | 233 | 303 | 306 |
| 20501 | 20550 | 73 | 232 | 301 | 305 |
| 20551 | 20600 | 73 | 231 | 299 | 303 |
| 20601 | 20650 | 73 | 229 | 298 | 301 |
| 20651 | 20700 | 72 | 228 | 296 | 300 |
| 20701 | 20750 | 72 | 227 | 295 | 298 |
| 20751 | 20800 | 71 | 226 | 293 | 297 |
| 20801 | 20850 | 71 | 225 | 291 | 295 |
| 20851 | 20900 | 71 | 223 | 290 | 293 |
| 20901 | 20950 | 70 | 222 | 288 | 292 |
| 20951 | 21000 | 70 | 221 | 287 | 290 |
| 21001 | 21050 | 70 | 220 | 285 | 288 |
| 21051 | 21100 | 69 | 218 | 284 | 287 |
| 21101 | 21150 | 69 | 217 | 282 | 285 |
| 21151 | 21200 | 68 | 216 | 280 | 284 |
| 21201 | 21250 | 68 | 215 | 279 | 282 |
| 21251 | 21300 | 68 | 214 | 277 | 280 |
| 21301 | 21350 | 67 | 212 | 276 | 279 |
| 21351 | 21400 | 67 | 211 | 274 | 277 |
| 21401 | 21450 | 66 | 210 | 272 | 276 |
| 21451 | 21500 | 66 | 209 | 271 | 274 |
| 21501 | 21550 | 66 | 207 | 269 | 272 |
| 21551 | 21600 | 65 | 206 | 268 | 271 |
| 21601 | 21650 | 65 | 205 | 266 | 269 |
| 21651 | 21700 | 64 | 204 | 264 | 268 |
| 21701 | 21750 | 64 | 203 | 263 | 266 |
| 21751 | 21800 | 64 | 201 | 261 | 264 |
| 21801 | 21850 | 63 | 200 | 260 | 263 |
| 21851 | 21900 | 63 | 199 | 258 | 261 |
| 21901 | 21950 | 62 | 198 | 256 | 260 |
| 21951 | 22000 | 62 | 196 | 255 | 258 |

| If the amount you are looking up from the worksheet is . . . | | And your number of qualifying children is | | | |
|--|--------------|---|-----|-----|-----|
| At least | But Not Over | 0 | 1 | 2 | 3 |
| | | Your credit is . . . | | | |
| 22001 | 22050 | 62 | 195 | 253 | 256 |
| 22051 | 22100 | 61 | 194 | 252 | 255 |
| 22101 | 22150 | 61 | 193 | 250 | 253 |
| 22151 | 22200 | 61 | 192 | 248 | 252 |
| 22201 | 22250 | 60 | 190 | 247 | 250 |
| 22251 | 22300 | 60 | 189 | 245 | 248 |
| 22301 | 22350 | 59 | 188 | 244 | 247 |
| 22351 | 22400 | 59 | 187 | 242 | 245 |
| 22401 | 22450 | 59 | 185 | 240 | 243 |
| 22451 | 22500 | 58 | 184 | 239 | 242 |
| 22501 | 22550 | 58 | 183 | 237 | 240 |
| 22551 | 22600 | 57 | 182 | 236 | 239 |
| 22601 | 22650 | 57 | 181 | 234 | 237 |
| 22651 | 22700 | 57 | 179 | 233 | 235 |
| 22701 | 22750 | 56 | 178 | 231 | 234 |
| 22751 | 22800 | 56 | 177 | 229 | 232 |
| 22801 | 22850 | 55 | 176 | 228 | 231 |
| 22851 | 22900 | 55 | 174 | 226 | 229 |
| 22901 | 22950 | 55 | 173 | 225 | 227 |
| 22951 | 23000 | 54 | 172 | 223 | 226 |
| 23001 | 23050 | 54 | 171 | 221 | 224 |
| 23051 | 23100 | 53 | 170 | 220 | 223 |
| 23101 | 23150 | 53 | 168 | 218 | 221 |
| 23151 | 23200 | 53 | 167 | 217 | 219 |
| 23201 | 23250 | 52 | 166 | 215 | 218 |
| 23251 | 23300 | 52 | 165 | 213 | 216 |
| 23301 | 23350 | 52 | 163 | 212 | 215 |
| 23351 | 23400 | 51 | 162 | 210 | 213 |
| 23401 | 23450 | 51 | 161 | 209 | 211 |
| 23451 | 23500 | 50 | 160 | 207 | 210 |
| 23501 | 23550 | 50 | 158 | 205 | 208 |
| 23551 | 23600 | 50 | 157 | 204 | 207 |
| 23601 | 23650 | 49 | 156 | 202 | 205 |
| 23651 | 23700 | 49 | 155 | 201 | 203 |
| 23701 | 23750 | 48 | 154 | 199 | 202 |
| 23751 | 23800 | 48 | 152 | 197 | 200 |
| 23801 | 23850 | 48 | 151 | 196 | 199 |
| 23851 | 23900 | 47 | 150 | 194 | 197 |
| 23901 | 23950 | 47 | 149 | 193 | 195 |
| 23951 | 24000 | 46 | 147 | 191 | 194 |

2019 Earned Income Tax Credit Table

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

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

| If the amount you are looking up from the worksheet is . . . | | And your number of qualifying children is | | | |
|--|--------------|---|-----|-----|-----|
| At least | But Not Over | 0 | 1 | 2 | 3 |
| | | Your credit is . . . | | | |
| 24001 | 24050 | 46 | 146 | 189 | 192 |
| 24051 | 24100 | 46 | 145 | 188 | 190 |
| 24101 | 24150 | 45 | 144 | 186 | 189 |
| 24151 | 24200 | 45 | 143 | 185 | 187 |
| 24201 | 24250 | 44 | 141 | 183 | 186 |
| 24251 | 24300 | 44 | 140 | 182 | 184 |
| 24301 | 24350 | 44 | 139 | 180 | 182 |
| 24351 | 24400 | 43 | 138 | 178 | 181 |
| 24401 | 24450 | 43 | 136 | 177 | 179 |
| 24451 | 24500 | 43 | 135 | 175 | 178 |
| 24501 | 24550 | 42 | 134 | 174 | 176 |
| 24551 | 24600 | 42 | 133 | 172 | 174 |
| 24601 | 24650 | 41 | 132 | 170 | 173 |
| 24651 | 24700 | 41 | 130 | 169 | 171 |
| 24701 | 24750 | 41 | 129 | 167 | 170 |
| 24751 | 24800 | 40 | 128 | 166 | 168 |
| 24801 | 24850 | 40 | 127 | 164 | 166 |
| 24851 | 24900 | 39 | 125 | 162 | 165 |
| 24901 | 24950 | 39 | 124 | 161 | 163 |
| 24951 | 25000 | 39 | 123 | 159 | 162 |
| 25001 | 25050 | 38 | 122 | 158 | 160 |
| 25051 | 25100 | 38 | 121 | 156 | 158 |
| 25101 | 25150 | 37 | 119 | 154 | 157 |
| 25151 | 25200 | 37 | 118 | 153 | 155 |
| 25201 | 25250 | 37 | 117 | 151 | 154 |
| 25251 | 25300 | 36 | 116 | 150 | 152 |
| 25301 | 25350 | 36 | 114 | 148 | 150 |
| 25351 | 25400 | 35 | 113 | 146 | 149 |
| 25401 | 25450 | 35 | 112 | 145 | 147 |
| 25451 | 25500 | 35 | 111 | 143 | 145 |
| 25501 | 25550 | 34 | 110 | 142 | 144 |
| 25551 | 25600 | 34 | 108 | 140 | 142 |
| 25601 | 25650 | 34 | 107 | 138 | 141 |
| 25651 | 25700 | 33 | 106 | 137 | 139 |
| 25701 | 25750 | 33 | 105 | 135 | 137 |
| 25751 | 25800 | 32 | 103 | 134 | 136 |
| 25801 | 25850 | 32 | 102 | 132 | 134 |
| 25851 | 25900 | 32 | 101 | 131 | 133 |
| 25901 | 25950 | 31 | 100 | 129 | 131 |
| 25951 | 26000 | 31 | 99 | 127 | 129 |

| If the amount you are looking up from the worksheet is . . . | | And your number of qualifying children is | | | |
|--|--------------|---|----|-----|-----|
| At least | But Not Over | 0 | 1 | 2 | 3 |
| | | Your credit is . . . | | | |
| 26001 | 26050 | 30 | 97 | 126 | 128 |
| 26051 | 26100 | 30 | 96 | 124 | 126 |
| 26101 | 26150 | 30 | 95 | 123 | 125 |
| 26151 | 26200 | 29 | 94 | 121 | 123 |
| 26201 | 26250 | 29 | 92 | 119 | 121 |
| 26251 | 26300 | 28 | 91 | 118 | 120 |
| 26301 | 26350 | 28 | 90 | 116 | 118 |
| 26351 | 26400 | 28 | 89 | 115 | 117 |
| 26401 | 26450 | 27 | 87 | 113 | 115 |
| 26451 | 26500 | 27 | 86 | 111 | 113 |
| 26501 | 26550 | 26 | 85 | 110 | 112 |
| 26551 | 26600 | 26 | 84 | 108 | 110 |
| 26601 | 26650 | 26 | 83 | 107 | 109 |
| 26651 | 26700 | 25 | 81 | 105 | 107 |
| 26701 | 26750 | 25 | 80 | 103 | 105 |
| 26751 | 26800 | 25 | 79 | 102 | 104 |
| 26801 | 26850 | 24 | 78 | 100 | 102 |
| 26851 | 26900 | 24 | 76 | 99 | 101 |
| 26901 | 26950 | 23 | 75 | 97 | 99 |
| 26951 | 27000 | 23 | 74 | 95 | 97 |
| 27001 | 27050 | 23 | 73 | 94 | 96 |
| 27051 | 27100 | 22 | 72 | 92 | 94 |
| 27101 | 27150 | 22 | 70 | 91 | 92 |
| 27151 | 27200 | 21 | 69 | 89 | 91 |
| 27201 | 27250 | 21 | 68 | 87 | 89 |
| 27251 | 27300 | 21 | 67 | 86 | 88 |
| 27301 | 27350 | 20 | 65 | 84 | 86 |
| 27351 | 27400 | 20 | 64 | 83 | 84 |
| 27401 | 27450 | 19 | 63 | 81 | 83 |
| 27451 | 27500 | 19 | 62 | 80 | 81 |
| 27501 | 27550 | 19 | 61 | 78 | 80 |
| 27551 | 27600 | 18 | 59 | 76 | 78 |
| 27601 | 27650 | 18 | 58 | 75 | 76 |
| 27651 | 27700 | 18 | 57 | 73 | 75 |
| 27701 | 27750 | 17 | 56 | 72 | 73 |
| 27751 | 27800 | 17 | 54 | 70 | 72 |
| 27801 | 27850 | 16 | 53 | 68 | 70 |
| 27851 | 27900 | 16 | 52 | 67 | 68 |
| 27901 | 27950 | 16 | 51 | 65 | 67 |
| 27951 | 28000 | 15 | 50 | 64 | 65 |

