CALIFORNIA
540 2EZ
Forms & Instructions

2023
Personal Income Tax Booklet

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California e-file

STATE OF CALIFORNIA
Franchise Tax Board
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What's New and Other Important Information for 2023

2023 Tax Law Changes/What's New

Personal Income Tax Products – The 540 2EZ Personal Income Tax Booklet has been reformatted to include only Form 540 2EZ, California Resident Income Tax Return, related instructions, and tax tables. In addition, a new FTB 3514, California Earned Income Tax Credit Booklet, has been created. The new FTB 3514 booklet contains form FTB 3514, instructions, and the EITC tables. To get FTB 3514 booklet and other FTB forms and publications, see "Automated Phone Service" or go to **ftb.ca.gov/forms**.

No-cost or Low-cost Health Care Coverage Information – For taxable years beginning on or after January 1, 2023, we added a new health care coverage information question on the tax return. If you are interested in no-cost or low-cost health care coverage information, check the "Yes" box on Form 540 2EZ, Side 4. See Health Care Coverage Information in the instructions.

California Hope, Opportunity, Perseverance, and Empowerment (HOPE) for Children Trust Account Program – The California HOPE for Children Trust Account Act created the California HOPE for Children Trust Account Program for the purpose of providing an eligible child with a HOPE trust account. For purposes of eligibility for the California Earned Income Tax Credit (EITC) and Young Child Tax Credit (YCTC), for taxable years beginning on or after January 1, 2023, any funds deposited, any investment returns accrued, and any accrued interest in a HOPE trust account and any funds from a HOPE trust account that is withdrawn or transferred by an eligible youth are not considered earned income. For more information, see California Revenue and Taxation Code (R&TC) Section 17141.5.

Federal Veterans Auto and Education Improvement Act (VAEIA) of 2022 – The VAEIA was enacted on January 5, 2023, and made amendments to the federal Servicemembers Civil Relief Act (SCRA). California conforms to the following VAEIA provisions:

- A spouse of a servicemember shall neither lose nor acquire a residence or domicile for purposes of taxation with respect to the person, personal property, or income of the spouse by reason of being absent or present in any tax jurisdiction of the United States solely to be with the servicemember in compliance with the servicemember's military orders.
- For any taxable year of the marriage, a servicemember and the spouse of such servicemember may elect to use for purposes of taxation, regardless of the date on which the marriage of the servicemember and the spouse occurred, any of the following:
  - The residence or domicile of the servicemember.
  - The residence or domicile of the spouse.
  - The permanent duty station of the servicemember.

For more information, get FTB Pub. 1032, Tax Information for Military Personnel.

Use Tax – For taxable years beginning on or after January 1, 2023, and before January 1, 2029, you may not report business purchases subject to use tax on your income tax return if you make more than $10,000 in purchases subject to use tax per calendar year and have not paid use tax on those purchases to a retailer engaged in business in California or to a retailer authorized by the California Department of Tax and

Fee Administration to collect the tax. For other use tax requirements, see specific line instructions for Form 540 2EZ, line 26 and R&TC Section 6225.

Other Important Information

Young Child Tax Credit Expansion – For taxable years beginning on or after January 1, 2022, California expanded the YCTC eligibility to include an eligible individual with a qualifying child who would otherwise have been allowed the California EITC but the individual has earned income of zero dollars or less, does not have net losses in excess of $33,497 in the current taxable year, and does not have wages, salaries, tips, and other employee compensation in excess of $33,497 in the current taxable year. For more information, get form FTB 3514, California Earned Income Tax Credit, or go to **ftb.ca.gov** and search for **yctc**.

Foster Youth Tax Credit – For taxable years beginning on or after January 1, 2022, the refundable Foster Youth Tax Credit (FYTC) is available to an individual and/or spouse/registered domestic partner (RDP) age 18 to 25, who is allowed the California EITC for the taxable year, was in foster care while 13 years of age or older and placed through the California foster care system. For the current taxable year, the maximum amount of credit allowable for each eligible taxpayer is $1,117 and the credit amount phases out as earned income exceeds the threshold amount of $25,775, and completely phases out at $30,932. For more information, see specific line instructions for Form 540 2EZ, line 23c, and get form FTB 3514, see R&TC Section 17052.2, or go to **ftb.ca.gov** and search for **fytc**.

Voter Registration Information – For taxable years beginning on or after January 1, 2022, we added a Voter Registration Information checkbox on the tax return. For more information, see specific line instructions for Form 540 2EZ, Voter Information section.