2019 Earned Income Tax Credit Table

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

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

| If the amount you are looking up from the worksheet is . . . | | And your number of qualifying children is | | | |
|--|--------------|---|----|----|----|
| At least | But Not Over | 0 | 1 | 2 | 3 |
| | | Your credit is . . . | | | |
| 28001 | 28050 | 15 | 48 | 62 | 64 |
| 28051 | 28100 | 14 | 47 | 60 | 62 |
| 28101 | 28150 | 14 | 46 | 59 | 60 |
| 28151 | 28200 | 14 | 45 | 57 | 59 |
| 28201 | 28250 | 13 | 43 | 56 | 57 |
| 28251 | 28300 | 13 | 42 | 54 | 56 |
| 28301 | 28350 | 12 | 41 | 52 | 54 |
| 28351 | 28400 | 12 | 40 | 51 | 52 |
| 28401 | 28450 | 12 | 39 | 49 | 51 |
| 28451 | 28500 | 11 | 37 | 48 | 49 |
| 28501 | 28550 | 11 | 36 | 46 | 48 |
| 28551 | 28600 | 10 | 35 | 44 | 46 |
| 28601 | 28650 | 10 | 34 | 43 | 44 |
| 28651 | 28700 | 10 | 32 | 41 | 43 |
| 28701 | 28750 | 9 | 31 | 40 | 41 |
| 28751 | 28800 | 9 | 30 | 38 | 39 |
| 28801 | 28850 | 9 | 29 | 36 | 38 |
| 28851 | 28900 | 8 | 28 | 35 | 36 |
| 28901 | 28950 | 8 | 26 | 33 | 35 |
| 28951 | 29000 | 7 | 25 | 32 | 33 |
| 29001 | 29050 | 7 | 24 | 30 | 31 |
| 29051 | 29100 | 7 | 23 | 29 | 30 |
| 29101 | 29150 | 6 | 21 | 27 | 28 |
| 29151 | 29200 | 6 | 20 | 25 | 27 |
| 29201 | 29250 | 5 | 19 | 24 | 25 |
| 29251 | 29300 | 5 | 18 | 22 | 23 |
| 29301 | 29350 | 5 | 17 | 21 | 22 |
| 29351 | 29400 | 4 | 15 | 19 | 20 |
| 29401 | 29450 | 4 | 14 | 17 | 19 |
| 29451 | 29500 | 3 | 13 | 16 | 17 |
| 29501 | 29550 | 3 | 12 | 14 | 15 |
| 29551 | 29600 | 3 | 10 | 13 | 14 |
| 29601 | 29650 | 2 | 9 | 11 | 12 |
| 29651 | 29700 | 2 | 8 | 9 | 11 |
| 29701 | 29750 | 1 | 7 | 8 | 9 |
| 29751 | 29800 | 1 | 5 | 6 | 7 |
| 29801 | 29850 | 1 | 4 | 5 | 6 |
| 29851 | 29900 | 1 | 3 | 3 | 4 |
| 29901 | 29950 | 1 | 2 | 1 | 3 |
| 29951 | 30000 | 1 | 1 | 1 | 1 |

THIS PAGE INTENTIONALLY LEFT BLANK

Visit our website:

ftb.ca.gov

2019 California 2EZ Table

Single

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

This table gives you credit of \$4,537 for your standard deduction, \$122 for your personal exemption credit, and \$378 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|---|---|---|
| At Least | But not over | 0 | 1 | 2 | 3 |
| 0 | 15,087 | 0 | 0 | 0 | 0 |
| 15,088 | 15,187 | 2 | 0 | 0 | 0 |
| 15,188 | 15,287 | 4 | 0 | 0 | 0 |
| 15,288 | 15,387 | 6 | 0 | 0 | 0 |
| 15,388 | 15,487 | 8 | 0 | 0 | 0 |
| 15,488 | 15,587 | 10 | 0 | 0 | 0 |
| 15,588 | 15,687 | 12 | 0 | 0 | 0 |
| 15,688 | 15,787 | 14 | 0 | 0 | 0 |
| 15,788 | 15,887 | 16 | 0 | 0 | 0 |
| 15,888 | 15,987 | 18 | 0 | 0 | 0 |
| 15,988 | 16,087 | 20 | 0 | 0 | 0 |
| 16,088 | 16,187 | 22 | 0 | 0 | 0 |
| 16,188 | 16,287 | 24 | 0 | 0 | 0 |
| 16,288 | 16,387 | 26 | 0 | 0 | 0 |
| 16,388 | 16,487 | 28 | 0 | 0 | 0 |
| 16,488 | 16,587 | 30 | 0 | 0 | 0 |
| 16,588 | 16,687 | 32 | 0 | 0 | 0 |
| 16,688 | 16,787 | 34 | 0 | 0 | 0 |
| 16,788 | 16,887 | 36 | 0 | 0 | 0 |
| 16,888 | 16,987 | 38 | 0 | 0 | 0 |
| 16,988 | 17,087 | 40 | 0 | 0 | 0 |
| 17,088 | 17,187 | 42 | 0 | 0 | 0 |
| 17,188 | 17,287 | 44 | 0 | 0 | 0 |
| 17,288 | 17,387 | 46 | 0 | 0 | 0 |
| 17,388 | 17,487 | 48 | 0 | 0 | 0 |
| 17,488 | 17,587 | 50 | 0 | 0 | 0 |
| 17,588 | 17,687 | 52 | 0 | 0 | 0 |
| 17,688 | 17,787 | 54 | 0 | 0 | 0 |
| 17,788 | 17,887 | 56 | 0 | 0 | 0 |
| 17,888 | 17,987 | 58 | 0 | 0 | 0 |
| 17,988 | 18,087 | 60 | 0 | 0 | 0 |
| 18,088 | 18,187 | 62 | 0 | 0 | 0 |
| 18,188 | 18,287 | 64 | 0 | 0 | 0 |
| 18,288 | 18,387 | 66 | 0 | 0 | 0 |
| 18,388 | 18,487 | 68 | 0 | 0 | 0 |
| 18,488 | 18,587 | 70 | 0 | 0 | 0 |
| 18,588 | 18,687 | 72 | 0 | 0 | 0 |
| 18,688 | 18,787 | 74 | 0 | 0 | 0 |
| 18,788 | 18,887 | 76 | 0 | 0 | 0 |
| 18,888 | 18,987 | 78 | 0 | 0 | 0 |
| 18,988 | 19,087 | 80 | 0 | 0 | 0 |
| 19,088 | 19,187 | 82 | 0 | 0 | 0 |
| 19,188 | 19,287 | 84 | 0 | 0 | 0 |
| 19,288 | 19,387 | 86 | 0 | 0 | 0 |
| 19,388 | 19,487 | 88 | 0 | 0 | 0 |
| 19,488 | 19,587 | 90 | 0 | 0 | 0 |
| 19,588 | 19,687 | 92 | 0 | 0 | 0 |
| 19,688 | 19,787 | 94 | 0 | 0 | 0 |
| 19,788 | 19,887 | 96 | 0 | 0 | 0 |
| 19,888 | 19,987 | 98 | 0 | 0 | 0 |
| 19,988 | 20,087 | 100 | 0 | 0 | 0 |
| 20,088 | 20,187 | 102 | 0 | 0 | 0 |
| 20,188 | 20,287 | 104 | 0 | 0 | 0 |
| 20,288 | 20,387 | 106 | 0 | 0 | 0 |
| 20,388 | 20,487 | 108 | 0 | 0 | 0 |

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|---|---|---|
| At Least | But not over | 0 | 1 | 2 | 3 |
| 20,488 | 20,587 | 110 | 0 | 0 | 0 |
| 20,588 | 20,687 | 112 | 0 | 0 | 0 |
| 20,688 | 20,787 | 114 | 0 | 0 | 0 |
| 20,788 | 20,887 | 116 | 0 | 0 | 0 |
| 20,888 | 20,987 | 118 | 0 | 0 | 0 |
| 20,988 | 21,087 | 120 | 0 | 0 | 0 |
| 21,088 | 21,187 | 122 | 0 | 0 | 0 |
| 21,188 | 21,287 | 124 | 0 | 0 | 0 |
| 21,288 | 21,387 | 126 | 0 | 0 | 0 |
| 21,388 | 21,487 | 128 | 0 | 0 | 0 |
| 21,488 | 21,587 | 130 | 0 | 0 | 0 |
| 21,588 | 21,687 | 132 | 0 | 0 | 0 |
| 21,688 | 21,787 | 134 | 0 | 0 | 0 |
| 21,788 | 21,887 | 136 | 0 | 0 | 0 |
| 21,888 | 21,987 | 138 | 0 | 0 | 0 |
| 21,988 | 22,087 | 140 | 0 | 0 | 0 |
| 22,088 | 22,187 | 142 | 0 | 0 | 0 |
| 22,188 | 22,287 | 144 | 0 | 0 | 0 |
| 22,288 | 22,387 | 146 | 0 | 0 | 0 |
| 22,388 | 22,487 | 148 | 0 | 0 | 0 |
| 22,488 | 22,587 | 150 | 0 | 0 | 0 |
| 22,588 | 22,687 | 152 | 0 | 0 | 0 |
| 22,688 | 22,787 | 154 | 0 | 0 | 0 |
| 22,788 | 22,887 | 156 | 0 | 0 | 0 |
| 22,888 | 22,987 | 158 | 0 | 0 | 0 |
| 22,988 | 23,087 | 160 | 0 | 0 | 0 |
| 23,088 | 23,187 | 162 | 0 | 0 | 0 |
| 23,188 | 23,287 | 164 | 0 | 0 | 0 |
| 23,288 | 23,387 | 166 | 0 | 0 | 0 |
| 23,388 | 23,487 | 168 | 0 | 0 | 0 |
| 23,488 | 23,587 | 170 | 0 | 0 | 0 |
| 23,588 | 23,687 | 172 | 0 | 0 | 0 |
| 23,688 | 23,787 | 174 | 0 | 0 | 0 |
| 23,788 | 23,887 | 176 | 0 | 0 | 0 |
| 23,888 | 23,987 | 178 | 0 | 0 | 0 |
| 23,988 | 24,087 | 180 | 0 | 0 | 0 |
| 24,088 | 24,187 | 182 | 0 | 0 | 0 |
| 24,188 | 24,287 | 184 | 0 | 0 | 0 |
| 24,288 | 24,387 | 186 | 0 | 0 | 0 |
| 24,388 | 24,487 | 188 | 0 | 0 | 0 |
| 24,488 | 24,587 | 190 | 0 | 0 | 0 |
| 24,588 | 24,687 | 192 | 0 | 0 | 0 |
| 24,688 | 24,787 | 194 | 0 | 0 | 0 |
| 24,788 | 24,887 | 196 | 0 | 0 | 0 |
| 24,888 | 24,987 | 198 | 0 | 0 | 0 |
| 24,988 | 25,087 | 200 | 0 | 0 | 0 |
| 25,088 | 25,187 | 202 | 0 | 0 | 0 |
| 25,188 | 25,287 | 204 | 0 | 0 | 0 |
| 25,288 | 25,387 | 206 | 0 | 0 | 0 |
| 25,388 | 25,487 | 208 | 0 | 0 | 0 |
| 25,488 | 25,587 | 212 | 0 | 0 | 0 |
| 25,588 | 25,687 | 216 | 0 | 0 | 0 |
| 25,688 | 25,787 | 220 | 0 | 0 | 0 |
| 25,788 | 25,887 | 224 | 0 | 0 | 0 |
| 25,888 | 25,987 | 228 | 0 | 0 | 0 |

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|----|---|---|
| At Least | But not over | 0 | 1 | 2 | 3 |
| 25,988 | 26,087 | 232 | 0 | 0 | 0 |
| 26,088 | 26,187 | 236 | 0 | 0 | 0 |
| 26,188 | 26,287 | 240 | 0 | 0 | 0 |
| 26,288 | 26,387 | 244 | 0 | 0 | 0 |
| 26,388 | 26,487 | 248 | 0 | 0 | 0 |
| 26,488 | 26,587 | 252 | 0 | 0 | 0 |
| 26,588 | 26,687 | 256 | 0 | 0 | 0 |
| 26,688 | 26,787 | 260 | 0 | 0 | 0 |
| 26,788 | 26,887 | 264 | 0 | 0 | 0 |
| 26,888 | 26,987 | 268 | 0 | 0 | 0 |
| 26,988 | 27,087 | 272 | 0 | 0 | 0 |
| 27,088 | 27,187 | 276 | 0 | 0 | 0 |
| 27,188 | 27,287 | 280 | 0 | 0 | 0 |
| 27,288 | 27,387 | 284 | 0 | 0 | 0 |
| 27,388 | 27,487 | 288 | 0 | 0 | 0 |
| 27,488 | 27,587 | 292 | 0 | 0 | 0 |
| 27,588 | 27,687 | 296 | 0 | 0 | 0 |
| 27,688 | 27,787 | 300 | 0 | 0 | 0 |
| 27,788 | 27,887 | 304 | 0 | 0 | 0 |
| 27,888 | 27,987 | 308 | 0 | 0 | 0 |
| 27,988 | 28,087 | 312 | 0 | 0 | 0 |
| 28,088 | 28,187 | 316 | 0 | 0 | 0 |
| 28,188 | 28,287 | 320 | 0 | 0 | 0 |
| 28,288 | 28,387 | 324 | 0 | 0 | 0 |
| 28,388 | 28,487 | 328 | 0 | 0 | 0 |
| 28,488 | 28,587 | 332 | 0 | 0 | 0 |
| 28,588 | 28,687 | 336 | 0 | 0 | 0 |
| 28,688 | 28,787 | 340 | 0 | 0 | 0 |
| 28,788 | 28,887 | 344 | 0 | 0 | 0 |
| 28,888 | 28,987 | 348 | 0 | 0 | 0 |
| 28,988 | 29,087 | 352 | 0 | 0 | 0 |
| 29,088 | 29,187 | 356 | 0 | 0 | 0 |
| 29,188 | 29,287 | 360 | 0 | 0 | 0 |
| 29,288 | 29,387 | 364 | 0 | 0 | 0 |
| 29,388 | 29,487 | 368 | 0 | 0 | 0 |
| 29,488 | 29,587 | 372 | 0 | 0 | 0 |
| 29,588 | 29,687 | 376 | 0 | 0 | 0 |
| 29,688 | 29,787 | 380 | 2 | 0 | 0 |
| 29,788 | 29,887 | 384 | 6 | 0 | 0 |
| 29,888 | 29,987 | 388 | 10 | 0 | 0 |
| 29,988 | 30,087 | 392 | 14 | 0 | 0 |
| 30,088 | 30,187 | 396 | 18 | 0 | 0 |
| 30,188 | 30,287 | 400 | 22 | 0 | 0 |
| 30,288 | 30,387 | 404 | 26 | 0 | 0 |
| 30,388 | 30,487 | 408 | 30 | 0 | 0 |
| 30,488 | 30,587 | 412 | 34 | 0 | 0 |
| 30,588 | 30,687 | 416 | 38 | 0 | 0 |
| 30,688 | 30,787 | 420 | 42 | 0 | 0 |
| 30,788 | 30,887 | 424 | 46 | 0 | 0 |
| 30,888 | 30,987 | 428 | 50 | 0 | 0 |
| 30,988 | 31,087 | 432 | 54 | 0 | 0 |
| 31,088 | 31,187 | 436 | 58 | 0 | 0 |
| 31,188 | 31,287 | 440 | 62 | 0 | 0 |
| 31,288 | 31,387 | 444 | 66 | 0 | 0 |
| 31,388 | 31,487 | 448 | 70 | 0 | 0 |

Continued on next page.

2019 California 2EZ Table

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

Single
(continued)

This table gives you credit of \$4,537 for your standard deduction, \$122 for your personal exemption credit, and \$378 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|-------|-------|-------|
| At Least | But not over | 0 | 1 | 2 | 3 |
| 97,488 | 97,587 | 5,695 | 5,317 | 4,939 | 4,561 |
| 97,588 | 97,687 | 5,705 | 5,327 | 4,949 | 4,571 |
| 97,688 | 97,787 | 5,714 | 5,336 | 4,958 | 4,580 |
| 97,788 | 97,887 | 5,723 | 5,345 | 4,967 | 4,589 |
| 97,888 | 97,987 | 5,732 | 5,354 | 4,976 | 4,598 |
| 97,988 | 98,087 | 5,742 | 5,364 | 4,986 | 4,608 |
| 98,088 | 98,187 | 5,751 | 5,373 | 4,995 | 4,617 |
| 98,188 | 98,287 | 5,760 | 5,382 | 5,004 | 4,626 |
| 98,288 | 98,387 | 5,770 | 5,392 | 5,014 | 4,636 |
| 98,388 | 98,487 | 5,779 | 5,401 | 5,023 | 4,645 |
| 98,488 | 98,587 | 5,788 | 5,410 | 5,032 | 4,654 |
| 98,588 | 98,687 | 5,798 | 5,420 | 5,042 | 4,664 |
| 98,688 | 98,787 | 5,807 | 5,429 | 5,051 | 4,673 |
| 98,788 | 98,887 | 5,816 | 5,438 | 5,060 | 4,682 |
| 98,888 | 98,987 | 5,825 | 5,447 | 5,069 | 4,691 |
| 98,988 | 99,087 | 5,835 | 5,457 | 5,079 | 4,701 |
| 99,088 | 99,187 | 5,844 | 5,466 | 5,088 | 4,710 |
| 99,188 | 99,287 | 5,853 | 5,475 | 5,097 | 4,719 |
| 99,288 | 99,387 | 5,863 | 5,485 | 5,107 | 4,729 |
| 99,388 | 99,487 | 5,872 | 5,494 | 5,116 | 4,738 |
| 99,488 | 99,587 | 5,881 | 5,503 | 5,125 | 4,747 |
| 99,588 | 99,687 | 5,891 | 5,513 | 5,135 | 4,757 |
| 99,688 | 99,787 | 5,900 | 5,522 | 5,144 | 4,766 |
| 99,788 | 99,887 | 5,909 | 5,531 | 5,153 | 4,775 |
| 99,888 | 99,987 | 5,918 | 5,540 | 5,162 | 4,784 |
| 99,988 | 100,000 | 5,928 | 5,550 | 5,172 | 4,794 |

IF YOUR INCOME IS OVER \$100,000 USE FORM 540, OR FILE ONLINE THROUGH CalFile and e-file. Go to ftb.ca.gov

2019 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Widow(er)

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

This table gives you credit of \$9,074 for your standard deduction, \$244 for your personal exemption credit, and \$378 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|---|---|---|
| At Least | But not over | 0 | 1 | 2 | 3 |
| 0 | 30,124 | 0 | 0 | 0 | 0 |
| 30,125 | 30,224 | 2 | 0 | 0 | 0 |
| 30,225 | 30,324 | 4 | 0 | 0 | 0 |
| 30,325 | 30,424 | 6 | 0 | 0 | 0 |
| 30,425 | 30,524 | 8 | 0 | 0 | 0 |
| 30,525 | 30,624 | 10 | 0 | 0 | 0 |
| 30,625 | 30,724 | 12 | 0 | 0 | 0 |
| 30,725 | 30,824 | 14 | 0 | 0 | 0 |
| 30,825 | 30,924 | 16 | 0 | 0 | 0 |
| 30,925 | 31,024 | 18 | 0 | 0 | 0 |
| 31,025 | 31,124 | 20 | 0 | 0 | 0 |
| 31,125 | 31,224 | 22 | 0 | 0 | 0 |
| 31,225 | 31,324 | 24 | 0 | 0 | 0 |
| 31,325 | 31,424 | 26 | 0 | 0 | 0 |
| 31,425 | 31,524 | 28 | 0 | 0 | 0 |
| 31,525 | 31,624 | 30 | 0 | 0 | 0 |
| 31,625 | 31,724 | 32 | 0 | 0 | 0 |
| 31,725 | 31,824 | 34 | 0 | 0 | 0 |
| 31,825 | 31,924 | 36 | 0 | 0 | 0 |
| 31,925 | 32,024 | 38 | 0 | 0 | 0 |
| 32,025 | 32,124 | 40 | 0 | 0 | 0 |
| 32,125 | 32,224 | 42 | 0 | 0 | 0 |
| 32,225 | 32,324 | 44 | 0 | 0 | 0 |
| 32,325 | 32,424 | 46 | 0 | 0 | 0 |
| 32,425 | 32,524 | 48 | 0 | 0 | 0 |
| 32,525 | 32,624 | 50 | 0 | 0 | 0 |
| 32,625 | 32,724 | 52 | 0 | 0 | 0 |
| 32,725 | 32,824 | 54 | 0 | 0 | 0 |
| 32,825 | 32,924 | 56 | 0 | 0 | 0 |
| 32,925 | 33,024 | 58 | 0 | 0 | 0 |
| 33,025 | 33,124 | 60 | 0 | 0 | 0 |
| 33,125 | 33,224 | 62 | 0 | 0 | 0 |
| 33,225 | 33,324 | 64 | 0 | 0 | 0 |
| 33,325 | 33,424 | 66 | 0 | 0 | 0 |
| 33,425 | 33,524 | 68 | 0 | 0 | 0 |
| 33,525 | 33,624 | 70 | 0 | 0 | 0 |
| 33,625 | 33,724 | 72 | 0 | 0 | 0 |
| 33,725 | 33,824 | 74 | 0 | 0 | 0 |
| 33,825 | 33,924 | 76 | 0 | 0 | 0 |
| 33,925 | 34,024 | 78 | 0 | 0 | 0 |
| 34,025 | 34,124 | 80 | 0 | 0 | 0 |
| 34,125 | 34,224 | 82 | 0 | 0 | 0 |
| 34,225 | 34,324 | 84 | 0 | 0 | 0 |
| 34,325 | 34,424 | 86 | 0 | 0 | 0 |
| 34,425 | 34,524 | 88 | 0 | 0 | 0 |
| 34,525 | 34,624 | 90 | 0 | 0 | 0 |
| 34,625 | 34,724 | 92 | 0 | 0 | 0 |
| 34,725 | 34,824 | 94 | 0 | 0 | 0 |
| 34,825 | 34,924 | 96 | 0 | 0 | 0 |
| 34,925 | 35,024 | 98 | 0 | 0 | 0 |
| 35,025 | 35,124 | 100 | 0 | 0 | 0 |
| 35,125 | 35,224 | 102 | 0 | 0 | 0 |
| 35,225 | 35,324 | 104 | 0 | 0 | 0 |
| 35,325 | 35,424 | 106 | 0 | 0 | 0 |
| 35,425 | 35,524 | 108 | 0 | 0 | 0 |

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|---|---|---|
| At Least | But not over | 0 | 1 | 2 | 3 |
| 35,525 | 35,624 | 110 | 0 | 0 | 0 |
| 35,625 | 35,724 | 112 | 0 | 0 | 0 |
| 35,725 | 35,824 | 114 | 0 | 0 | 0 |
| 35,825 | 35,924 | 116 | 0 | 0 | 0 |
| 35,925 | 36,024 | 118 | 0 | 0 | 0 |
| 36,025 | 36,124 | 120 | 0 | 0 | 0 |
| 36,125 | 36,224 | 122 | 0 | 0 | 0 |
| 36,225 | 36,324 | 124 | 0 | 0 | 0 |
| 36,325 | 36,424 | 126 | 0 | 0 | 0 |
| 36,425 | 36,524 | 128 | 0 | 0 | 0 |
| 36,525 | 36,624 | 130 | 0 | 0 | 0 |
| 36,625 | 36,724 | 132 | 0 | 0 | 0 |
| 36,725 | 36,824 | 134 | 0 | 0 | 0 |
| 36,825 | 36,924 | 136 | 0 | 0 | 0 |
| 36,925 | 37,024 | 138 | 0 | 0 | 0 |
| 37,025 | 37,124 | 140 | 0 | 0 | 0 |
| 37,125 | 37,224 | 142 | 0 | 0 | 0 |
| 37,225 | 37,324 | 144 | 0 | 0 | 0 |
| 37,325 | 37,424 | 146 | 0 | 0 | 0 |
| 37,425 | 37,524 | 148 | 0 | 0 | 0 |
| 37,525 | 37,624 | 150 | 0 | 0 | 0 |
| 37,625 | 37,724 | 152 | 0 | 0 | 0 |
| 37,725 | 37,824 | 154 | 0 | 0 | 0 |
| 37,825 | 37,924 | 156 | 0 | 0 | 0 |
| 37,925 | 38,024 | 158 | 0 | 0 | 0 |
| 38,025 | 38,124 | 160 | 0 | 0 | 0 |
| 38,125 | 38,224 | 162 | 0 | 0 | 0 |
| 38,225 | 38,324 | 164 | 0 | 0 | 0 |
| 38,325 | 38,424 | 166 | 0 | 0 | 0 |
| 38,425 | 38,524 | 168 | 0 | 0 | 0 |
| 38,525 | 38,624 | 170 | 0 | 0 | 0 |
| 38,625 | 38,724 | 172 | 0 | 0 | 0 |
| 38,725 | 38,824 | 174 | 0 | 0 | 0 |
| 38,825 | 38,924 | 176 | 0 | 0 | 0 |
| 38,925 | 39,024 | 178 | 0 | 0 | 0 |
| 39,025 | 39,124 | 180 | 0 | 0 | 0 |
| 39,125 | 39,224 | 182 | 0 | 0 | 0 |
| 39,225 | 39,324 | 184 | 0 | 0 | 0 |
| 39,325 | 39,424 | 186 | 0 | 0 | 0 |
| 39,425 | 39,524 | 188 | 0 | 0 | 0 |
| 39,525 | 39,624 | 190 | 0 | 0 | 0 |
| 39,625 | 39,724 | 192 | 0 | 0 | 0 |
| 39,725 | 39,824 | 194 | 0 | 0 | 0 |
| 39,825 | 39,924 | 196 | 0 | 0 | 0 |
| 39,925 | 40,024 | 198 | 0 | 0 | 0 |
| 40,025 | 40,124 | 200 | 0 | 0 | 0 |
| 40,125 | 40,224 | 202 | 0 | 0 | 0 |
| 40,225 | 40,324 | 204 | 0 | 0 | 0 |
| 40,325 | 40,424 | 206 | 0 | 0 | 0 |
| 40,425 | 40,524 | 208 | 0 | 0 | 0 |
| 40,525 | 40,624 | 210 | 0 | 0 | 0 |
| 40,625 | 40,724 | 212 | 0 | 0 | 0 |
| 40,725 | 40,824 | 214 | 0 | 0 | 0 |
| 40,825 | 40,924 | 216 | 0 | 0 | 0 |
| 40,925 | 41,024 | 218 | 0 | 0 | 0 |

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|---|---|---|
| At Least | But not over | 0 | 1 | 2 | 3 |
| 41,025 | 41,124 | 220 | 0 | 0 | 0 |
| 41,125 | 41,224 | 222 | 0 | 0 | 0 |
| 41,225 | 41,324 | 224 | 0 | 0 | 0 |
| 41,325 | 41,424 | 226 | 0 | 0 | 0 |
| 41,425 | 41,524 | 228 | 0 | 0 | 0 |
| 41,525 | 41,624 | 230 | 0 | 0 | 0 |
| 41,625 | 41,724 | 232 | 0 | 0 | 0 |
| 41,725 | 41,824 | 234 | 0 | 0 | 0 |
| 41,825 | 41,924 | 236 | 0 | 0 | 0 |
| 41,925 | 42,024 | 238 | 0 | 0 | 0 |
| 42,025 | 42,124 | 240 | 0 | 0 | 0 |
| 42,125 | 42,224 | 242 | 0 | 0 | 0 |
| 42,225 | 42,324 | 244 | 0 | 0 | 0 |
| 42,325 | 42,424 | 246 | 0 | 0 | 0 |
| 42,425 | 42,524 | 248 | 0 | 0 | 0 |
| 42,525 | 42,624 | 250 | 0 | 0 | 0 |
| 42,625 | 42,724 | 252 | 0 | 0 | 0 |
| 42,725 | 42,824 | 254 | 0 | 0 | 0 |
| 42,825 | 42,924 | 256 | 0 | 0 | 0 |
| 42,925 | 43,024 | 258 | 0 | 0 | 0 |
| 43,025 | 43,124 | 260 | 0 | 0 | 0 |
| 43,125 | 43,224 | 262 | 0 | 0 | 0 |
| 43,225 | 43,324 | 264 | 0 | 0 | 0 |
| 43,325 | 43,424 | 266 | 0 | 0 | 0 |
| 43,425 | 43,524 | 268 | 0 | 0 | 0 |
| 43,525 | 43,624 | 270 | 0 | 0 | 0 |
| 43,625 | 43,724 | 272 | 0 | 0 | 0 |
| 43,725 | 43,824 | 274 | 0 | 0 | 0 |
| 43,825 | 43,924 | 276 | 0 | 0 | 0 |
| 43,925 | 44,024 | 278 | 0 | 0 | 0 |
| 44,025 | 44,124 | 280 | 0 | 0 | 0 |
| 44,125 | 44,224 | 282 | 0 | 0 | 0 |
| 44,225 | 44,324 | 284 | 0 | 0 | 0 |
| 44,325 | 44,424 | 286 | 0 | 0 | 0 |
| 44,425 | 44,524 | 288 | 0 | 0 | 0 |
| 44,525 | 44,624 | 290 | 0 | 0 | 0 |
| 44,625 | 44,724 | 292 | 0 | 0 | 0 |
| 44,725 | 44,824 | 294 | 0 | 0 | 0 |
| 44,825 | 44,924 | 296 | 0 | 0 | 0 |
| 44,925 | 45,024 | 298 | 0 | 0 | 0 |
| 45,025 | 45,124 | 300 | 0 | 0 | 0 |
| 45,125 | 45,224 | 302 | 0 | 0 | 0 |
| 45,225 | 45,324 | 304 | 0 | 0 | 0 |
| 45,325 | 45,424 | 306 | 0 | 0 | 0 |
| 45,425 | 45,524 | 308 | 0 | 0 | 0 |
| 45,525 | 45,624 | 310 | 0 | 0 | 0 |
| 45,625 | 45,724 | 312 | 0 | 0 | 0 |
| 45,725 | 45,824 | 314 | 0 | 0 | 0 |
| 45,825 | 45,924 | 316 | 0 | 0 | 0 |
| 45,925 | 46,024 | 318 | 0 | 0 | 0 |
| 46,025 | 46,124 | 320 | 0 | 0 | 0 |
| 46,125 | 46,224 | 322 | 0 | 0 | 0 |
| 46,225 | 46,324 | 324 | 0 | 0 | 0 |
| 46,325 | 46,424 | 326 | 0 | 0 | 0 |
| 46,425 | 46,524 | 328 | 0 | 0 | 0 |

Continued on next page.

2019 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Widow(er)

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

(continued)

This table gives you credit of \$9,074 for your standard deduction, \$244 for your personal exemption credit, and \$378 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|--------|--------|--------|
| At Least | But not over | 0 | 1 | 2 | 3 |
| 195,025 | 195,124 | 11,391 | 11,013 | 10,635 | 10,257 |
| 195,125 | 195,224 | 11,400 | 11,022 | 10,644 | 10,266 |
| 195,225 | 195,324 | 11,409 | 11,031 | 10,653 | 10,275 |
| 195,325 | 195,424 | 11,418 | 11,040 | 10,662 | 10,284 |
| 195,425 | 195,524 | 11,428 | 11,050 | 10,672 | 10,294 |
| 195,525 | 195,624 | 11,437 | 11,059 | 10,681 | 10,303 |
| 195,625 | 195,724 | 11,446 | 11,068 | 10,690 | 10,312 |
| 195,725 | 195,824 | 11,456 | 11,078 | 10,700 | 10,322 |
| 195,825 | 195,924 | 11,465 | 11,087 | 10,709 | 10,331 |
| 195,925 | 196,024 | 11,474 | 11,096 | 10,718 | 10,340 |
| 196,025 | 196,124 | 11,484 | 11,106 | 10,728 | 10,350 |
| 196,125 | 196,224 | 11,493 | 11,115 | 10,737 | 10,359 |
| 196,225 | 196,324 | 11,502 | 11,124 | 10,746 | 10,368 |
| 196,325 | 196,424 | 11,511 | 11,133 | 10,755 | 10,377 |
| 196,425 | 196,524 | 11,521 | 11,143 | 10,765 | 10,387 |
| 196,525 | 196,624 | 11,530 | 11,152 | 10,774 | 10,396 |
| 196,625 | 196,724 | 11,539 | 11,161 | 10,783 | 10,405 |
| 196,725 | 196,824 | 11,549 | 11,171 | 10,793 | 10,415 |
| 196,825 | 196,924 | 11,558 | 11,180 | 10,802 | 10,424 |
| 196,925 | 197,024 | 11,567 | 11,189 | 10,811 | 10,433 |
| 197,025 | 197,124 | 11,577 | 11,199 | 10,821 | 10,443 |
| 197,125 | 197,224 | 11,586 | 11,208 | 10,830 | 10,452 |
| 197,225 | 197,324 | 11,595 | 11,217 | 10,839 | 10,461 |
| 197,325 | 197,424 | 11,604 | 11,226 | 10,848 | 10,470 |
| 197,425 | 197,524 | 11,614 | 11,236 | 10,858 | 10,480 |
| 197,525 | 197,624 | 11,623 | 11,245 | 10,867 | 10,489 |
| 197,625 | 197,724 | 11,632 | 11,254 | 10,876 | 10,498 |
| 197,725 | 197,824 | 11,642 | 11,264 | 10,886 | 10,508 |
| 197,825 | 197,924 | 11,651 | 11,273 | 10,895 | 10,517 |
| 197,925 | 198,024 | 11,660 | 11,282 | 10,904 | 10,526 |
| 198,025 | 198,124 | 11,670 | 11,292 | 10,914 | 10,536 |
| 198,125 | 198,224 | 11,679 | 11,301 | 10,923 | 10,545 |
| 198,225 | 198,324 | 11,688 | 11,310 | 10,932 | 10,554 |
| 198,325 | 198,424 | 11,697 | 11,319 | 10,941 | 10,563 |
| 198,425 | 198,524 | 11,707 | 11,329 | 10,951 | 10,573 |

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|--------|--------|--------|
| At Least | But not over | 0 | 1 | 2 | 3 |
| 198,525 | 198,624 | 11,716 | 11,338 | 10,960 | 10,582 |
| 198,625 | 198,724 | 11,725 | 11,347 | 10,969 | 10,591 |
| 198,725 | 198,824 | 11,735 | 11,357 | 10,979 | 10,601 |
| 198,825 | 198,924 | 11,744 | 11,366 | 10,988 | 10,610 |
| 198,925 | 199,024 | 11,753 | 11,375 | 10,997 | 10,619 |
| 199,025 | 199,124 | 11,763 | 11,385 | 11,007 | 10,629 |
| 199,125 | 199,224 | 11,772 | 11,394 | 11,016 | 10,638 |
| 199,225 | 199,324 | 11,781 | 11,403 | 11,025 | 10,647 |
| 199,325 | 199,424 | 11,790 | 11,412 | 11,034 | 10,656 |
| 199,425 | 199,524 | 11,800 | 11,422 | 11,044 | 10,666 |
| 199,525 | 199,624 | 11,809 | 11,431 | 11,053 | 10,675 |
| 199,625 | 199,724 | 11,818 | 11,440 | 11,062 | 10,684 |
| 199,725 | 199,824 | 11,828 | 11,450 | 11,072 | 10,694 |
| 199,825 | 199,924 | 11,837 | 11,459 | 11,081 | 10,703 |
| 199,925 | 200,000 | 11,846 | 11,468 | 11,090 | 10,712 |

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

THIS PAGE INTENTIONALLY LEFT BLANK

Visit our website:

ftb.ca.gov

2019 California 2EZ Table

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

Head of Household

This table gives you credit of \$9,074 for your standard deduction, \$122 for your personal exemption credit, and \$378 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|---|---|---|
| At Least | But not over | 0 | 1 | 2 | 3 |
| 0 | 21,324 | 0 | 0 | 0 | 0 |
| 21,325 | 21,424 | 1 | 0 | 0 | 0 |
| 21,425 | 21,524 | 2 | 0 | 0 | 0 |
| 21,525 | 21,624 | 3 | 0 | 0 | 0 |
| 21,625 | 21,724 | 4 | 0 | 0 | 0 |
| 21,725 | 21,824 | 5 | 0 | 0 | 0 |
| 21,825 | 21,924 | 6 | 0 | 0 | 0 |
| 21,925 | 22,024 | 7 | 0 | 0 | 0 |
| 22,025 | 22,124 | 8 | 0 | 0 | 0 |
| 22,125 | 22,224 | 9 | 0 | 0 | 0 |
| 22,225 | 22,324 | 10 | 0 | 0 | 0 |
| 22,325 | 22,424 | 11 | 0 | 0 | 0 |
| 22,425 | 22,524 | 12 | 0 | 0 | 0 |
| 22,525 | 22,624 | 13 | 0 | 0 | 0 |
| 22,625 | 22,724 | 14 | 0 | 0 | 0 |
| 22,725 | 22,824 | 15 | 0 | 0 | 0 |
| 22,825 | 22,924 | 16 | 0 | 0 | 0 |
| 22,925 | 23,024 | 17 | 0 | 0 | 0 |
| 23,025 | 23,124 | 18 | 0 | 0 | 0 |
| 23,125 | 23,224 | 19 | 0 | 0 | 0 |
| 23,225 | 23,324 | 20 | 0 | 0 | 0 |
| 23,325 | 23,424 | 21 | 0 | 0 | 0 |
| 23,425 | 23,524 | 22 | 0 | 0 | 0 |
| 23,525 | 23,624 | 23 | 0 | 0 | 0 |
| 23,625 | 23,724 | 24 | 0 | 0 | 0 |
| 23,725 | 23,824 | 25 | 0 | 0 | 0 |
| 23,825 | 23,924 | 26 | 0 | 0 | 0 |
| 23,925 | 24,024 | 27 | 0 | 0 | 0 |
| 24,025 | 24,124 | 28 | 0 | 0 | 0 |
| 24,125 | 24,224 | 29 | 0 | 0 | 0 |
| 24,225 | 24,324 | 30 | 0 | 0 | 0 |
| 24,325 | 24,424 | 31 | 0 | 0 | 0 |
| 24,425 | 24,524 | 32 | 0 | 0 | 0 |
| 24,525 | 24,624 | 33 | 0 | 0 | 0 |
| 24,625 | 24,724 | 34 | 0 | 0 | 0 |
| 24,725 | 24,824 | 35 | 0 | 0 | 0 |
| 24,825 | 24,924 | 36 | 0 | 0 | 0 |
| 24,925 | 25,024 | 37 | 0 | 0 | 0 |
| 25,025 | 25,124 | 38 | 0 | 0 | 0 |
| 25,125 | 25,224 | 39 | 0 | 0 | 0 |
| 25,225 | 25,324 | 40 | 0 | 0 | 0 |
| 25,325 | 25,424 | 41 | 0 | 0 | 0 |
| 25,425 | 25,524 | 42 | 0 | 0 | 0 |
| 25,525 | 25,624 | 43 | 0 | 0 | 0 |
| 25,625 | 25,724 | 44 | 0 | 0 | 0 |
| 25,725 | 25,824 | 45 | 0 | 0 | 0 |
| 25,825 | 25,924 | 46 | 0 | 0 | 0 |
| 25,925 | 26,024 | 47 | 0 | 0 | 0 |
| 26,025 | 26,124 | 48 | 0 | 0 | 0 |
| 26,125 | 26,224 | 49 | 0 | 0 | 0 |
| 26,225 | 26,324 | 50 | 0 | 0 | 0 |
| 26,325 | 26,424 | 51 | 0 | 0 | 0 |
| 26,425 | 26,524 | 52 | 0 | 0 | 0 |
| 26,525 | 26,624 | 53 | 0 | 0 | 0 |
| 26,625 | 26,724 | 54 | 0 | 0 | 0 |

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|---|---|---|
| At Least | But not over | 0 | 1 | 2 | 3 |
| 26,725 | 26,824 | 56 | 0 | 0 | 0 |
| 26,825 | 26,924 | 58 | 0 | 0 | 0 |
| 26,925 | 27,024 | 60 | 0 | 0 | 0 |
| 27,025 | 27,124 | 62 | 0 | 0 | 0 |
| 27,125 | 27,224 | 64 | 0 | 0 | 0 |
| 27,225 | 27,324 | 66 | 0 | 0 | 0 |
| 27,325 | 27,424 | 68 | 0 | 0 | 0 |
| 27,425 | 27,524 | 70 | 0 | 0 | 0 |
| 27,525 | 27,624 | 72 | 0 | 0 | 0 |
| 27,625 | 27,724 | 74 | 0 | 0 | 0 |
| 27,725 | 27,824 | 76 | 0 | 0 | 0 |
| 27,825 | 27,924 | 78 | 0 | 0 | 0 |
| 27,925 | 28,024 | 80 | 0 | 0 | 0 |
| 28,025 | 28,124 | 82 | 0 | 0 | 0 |
| 28,125 | 28,224 | 84 | 0 | 0 | 0 |
| 28,225 | 28,324 | 86 | 0 | 0 | 0 |
| 28,325 | 28,424 | 88 | 0 | 0 | 0 |
| 28,425 | 28,524 | 90 | 0 | 0 | 0 |
| 28,525 | 28,624 | 92 | 0 | 0 | 0 |
| 28,625 | 28,724 | 94 | 0 | 0 | 0 |
| 28,725 | 28,824 | 96 | 0 | 0 | 0 |
| 28,825 | 28,924 | 98 | 0 | 0 | 0 |
| 28,925 | 29,024 | 100 | 0 | 0 | 0 |
| 29,025 | 29,124 | 102 | 0 | 0 | 0 |
| 29,125 | 29,224 | 104 | 0 | 0 | 0 |
| 29,225 | 29,324 | 106 | 0 | 0 | 0 |
| 29,325 | 29,424 | 108 | 0 | 0 | 0 |
| 29,425 | 29,524 | 110 | 0 | 0 | 0 |
| 29,525 | 29,624 | 112 | 0 | 0 | 0 |
| 29,625 | 29,724 | 114 | 0 | 0 | 0 |
| 29,725 | 29,824 | 116 | 0 | 0 | 0 |
| 29,825 | 29,924 | 118 | 0 | 0 | 0 |
| 29,925 | 30,024 | 120 | 0 | 0 | 0 |
| 30,025 | 30,124 | 122 | 0 | 0 | 0 |
| 30,125 | 30,224 | 124 | 0 | 0 | 0 |
| 30,225 | 30,324 | 126 | 0 | 0 | 0 |
| 30,325 | 30,424 | 128 | 0 | 0 | 0 |
| 30,425 | 30,524 | 130 | 0 | 0 | 0 |
| 30,525 | 30,624 | 132 | 0 | 0 | 0 |
| 30,625 | 30,724 | 134 | 0 | 0 | 0 |
| 30,725 | 30,824 | 136 | 0 | 0 | 0 |
| 30,825 | 30,924 | 138 | 0 | 0 | 0 |
| 30,925 | 31,024 | 140 | 0 | 0 | 0 |
| 31,025 | 31,124 | 142 | 0 | 0 | 0 |
| 31,125 | 31,224 | 144 | 0 | 0 | 0 |
| 31,225 | 31,324 | 146 | 0 | 0 | 0 |
| 31,325 | 31,424 | 148 | 0 | 0 | 0 |
| 31,425 | 31,524 | 150 | 0 | 0 | 0 |
| 31,525 | 31,624 | 152 | 0 | 0 | 0 |
| 31,625 | 31,724 | 154 | 0 | 0 | 0 |
| 31,725 | 31,824 | 156 | 0 | 0 | 0 |
| 31,825 | 31,924 | 158 | 0 | 0 | 0 |
| 31,925 | 32,024 | 160 | 0 | 0 | 0 |
| 32,025 | 32,124 | 162 | 0 | 0 | 0 |
| 32,125 | 32,224 | 164 | 0 | 0 | 0 |

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|---|---|---|
| At Least | But not over | 0 | 1 | 2 | 3 |
| 32,225 | 32,324 | 166 | 0 | 0 | 0 |
| 32,325 | 32,424 | 168 | 0 | 0 | 0 |
| 32,425 | 32,524 | 170 | 0 | 0 | 0 |
| 32,525 | 32,624 | 172 | 0 | 0 | 0 |
| 32,625 | 32,724 | 174 | 0 | 0 | 0 |
| 32,725 | 32,824 | 176 | 0 | 0 | 0 |
| 32,825 | 32,924 | 178 | 0 | 0 | 0 |
| 32,925 | 33,024 | 180 | 0 | 0 | 0 |
| 33,025 | 33,124 | 182 | 0 | 0 | 0 |
| 33,125 | 33,224 | 184 | 0 | 0 | 0 |
| 33,225 | 33,324 | 186 | 0 | 0 | 0 |
| 33,325 | 33,424 | 188 | 0 | 0 | 0 |
| 33,425 | 33,524 | 190 | 0 | 0 | 0 |
| 33,525 | 33,624 | 192 | 0 | 0 | 0 |
| 33,625 | 33,724 | 194 | 0 | 0 | 0 |
| 33,725 | 33,824 | 196 | 0 | 0 | 0 |
| 33,825 | 33,924 | 198 | 0 | 0 | 0 |
| 33,925 | 34,024 | 200 | 0 | 0 | 0 |
| 34,025 | 34,124 | 202 | 0 | 0 | 0 |
| 34,125 | 34,224 | 204 | 0 | 0 | 0 |
| 34,225 | 34,324 | 206 | 0 | 0 | 0 |
| 34,325 | 34,424 | 208 | 0 | 0 | 0 |
| 34,425 | 34,524 | 210 | 0 | 0 | 0 |
| 34,525 | 34,624 | 212 | 0 | 0 | 0 |
| 34,625 | 34,724 | 214 | 0 | 0 | 0 |
| 34,725 | 34,824 | 216 | 0 | 0 | 0 |
| 34,825 | 34,924 | 218 | 0 | 0 | 0 |
| 34,925 | 35,024 | 220 | 0 | 0 | 0 |
| 35,025 | 35,124 | 222 | 0 | 0 | 0 |
| 35,125 | 35,224 | 224 | 0 | 0 | 0 |
| 35,225 | 35,324 | 226 | 0 | 0 | 0 |
| 35,325 | 35,424 | 228 | 0 | 0 | 0 |
| 35,425 | 35,524 | 230 | 0 | 0 | 0 |
| 35,525 | 35,624 | 232 | 0 | 0 | 0 |
| 35,625 | 35,724 | 234 | 0 | 0 | 0 |
| 35,725 | 35,824 | 236 | 0 | 0 | 0 |
| 35,825 | 35,924 | 238 | 0 | 0 | 0 |
| 35,925 | 36,024 | 240 | 0 | 0 | 0 |
| 36,025 | 36,124 | 242 | 0 | 0 | 0 |
| 36,125 | 36,224 | 244 | 0 | 0 | 0 |
| 36,225 | 36,324 | 246 | 0 | 0 | 0 |
| 36,325 | 36,424 | 248 | 0 | 0 | 0 |
| 36,425 | 36,524 | 250 | 0 | 0 | 0 |
| 36,525 | 36,624 | 252 | 0 | 0 | 0 |
| 36,625 | 36,724 | 254 | 0 | 0 | 0 |
| 36,725 | 36,824 | 256 | 0 | 0 | 0 |
| 36,825 | 36,924 | 258 | 0 | 0 | 0 |
| 36,925 | 37,024 | 260 | 0 | 0 | 0 |
| 37,025 | 37,124 | 262 | 0 | 0 | 0 |
| 37,125 | 37,224 | 264 | 0 | 0 | 0 |
| 37,225 | 37,324 | 266 | 0 | 0 | 0 |
| 37,325 | 37,424 | 268 | 0 | 0 | 0 |
| 37,425 | 37,524 | 270 | 0 | 0 | 0 |
| 37,525 | 37,624 | 272 | 0 | 0 | 0 |
| 37,625 | 37,724 | 274 | 0 | 0 | 0 |

Continued on next page.

2019 California 2EZ Table

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

Head of Household

(continued)

This table gives you credit of \$9,074 for your standard deduction, \$122 for your personal exemption credit, and \$378 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|---|---|---|
| At Least | But not over | 0 | 1 | 2 | 3 |
| 37,725 | 37,824 | 276 | 0 | 0 | 0 |
| 37,825 | 37,924 | 278 | 0 | 0 | 0 |
| 37,925 | 38,024 | 280 | 0 | 0 | 0 |
| 38,025 | 38,124 | 282 | 0 | 0 | 0 |
| 38,125 | 38,224 | 284 | 0 | 0 | 0 |
| 38,225 | 38,324 | 286 | 0 | 0 | 0 |
| 38,325 | 38,424 | 288 | 0 | 0 | 0 |
| 38,425 | 38,524 | 290 | 0 | 0 | 0 |
| 38,525 | 38,624 | 292 | 0 | 0 | 0 |
| 38,625 | 38,724 | 294 | 0 | 0 | 0 |
| 38,725 | 38,824 | 296 | 0 | 0 | 0 |
| 38,825 | 38,924 | 298 | 0 | 0 | 0 |
| 38,925 | 39,024 | 300 | 0 | 0 | 0 |
| 39,025 | 39,124 | 302 | 0 | 0 | 0 |
| 39,125 | 39,224 | 304 | 0 | 0 | 0 |
| 39,225 | 39,324 | 306 | 0 | 0 | 0 |
| 39,325 | 39,424 | 308 | 0 | 0 | 0 |
| 39,425 | 39,524 | 310 | 0 | 0 | 0 |
| 39,525 | 39,624 | 312 | 0 | 0 | 0 |
| 39,625 | 39,724 | 314 | 0 | 0 | 0 |
| 39,725 | 39,824 | 316 | 0 | 0 | 0 |
| 39,825 | 39,924 | 318 | 0 | 0 | 0 |
| 39,925 | 40,024 | 320 | 0 | 0 | 0 |
| 40,025 | 40,124 | 322 | 0 | 0 | 0 |
| 40,125 | 40,224 | 324 | 0 | 0 | 0 |
| 40,225 | 40,324 | 326 | 0 | 0 | 0 |
| 40,325 | 40,424 | 328 | 0 | 0 | 0 |
| 40,425 | 40,524 | 330 | 0 | 0 | 0 |
| 40,525 | 40,624 | 332 | 0 | 0 | 0 |
| 40,625 | 40,724 | 334 | 0 | 0 | 0 |
| 40,725 | 40,824 | 336 | 0 | 0 | 0 |
| 40,825 | 40,924 | 338 | 0 | 0 | 0 |
| 40,925 | 41,024 | 340 | 0 | 0 | 0 |
| 41,025 | 41,124 | 342 | 0 | 0 | 0 |
| 41,125 | 41,224 | 344 | 0 | 0 | 0 |
| 41,225 | 41,324 | 346 | 0 | 0 | 0 |
| 41,325 | 41,424 | 348 | 0 | 0 | 0 |
| 41,425 | 41,524 | 350 | 0 | 0 | 0 |
| 41,525 | 41,624 | 352 | 0 | 0 | 0 |
| 41,625 | 41,724 | 354 | 0 | 0 | 0 |
| 41,725 | 41,824 | 356 | 0 | 0 | 0 |
| 41,825 | 41,924 | 358 | 0 | 0 | 0 |
| 41,925 | 42,024 | 360 | 0 | 0 | 0 |
| 42,025 | 42,124 | 362 | 0 | 0 | 0 |
| 42,125 | 42,224 | 364 | 0 | 0 | 0 |
| 42,225 | 42,324 | 366 | 0 | 0 | 0 |
| 42,325 | 42,424 | 368 | 0 | 0 | 0 |
| 42,425 | 42,524 | 370 | 0 | 0 | 0 |
| 42,525 | 42,624 | 372 | 0 | 0 | 0 |
| 42,625 | 42,724 | 374 | 0 | 0 | 0 |
| 42,725 | 42,824 | 376 | 0 | 0 | 0 |
| 42,825 | 42,924 | 378 | 0 | 0 | 0 |
| 42,925 | 43,024 | 380 | 2 | 0 | 0 |
| 43,025 | 43,124 | 382 | 4 | 0 | 0 |
| 43,125 | 43,224 | 384 | 6 | 0 | 0 |

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|-----|---|---|
| At Least | But not over | 0 | 1 | 2 | 3 |
| 43,225 | 43,324 | 386 | 8 | 0 | 0 |
| 43,325 | 43,424 | 388 | 10 | 0 | 0 |
| 43,425 | 43,524 | 390 | 12 | 0 | 0 |
| 43,525 | 43,624 | 392 | 14 | 0 | 0 |
| 43,625 | 43,724 | 394 | 16 | 0 | 0 |
| 43,725 | 43,824 | 396 | 18 | 0 | 0 |
| 43,825 | 43,924 | 398 | 20 | 0 | 0 |
| 43,925 | 44,024 | 400 | 22 | 0 | 0 |
| 44,025 | 44,124 | 402 | 24 | 0 | 0 |
| 44,125 | 44,224 | 404 | 26 | 0 | 0 |
| 44,225 | 44,324 | 406 | 28 | 0 | 0 |
| 44,325 | 44,424 | 408 | 30 | 0 | 0 |
| 44,425 | 44,524 | 410 | 32 | 0 | 0 |
| 44,525 | 44,624 | 412 | 34 | 0 | 0 |
| 44,625 | 44,724 | 414 | 36 | 0 | 0 |
| 44,725 | 44,824 | 416 | 38 | 0 | 0 |
| 44,825 | 44,924 | 418 | 40 | 0 | 0 |
| 44,925 | 45,024 | 420 | 42 | 0 | 0 |
| 45,025 | 45,124 | 422 | 44 | 0 | 0 |
| 45,125 | 45,224 | 424 | 46 | 0 | 0 |
| 45,225 | 45,324 | 426 | 48 | 0 | 0 |
| 45,325 | 45,424 | 428 | 50 | 0 | 0 |
| 45,425 | 45,524 | 430 | 52 | 0 | 0 |
| 45,525 | 45,624 | 432 | 54 | 0 | 0 |
| 45,625 | 45,724 | 434 | 56 | 0 | 0 |
| 45,725 | 45,824 | 436 | 58 | 0 | 0 |
| 45,825 | 45,924 | 438 | 60 | 0 | 0 |
| 45,925 | 46,024 | 440 | 62 | 0 | 0 |
| 46,025 | 46,124 | 442 | 64 | 0 | 0 |
| 46,125 | 46,224 | 444 | 66 | 0 | 0 |
| 46,225 | 46,324 | 446 | 68 | 0 | 0 |
| 46,325 | 46,424 | 448 | 70 | 0 | 0 |
| 46,425 | 46,524 | 450 | 72 | 0 | 0 |
| 46,525 | 46,624 | 452 | 74 | 0 | 0 |
| 46,625 | 46,724 | 454 | 76 | 0 | 0 |
| 46,725 | 46,824 | 456 | 78 | 0 | 0 |
| 46,825 | 46,924 | 458 | 80 | 0 | 0 |
| 46,925 | 47,024 | 460 | 82 | 0 | 0 |
| 47,025 | 47,124 | 462 | 84 | 0 | 0 |
| 47,125 | 47,224 | 464 | 86 | 0 | 0 |
| 47,225 | 47,324 | 466 | 88 | 0 | 0 |
| 47,325 | 47,424 | 468 | 90 | 0 | 0 |
| 47,425 | 47,524 | 470 | 92 | 0 | 0 |
| 47,525 | 47,624 | 472 | 94 | 0 | 0 |
| 47,625 | 47,724 | 474 | 96 | 0 | 0 |
| 47,725 | 47,824 | 476 | 98 | 0 | 0 |
| 47,825 | 47,924 | 478 | 100 | 0 | 0 |
| 47,925 | 48,024 | 480 | 102 | 0 | 0 |
| 48,025 | 48,124 | 482 | 104 | 0 | 0 |
| 48,125 | 48,224 | 484 | 106 | 0 | 0 |
| 48,225 | 48,324 | 486 | 108 | 0 | 0 |
| 48,325 | 48,424 | 488 | 110 | 0 | 0 |
| 48,425 | 48,524 | 490 | 112 | 0 | 0 |
| 48,525 | 48,624 | 492 | 114 | 0 | 0 |
| 48,625 | 48,724 | 494 | 116 | 0 | 0 |

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|-----|---|---|
| At Least | But not over | 0 | 1 | 2 | 3 |
| 48,725 | 48,824 | 496 | 118 | 0 | 0 |
| 48,825 | 48,924 | 498 | 120 | 0 | 0 |
| 48,925 | 49,024 | 500 | 122 | 0 | 0 |
| 49,025 | 49,124 | 502 | 124 | 0 | 0 |
| 49,125 | 49,224 | 504 | 126 | 0 | 0 |
| 49,225 | 49,324 | 506 | 128 | 0 | 0 |
| 49,325 | 49,424 | 508 | 130 | 0 | 0 |
| 49,425 | 49,524 | 510 | 132 | 0 | 0 |
| 49,525 | 49,624 | 512 | 134 | 0 | 0 |
| 49,625 | 49,724 | 514 | 136 | 0 | 0 |
| 49,725 | 49,824 | 516 | 138 | 0 | 0 |
| 49,825 | 49,924 | 518 | 140 | 0 | 0 |
| 49,925 | 50,024 | 520 | 142 | 0 | 0 |
| 50,025 | 50,124 | 522 | 144 | 0 | 0 |
| 50,125 | 50,224 | 524 | 146 | 0 | 0 |
| 50,225 | 50,324 | 526 | 148 | 0 | 0 |
| 50,325 | 50,424 | 528 | 150 | 0 | 0 |
| 50,425 | 50,524 | 530 | 152 | 0 | 0 |
| 50,525 | 50,624 | 532 | 154 | 0 | 0 |
| 50,625 | 50,724 | 534 | 156 | 0 | 0 |
| 50,725 | 50,824 | 536 | 158 | 0 | 0 |
| 50,825 | 50,924 | 538 | 160 | 0 | 0 |
| 50,925 | 51,024 | 542 | 164 | 0 | 0 |
| 51,025 | 51,124 | 546 | 168 | 0 | 0 |
| 51,125 | 51,224 | 550 | 172 | 0 | 0 |
| 51,225 | 51,324 | 554 | 176 | 0 | 0 |
| 51,325 | 51,424 | 558 | 180 | 0 | 0 |
| 51,425 | 51,524 | 562 | 184 | 0 | 0 |
| 51,525 | 51,624 | 566 | 188 | 0 | 0 |
| 51,625 | 51,724 | 570 | 192 | 0 | 0 |
| 51,725 | 51,824 | 574 | 196 | 0 | 0 |
| 51,825 | 51,924 | 578 | 200 | 0 | 0 |
| 51,925 | 52,024 | 582 | 204 | 0 | 0 |
| 52,025 | 52,124 | 586 | 208 | 0 | 0 |
| 52,125 | 52,224 | 590 | 212 | 0 | 0 |
| 52,225 | 52,324 | 594 | 216 | 0 | 0 |
| 52,325 | 52,424 | 598 | 220 | 0 | 0 |
| 52,425 | 52,524 | 602 | 224 | 0 | 0 |
| 52,525 | 52,624 | 606 | 228 | 0 | 0 |
| 52,625 | 52,724 | 610 | 232 | 0 | 0 |
| 52,725 | 52,824 | 614 | 236 | 0 | 0 |
| 52,825 | 52,924 | 618 | 240 | 0 | 0 |
| 52,925 | 53,024 | 622 | 244 | 0 | 0 |
| 53,025 | 53,124 | 626 | 248 | 0 | 0 |
| 53,125 | 53,224 | 630 | 252 | 0 | 0 |
| 53,225 | 53,324 | 634 | 256 | 0 | 0 |
| 53,325 | 53,424 | 638 | 260 | 0 | 0 |
| 53,425 | 53,524 | 642 | 264 | 0 | 0 |
| 53,525 | 53,624 | 646 | 268 | 0 | 0 |
| 53,625 | 53,724 | 650 | 272 | 0 | 0 |
| 53,725 | 53,824 | 654 | 276 | 0 | 0 |
| 53,825 | 53,924 | 658 | 280 | 0 | 0 |
| 53,925 | 54,024 | 662 | 284 | 0 | 0 |
| 54,025 | 54,124 | 666 | 288 | 0 | 0 |
| 54,125 | 54,224 | 670 | 292 | 0 | 0 |

Continued on next page.

2019 California 2EZ Table

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

Head of Household

(continued)

This table gives you credit of \$9,074 for your standard deduction, \$122 for your personal exemption credit, and \$378 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|-----|-----|---|
| At Least | But not over | 0 | 1 | 2 | 3 |
| 54,225 | 54,324 | 674 | 296 | 0 | 0 |
| 54,325 | 54,424 | 678 | 300 | 0 | 0 |
| 54,425 | 54,524 | 682 | 304 | 0 | 0 |
| 54,525 | 54,624 | 686 | 308 | 0 | 0 |
| 54,625 | 54,724 | 690 | 312 | 0 | 0 |
| 54,725 | 54,824 | 694 | 316 | 0 | 0 |
| 54,825 | 54,924 | 698 | 320 | 0 | 0 |
| 54,925 | 55,024 | 702 | 324 | 0 | 0 |
| 55,025 | 55,124 | 706 | 328 | 0 | 0 |
| 55,125 | 55,224 | 710 | 332 | 0 | 0 |
| 55,225 | 55,324 | 714 | 336 | 0 | 0 |
| 55,325 | 55,424 | 718 | 340 | 0 | 0 |
| 55,425 | 55,524 | 722 | 344 | 0 | 0 |
| 55,525 | 55,624 | 726 | 348 | 0 | 0 |
| 55,625 | 55,724 | 730 | 352 | 0 | 0 |
| 55,725 | 55,824 | 734 | 356 | 0 | 0 |
| 55,825 | 55,924 | 738 | 360 | 0 | 0 |
| 55,925 | 56,024 | 742 | 364 | 0 | 0 |
| 56,025 | 56,124 | 746 | 368 | 0 | 0 |
| 56,125 | 56,224 | 750 | 372 | 0 | 0 |
| 56,225 | 56,324 | 754 | 376 | 0 | 0 |
| 56,325 | 56,424 | 758 | 380 | 2 | 0 |
| 56,425 | 56,524 | 762 | 384 | 6 | 0 |
| 56,525 | 56,624 | 766 | 388 | 10 | 0 |
| 56,625 | 56,724 | 770 | 392 | 14 | 0 |
| 56,725 | 56,824 | 774 | 396 | 18 | 0 |
| 56,825 | 56,924 | 778 | 400 | 22 | 0 |
| 56,925 | 57,024 | 782 | 404 | 26 | 0 |
| 57,025 | 57,124 | 786 | 408 | 30 | 0 |
| 57,125 | 57,224 | 790 | 412 | 34 | 0 |
| 57,225 | 57,324 | 794 | 416 | 38 | 0 |
| 57,325 | 57,424 | 798 | 420 | 42 | 0 |
| 57,425 | 57,524 | 802 | 424 | 46 | 0 |
| 57,525 | 57,624 | 806 | 428 | 50 | 0 |
| 57,625 | 57,724 | 810 | 432 | 54 | 0 |
| 57,725 | 57,824 | 814 | 436 | 58 | 0 |
| 57,825 | 57,924 | 818 | 440 | 62 | 0 |
| 57,925 | 58,024 | 822 | 444 | 66 | 0 |
| 58,025 | 58,124 | 826 | 448 | 70 | 0 |
| 58,125 | 58,224 | 830 | 452 | 74 | 0 |
| 58,225 | 58,324 | 834 | 456 | 78 | 0 |
| 58,325 | 58,424 | 838 | 460 | 82 | 0 |
| 58,425 | 58,524 | 842 | 464 | 86 | 0 |
| 58,525 | 58,624 | 846 | 468 | 90 | 0 |
| 58,625 | 58,724 | 850 | 472 | 94 | 0 |
| 58,725 | 58,824 | 854 | 476 | 98 | 0 |
| 58,825 | 58,924 | 858 | 480 | 102 | 0 |
| 58,925 | 59,024 | 862 | 484 | 106 | 0 |
| 59,025 | 59,124 | 866 | 488 | 110 | 0 |
| 59,125 | 59,224 | 870 | 492 | 114 | 0 |
| 59,225 | 59,324 | 874 | 496 | 118 | 0 |
| 59,325 | 59,424 | 878 | 500 | 122 | 0 |
| 59,425 | 59,524 | 882 | 504 | 126 | 0 |
| 59,525 | 59,624 | 886 | 508 | 130 | 0 |
| 59,625 | 59,724 | 890 | 512 | 134 | 0 |

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|-----|-----|----|
| At Least | But not over | 0 | 1 | 2 | 3 |
| 59,725 | 59,824 | 894 | 516 | 138 | 0 |
| 59,825 | 59,924 | 898 | 520 | 142 | 0 |
| 59,925 | 60,024 | 902 | 524 | 146 | 0 |
| 60,025 | 60,124 | 906 | 528 | 150 | 0 |
| 60,125 | 60,224 | 910 | 532 | 154 | 0 |
| 60,225 | 60,324 | 914 | 536 | 158 | 0 |
| 60,325 | 60,424 | 918 | 540 | 162 | 0 |
| 60,425 | 60,524 | 922 | 544 | 166 | 0 |
| 60,525 | 60,624 | 926 | 548 | 170 | 0 |
| 60,625 | 60,724 | 930 | 552 | 174 | 0 |
| 60,725 | 60,824 | 934 | 556 | 178 | 0 |
| 60,825 | 60,924 | 938 | 560 | 182 | 0 |
| 60,925 | 61,024 | 942 | 564 | 186 | 0 |
| 61,025 | 61,124 | 946 | 568 | 190 | 0 |
| 61,125 | 61,224 | 950 | 572 | 194 | 0 |
| 61,225 | 61,324 | 954 | 576 | 198 | 0 |
| 61,325 | 61,424 | 958 | 580 | 202 | 0 |
| 61,425 | 61,524 | 962 | 584 | 206 | 0 |
| 61,525 | 61,624 | 966 | 588 | 210 | 0 |
| 61,625 | 61,724 | 970 | 592 | 214 | 0 |
| 61,725 | 61,824 | 974 | 596 | 218 | 0 |
| 61,825 | 61,924 | 978 | 600 | 222 | 0 |
| 61,925 | 62,024 | 982 | 604 | 226 | 0 |
| 62,025 | 62,124 | 986 | 608 | 230 | 0 |
| 62,125 | 62,224 | 990 | 612 | 234 | 0 |
| 62,225 | 62,324 | 994 | 616 | 238 | 0 |
| 62,325 | 62,424 | 998 | 620 | 242 | 0 |
| 62,425 | 62,524 | 1,002 | 624 | 246 | 0 |
| 62,525 | 62,624 | 1,006 | 628 | 250 | 0 |
| 62,625 | 62,724 | 1,010 | 632 | 254 | 0 |
| 62,725 | 62,824 | 1,014 | 636 | 258 | 0 |
| 62,825 | 62,924 | 1,018 | 640 | 262 | 0 |
| 62,925 | 63,024 | 1,023 | 645 | 267 | 0 |
| 63,025 | 63,124 | 1,029 | 651 | 273 | 0 |
| 63,125 | 63,224 | 1,035 | 657 | 279 | 0 |
| 63,225 | 63,324 | 1,041 | 663 | 285 | 0 |
| 63,325 | 63,424 | 1,047 | 669 | 291 | 0 |
| 63,425 | 63,524 | 1,053 | 675 | 297 | 0 |
| 63,525 | 63,624 | 1,059 | 681 | 303 | 0 |
| 63,625 | 63,724 | 1,065 | 687 | 309 | 0 |
| 63,725 | 63,824 | 1,071 | 693 | 315 | 0 |
| 63,825 | 63,924 | 1,077 | 699 | 321 | 0 |
| 63,925 | 64,024 | 1,083 | 705 | 327 | 0 |
| 64,025 | 64,124 | 1,089 | 711 | 333 | 0 |
| 64,125 | 64,224 | 1,095 | 717 | 339 | 0 |
| 64,225 | 64,324 | 1,101 | 723 | 345 | 0 |
| 64,325 | 64,424 | 1,107 | 729 | 351 | 0 |
| 64,425 | 64,524 | 1,113 | 735 | 357 | 0 |
| 64,525 | 64,624 | 1,119 | 741 | 363 | 0 |
| 64,625 | 64,724 | 1,125 | 747 | 369 | 0 |
| 64,725 | 64,824 | 1,131 | 753 | 375 | 0 |
| 64,825 | 64,924 | 1,137 | 759 | 381 | 3 |
| 64,925 | 65,024 | 1,143 | 765 | 387 | 9 |
| 65,025 | 65,124 | 1,149 | 771 | 393 | 15 |
| 65,125 | 65,224 | 1,155 | 777 | 399 | 21 |

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|-------|-----|-----|
| At Least | But not over | 0 | 1 | 2 | 3 |
| 65,225 | 65,324 | 1,161 | 783 | 405 | 27 |
| 65,325 | 65,424 | 1,167 | 789 | 411 | 33 |
| 65,425 | 65,524 | 1,173 | 795 | 417 | 39 |
| 65,525 | 65,624 | 1,179 | 801 | 423 | 45 |
| 65,625 | 65,724 | 1,185 | 807 | 429 | 51 |
| 65,725 | 65,824 | 1,191 | 813 | 435 | 57 |
| 65,825 | 65,924 | 1,197 | 819 | 441 | 63 |
| 65,925 | 66,024 | 1,203 | 825 | 447 | 69 |
| 66,025 | 66,124 | 1,209 | 831 | 453 | 75 |
| 66,125 | 66,224 | 1,215 | 837 | 459 | 81 |
| 66,225 | 66,324 | 1,221 | 843 | 465 | 87 |
| 66,325 | 66,424 | 1,227 | 849 | 471 | 93 |
| 66,425 | 66,524 | 1,233 | 855 | 477 | 99 |
| 66,525 | 66,624 | 1,239 | 861 | 483 | 105 |
| 66,625 | 66,724 | 1,245 | 867 | 489 | 111 |
| 66,725 | 66,824 | 1,251 | 873 | 495 | 117 |
| 66,825 | 66,924 | 1,257 | 879 | 501 | 123 |
| 66,925 | 67,024 | 1,263 | 885 | 507 | 129 |
| 67,025 | 67,124 | 1,269 | 891 | 513 | 135 |
| 67,125 | 67,224 | 1,275 | 897 | 519 | 141 |
| 67,225 | 67,324 | 1,281 | 903 | 525 | 147 |
| 67,325 | 67,424 | 1,287 | 909 | 531 | 153 |
| 67,425 | 67,524 | 1,293 | 915 | 537 | 159 |
| 67,525 | 67,624 | 1,299 | 921 | 543 | 165 |
| 67,625 | 67,724 | 1,305 | 927 | 549 | 171 |
| 67,725 | 67,824 | 1,311 | 933 | 555 | 177 |
| 67,825 | 67,924 | 1,317 | 939 | 561 | 183 |
| 67,925 | 68,024 | 1,323 | 945 | 567 | 189 |
| 68,025 | 68,124 | 1,329 | 951 | 573 | 195 |
| 68,125 | 68,224 | 1,335 | 957 | 579 | 201 |
| 68,225 | 68,324 | 1,341 | 963 | 585 | 207 |
| 68,325 | 68,424 | 1,347 | 969 | 591 | 213 |
| 68,425 | 68,524 | 1,353 | 975 | 597 | 219 |
| 68,525 | 68,624 | 1,359 | 981 | 603 | 225 |
| 68,625 | 68,724 | 1,365 | 987 | 609 | 231 |
| 68,725 | 68,824 | 1,371 | 993 | 615 | 237 |
| 68,825 | 68,924 | 1,377 | 999 | 621 | 243 |
| 68,925 | 69,024 | 1,383 | 1,005 | 627 | 249 |
| 69,025 | 69,124 | 1,389 | 1,011 | 633 | 255 |
| 69,125 | 69,224 | 1,395 | 1,017 | 639 | 261 |
| 69,225 | 69,324 | 1,401 | 1,023 | 645 | 267 |
| 69,325 | 69,424 | 1,407 | 1,029 | 651 | 273 |
| 69,425 | 69,524 | 1,413 | 1,035 | 657 | 279 |
| 69,525 | 69,624 | 1,419 | 1,041 | 663 | 285 |
| 69,625 | 69,724 | 1,425 | 1,047 | 669 | 291 |
| 69,725 | 69,824 | 1,431 | 1,053 | 675 | 297 |
| 69,825 | 69,924 | 1,437 | 1,059 | 681 | 303 |
| 69,925 | 70,024 | 1,443 | 1,065 | 687 | 309 |
| 70,025 | 70,124 | 1,449 | 1,071 | 693 | 315 |
| 70,125 | 70,224 | 1,455 | 1,077 | 699 | 321 |
| 70,225 | 70,324 | 1,461 | 1,083 | 705 | 327 |
| 70,325 | 70,424 | 1,467 | 1,089 | 711 | 333 |
| 70,425 | 70,524 | 1,473 | 1,095 | 717 | 339 |
| 70,525 | 70,624 | 1,479 | 1,101 | 723 | 345 |
| 70,625 | 70,724 | 1,485 | 1,107 | 729 | 351 |

Continued on next page.

2019 California 2EZ Table

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

Head of Household

(continued)

This table gives you credit of \$9,074 for your standard deduction, \$122 for your personal exemption credit, and \$378 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

| If Your Income Is... | | Number of Dependents | | | | |
|----------------------|--------------|----------------------|-------|-------|-------|--|
| At Least | But not over | 0 | 1 | 2 | 3 | |
| 87,225 | 87,324 | 2,713 | 2,335 | 1,957 | 1,579 | |
| 87,325 | 87,424 | 2,721 | 2,343 | 1,965 | 1,587 | |
| 87,425 | 87,524 | 2,729 | 2,351 | 1,973 | 1,595 | |
| 87,525 | 87,624 | 2,737 | 2,359 | 1,981 | 1,603 | |
| 87,625 | 87,724 | 2,745 | 2,367 | 1,989 | 1,611 | |
| 87,725 | 87,824 | 2,753 | 2,375 | 1,997 | 1,619 | |
| 87,825 | 87,924 | 2,762 | 2,384 | 2,006 | 1,628 | |
| 87,925 | 88,024 | 2,771 | 2,393 | 2,015 | 1,637 | |
| 88,025 | 88,124 | 2,781 | 2,403 | 2,025 | 1,647 | |
| 88,125 | 88,224 | 2,790 | 2,412 | 2,034 | 1,656 | |
| 88,225 | 88,324 | 2,799 | 2,421 | 2,043 | 1,665 | |
| 88,325 | 88,424 | 2,808 | 2,430 | 2,052 | 1,674 | |
| 88,425 | 88,524 | 2,818 | 2,440 | 2,062 | 1,684 | |
| 88,525 | 88,624 | 2,827 | 2,449 | 2,071 | 1,693 | |
| 88,625 | 88,724 | 2,836 | 2,458 | 2,080 | 1,702 | |
| 88,725 | 88,824 | 2,846 | 2,468 | 2,090 | 1,712 | |
| 88,825 | 88,924 | 2,855 | 2,477 | 2,099 | 1,721 | |
| 88,925 | 89,024 | 2,864 | 2,486 | 2,108 | 1,730 | |
| 89,025 | 89,124 | 2,874 | 2,496 | 2,118 | 1,740 | |
| 89,125 | 89,224 | 2,883 | 2,505 | 2,127 | 1,749 | |
| 89,225 | 89,324 | 2,892 | 2,514 | 2,136 | 1,758 | |
| 89,325 | 89,424 | 2,901 | 2,523 | 2,145 | 1,767 | |
| 89,425 | 89,524 | 2,911 | 2,533 | 2,155 | 1,777 | |
| 89,525 | 89,624 | 2,920 | 2,542 | 2,164 | 1,786 | |
| 89,625 | 89,724 | 2,929 | 2,551 | 2,173 | 1,795 | |
| 89,725 | 89,824 | 2,939 | 2,561 | 2,183 | 1,805 | |
| 89,825 | 89,924 | 2,948 | 2,570 | 2,192 | 1,814 | |
| 89,925 | 90,024 | 2,957 | 2,579 | 2,201 | 1,823 | |
| 90,025 | 90,124 | 2,967 | 2,589 | 2,211 | 1,833 | |
| 90,125 | 90,224 | 2,976 | 2,598 | 2,220 | 1,842 | |
| 90,225 | 90,324 | 2,985 | 2,607 | 2,229 | 1,851 | |
| 90,325 | 90,424 | 2,994 | 2,616 | 2,238 | 1,860 | |
| 90,425 | 90,524 | 3,004 | 2,626 | 2,248 | 1,870 | |
| 90,525 | 90,624 | 3,013 | 2,635 | 2,257 | 1,879 | |
| 90,625 | 90,724 | 3,022 | 2,644 | 2,266 | 1,888 | |
| 90,725 | 90,824 | 3,032 | 2,654 | 2,276 | 1,898 | |
| 90,825 | 90,924 | 3,041 | 2,663 | 2,285 | 1,907 | |
| 90,925 | 91,024 | 3,050 | 2,672 | 2,294 | 1,916 | |
| 91,025 | 91,124 | 3,060 | 2,682 | 2,304 | 1,926 | |
| 91,125 | 91,224 | 3,069 | 2,691 | 2,313 | 1,935 | |
| 91,225 | 91,324 | 3,078 | 2,700 | 2,322 | 1,944 | |
| 91,325 | 91,424 | 3,087 | 2,709 | 2,331 | 1,953 | |
| 91,425 | 91,524 | 3,097 | 2,719 | 2,341 | 1,963 | |
| 91,525 | 91,624 | 3,106 | 2,728 | 2,350 | 1,972 | |
| 91,625 | 91,724 | 3,115 | 2,737 | 2,359 | 1,981 | |
| 91,725 | 91,824 | 3,125 | 2,747 | 2,369 | 1,991 | |
| 91,825 | 91,924 | 3,134 | 2,756 | 2,378 | 2,000 | |
| 91,925 | 92,024 | 3,143 | 2,765 | 2,387 | 2,009 | |
| 92,025 | 92,124 | 3,153 | 2,775 | 2,397 | 2,019 | |
| 92,125 | 92,224 | 3,162 | 2,784 | 2,406 | 2,028 | |
| 92,225 | 92,324 | 3,171 | 2,793 | 2,415 | 2,037 | |
| 92,325 | 92,424 | 3,180 | 2,802 | 2,424 | 2,046 | |
| 92,425 | 92,524 | 3,190 | 2,812 | 2,434 | 2,056 | |
| 92,525 | 92,624 | 3,199 | 2,821 | 2,443 | 2,065 | |
| 92,625 | 92,724 | 3,208 | 2,830 | 2,452 | 2,074 | |

| If Your Income Is... | | Number of Dependents | | | | |
|----------------------|--------------|----------------------|-------|-------|-------|--|
| At Least | But not over | 0 | 1 | 2 | 3 | |
| 92,725 | 92,824 | 3,218 | 2,840 | 2,462 | 2,084 | |
| 92,825 | 92,924 | 3,227 | 2,849 | 2,471 | 2,093 | |
| 92,925 | 93,024 | 3,236 | 2,858 | 2,480 | 2,102 | |
| 93,025 | 93,124 | 3,246 | 2,868 | 2,490 | 2,112 | |
| 93,125 | 93,224 | 3,255 | 2,877 | 2,499 | 2,121 | |
| 93,225 | 93,324 | 3,264 | 2,886 | 2,508 | 2,130 | |
| 93,325 | 93,424 | 3,273 | 2,895 | 2,517 | 2,139 | |
| 93,425 | 93,524 | 3,283 | 2,905 | 2,527 | 2,149 | |
| 93,525 | 93,624 | 3,292 | 2,914 | 2,536 | 2,158 | |
| 93,625 | 93,724 | 3,301 | 2,923 | 2,545 | 2,167 | |
| 93,725 | 93,824 | 3,311 | 2,933 | 2,555 | 2,177 | |
| 93,825 | 93,924 | 3,320 | 2,942 | 2,564 | 2,186 | |
| 93,925 | 94,024 | 3,329 | 2,951 | 2,573 | 2,195 | |
| 94,025 | 94,124 | 3,339 | 2,961 | 2,583 | 2,205 | |
| 94,125 | 94,224 | 3,348 | 2,970 | 2,592 | 2,214 | |
| 94,225 | 94,324 | 3,357 | 2,979 | 2,601 | 2,223 | |
| 94,325 | 94,424 | 3,366 | 2,988 | 2,610 | 2,232 | |
| 94,425 | 94,524 | 3,376 | 2,998 | 2,620 | 2,242 | |
| 94,525 | 94,624 | 3,385 | 3,007 | 2,629 | 2,251 | |
| 94,625 | 94,724 | 3,394 | 3,016 | 2,638 | 2,260 | |
| 94,725 | 94,824 | 3,404 | 3,026 | 2,648 | 2,270 | |
| 94,825 | 94,924 | 3,413 | 3,035 | 2,657 | 2,279 | |
| 94,925 | 95,024 | 3,422 | 3,044 | 2,666 | 2,288 | |
| 95,025 | 95,124 | 3,432 | 3,054 | 2,676 | 2,298 | |
| 95,125 | 95,224 | 3,441 | 3,063 | 2,685 | 2,307 | |
| 95,225 | 95,324 | 3,450 | 3,072 | 2,694 | 2,316 | |
| 95,325 | 95,424 | 3,459 | 3,081 | 2,703 | 2,325 | |
| 95,425 | 95,524 | 3,469 | 3,091 | 2,713 | 2,335 | |
| 95,525 | 95,624 | 3,478 | 3,100 | 2,722 | 2,344 | |
| 95,625 | 95,724 | 3,487 | 3,109 | 2,731 | 2,353 | |
| 95,725 | 95,824 | 3,497 | 3,119 | 2,741 | 2,363 | |
| 95,825 | 95,924 | 3,506 | 3,128 | 2,750 | 2,372 | |
| 95,925 | 96,024 | 3,515 | 3,137 | 2,759 | 2,381 | |
| 96,025 | 96,124 | 3,525 | 3,147 | 2,769 | 2,391 | |
| 96,125 | 96,224 | 3,534 | 3,156 | 2,778 | 2,400 | |
| 96,225 | 96,324 | 3,543 | 3,165 | 2,787 | 2,409 | |
| 96,325 | 96,424 | 3,552 | 3,174 | 2,796 | 2,418 | |
| 96,425 | 96,524 | 3,562 | 3,184 | 2,806 | 2,428 | |
| 96,525 | 96,624 | 3,571 | 3,193 | 2,815 | 2,437 | |
| 96,625 | 96,724 | 3,580 | 3,202 | 2,824 | 2,446 | |
| 96,725 | 96,824 | 3,590 | 3,212 | 2,834 | 2,456 | |
| 96,825 | 96,924 | 3,599 | 3,221 | 2,843 | 2,465 | |
| 96,925 | 97,024 | 3,608 | 3,230 | 2,852 | 2,474 | |
| 97,025 | 97,124 | 3,618 | 3,240 | 2,862 | 2,484 | |
| 97,125 | 97,224 | 3,627 | 3,249 | 2,871 | 2,493 | |
| 97,225 | 97,324 | 3,636 | 3,258 | 2,880 | 2,502 | |
| 97,325 | 97,424 | 3,645 | 3,267 | 2,889 | 2,511 | |
| 97,425 | 97,524 | 3,655 | 3,277 | 2,899 | 2,521 | |
| 97,525 | 97,624 | 3,664 | 3,286 | 2,908 | 2,530 | |
| 97,625 | 97,724 | 3,673 | 3,295 | 2,917 | 2,539 | |
| 97,725 | 97,824 | 3,683 | 3,305 | 2,927 | 2,549 | |
| 97,825 | 97,924 | 3,692 | 3,314 | 2,936 | 2,558 | |
| 97,925 | 98,024 | 3,701 | 3,323 | 2,945 | 2,567 | |
| 98,025 | 98,124 | 3,711 | 3,333 | 2,955 | 2,577 | |
| 98,125 | 98,224 | 3,720 | 3,342 | 2,964 | 2,586 | |

| If Your Income Is... | | Number of Dependents | | | | |
|----------------------|--------------|----------------------|-------|-------|-------|--|
| At Least | But not over | 0 | 1 | 2 | 3 | |
| 98,225 | 98,324 | 3,729 | 3,351 | 2,973 | 2,595 | |
| 98,325 | 98,424 | 3,738 | 3,360 | 2,982 | 2,604 | |
| 98,425 | 98,524 | 3,748 | 3,370 | 2,992 | 2,614 | |
| 98,525 | 98,624 | 3,757 | 3,379 | 3,001 | 2,623 | |
| 98,625 | 98,724 | 3,766 | 3,388 | 3,010 | 2,632 | |
| 98,725 | 98,824 | 3,776 | 3,398 | 3,020 | 2,642 | |
| 98,825 | 98,924 | 3,785 | 3,407 | 3,029 | 2,651 | |
| 98,925 | 99,024 | 3,794 | 3,416 | 3,038 | 2,660 | |
| 99,025 | 99,124 | 3,804 | 3,426 | 3,048 | 2,670 | |
| 99,125 | 99,224 | 3,813 | 3,435 | 3,057 | 2,679 | |
| 99,225 | 99,324 | 3,822 | 3,444 | 3,066 | 2,688 | |
| 99,325 | 99,424 | 3,831 | 3,453 | 3,075 | 2,697 | |
| 99,425 | 99,524 | 3,841 | 3,463 | 3,085 | 2,707 | |
| 99,525 | 99,624 | 3,850 | 3,472 | 3,094 | 2,716 | |
| 99,625 | 99,724 | 3,859 | 3,481 | 3,103 | 2,725 | |
| 99,725 | 99,824 | 3,869 | 3,491 | 3,113 | 2,735 | |
| 99,825 | 99,924 | 3,878 | 3,500 | 3,122 | 2,744 | |
| 99,925 | 100,000 | 3,887 | 3,509 | 3,131 | 2,753 | |

IF YOUR INCOME IS OVER \$100,000 USE FORM 540, OR FILE ONLINE THROUGH CalFile and e-file. Go to ftb.ca.gov

Continued on next page.

THIS PAGE INTENTIONALLY LEFT BLANK

Visit our website:

ftb.ca.gov

Need Assistance? We're Here To Help!

Want to e-file?

Have a question?

Want to check on your refund?

Need a tax form?



Online Services

Go to ftb.ca.gov for:

- **MyFTB** – view payments, balance due, and withholding information.
- **Web Pay** to pay income taxes. Choose your payment date up to one year in advance.
- **CalFile** – e-file your personal income tax return.
- **Refund Status** – find out when we authorize your refund.
- **Installment Agreement** – request to make monthly payments.
- **Subscription Services** – sign up to receive emails on a variety of tax topics.
- Tax forms and publications.
- FTB legal notices, rulings, and regulations.
- FTB's analysis of pending legislation.
- Internal procedure manuals to learn how we administer law.



Automated Phone Service

Order tax forms and get recorded answers to your tax questions 24 hours a day, 7 days a week, at no charge to you. Call us at 800.338.0505, follow the recorded instructions, and enter the 3-digit code, listed below, when prompted.

Code Frequently Asked Questions:

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

Code California Forms and Publications:

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

General Phone Service

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

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

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

711 or 800.735.2929 California relay service

Asistencia en español

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

Teléfono: 800.852.5711 dentro de los Estados Unidos
916.845.6500 fuera de los Estados Unidos
800.829.1040 para preguntas sobre impuestos federales, llame al IRS

TTY/TDD: 800.822.6268 para personas con discapacidades auditivas o del habla

711 ó 800.735.2929 servicio de relevo de California

\$\$
For
You

Federal Earned Income Tax Credit (EITC)

If you earned less than \$55,952 (less than \$21,370 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.

THIS PAGE INTENTIONALLY LEFT BLANK

Visit our website:

ftb.ca.gov