Timeliness Penalty Abatement – For taxable years beginning on or after January 1, 2022, an individual taxpayer may elect to request a one-time abatement of a failure-to-file or failure-to-pay timeliness penalty either orally or in writing, if certain conditions are met. For more information, see R&TC Section 19132.5, and specific line instructions for Form 540 2EZ, Paying Your Taxes section.

Dependent Exemption Credit with No ID – For taxable years beginning on or after January 1, 2018, taxpayers claiming a dependent exemption credit for a dependent who is ineligible for a Social Security Number (SSN) and a federal Individual Taxpayer Identification Number (ITIN) may provide alternative information to the Franchise Tax Board (FTB) to identify the dependent. For more information, get form FTB 3568, Alternative Identifying Information for the Dependent Exemption Credit.

Taxpayers may amend their tax return beginning with taxable year 2018 to claim the dependent exemption credit. If claiming a refund, taxpayers must amend their returns within the statute of limitations. For more information on how to amend your tax returns, see "Instructions for Filing a 2023 Amended Return."

Minimum Essential Coverage Individual Mandate – For taxable years beginning on or after January 1, 2020, California law requires residents and their dependents to obtain and maintain minimum essential coverage, also referred to as qualifying health care coverage. Individuals who fail to maintain qualifying health care coverage for any month

during the taxable year will be subject to a penalty unless they qualify for an exemption. For more information, see specific line instructions for Form 540 2EZ, line 27, or get form FTB 3853, Health Coverage Exemptions and Individual Shared Responsibility Penalty.

Federal Earned Income Credit (EIC) – Go to the Internal Revenue Service (IRS) website at **irs.gov/taxtopics** and choose topic **601**, get the federal income tax booklet, or go to **irs.gov** and search for **eitc assistant**.

Improper Withholding on Severance Paid to Veterans – The federal 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.

Registered Domestic Partners (RDPs) – 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.

Qualifying to Use Form 540 2EZ

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

General	• California resident entire year	• Not blind
Filing Status	• Single • Married/RDP filing jointly	• Head of household • Qualifying surviving spouse/RDP
You May	• Be claimed as a dependent by another taxpayer (see Note below) • Be 65 years of age or older and claim the senior exemption. If your (or your spouse's/RDP's) 65th birthday is on January 1, 2024, you are considered to be age 65 on December 31, 2023.	
Dependents	0 – 3 allowed	
Types of Income	• Wages, salaries, and tips • Taxable interest, dividends, and pensions • Taxable scholarship and fellowship grants (only if reported on federal Form(s) W-2) • Unemployment compensation (reported on federal Form 1099-G)	• Capital gains from mutual funds (reported on federal Form 1099-DIV, box 2a only) • Paid Family Leave Insurance • U.S. social security benefits • Tier 1 and Tier 2 railroad retirement payments
Total Income	• $100,000 or less (single or head of household) • $200,000 or less (married/RDP filing jointly or qualifying surviving spouse/RDP) Total income includes wages, salaries, tips, taxable scholarship or fellowship grants, interest, dividends, pensions, and capital gains from mutual funds.	
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	• Personal exemption (see Note below) • Up to three dependent exemptions	• Senior exemption
Credits	• Nonrefundable Renter's Credit • Refundable California Earned Income Tax Credit • Refundable Young Child Tax Credit • Refundable Foster Youth 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 $17,813.
- You are married/RDP filing jointly or a qualifying surviving spouse/RDP and your total income is less than or equal to $35,576.
- You are head of household and your total income is less than or equal to $25,176.
- 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, California Resident Income Tax Return, 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 Credit; for more information, see Other Important Information section.

On 12/31/23, my filing status was:	and on 12/31/23, my age was: (If your 65th birthday is on January 1, 2024, you are considered to be age 65 on December 31, 2023.)	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, Tax Information for Head of Household Filing Status.)	Under 65 65 or older	21,561 28,761	36,428 39,911	47,578 48,831	17,249 24,449	32,116 35,599	43,266 44,519
Married/RDP filing jointly (The income of both spouses/RDPs must be combined.)	Under 65 (both spouses/RDPs) 65 or older (one spouse/RDP) 65 or older (both spouses/RDPs)	43,127 50,327 57,527	57,994 61,477 68,677	69,144 70,397 77,597	34,503 41,703 48,903	49,370 52,853 60,053	60,520 61,773 68,973
Qualifying surviving spouse/RDP	Under 65 65 or older		36,428 39,911	47,578 48,831		32,116 35,599	43,266 44,519
Dependent of another person – Any filing status	Any age	More than your standard deduction, see Frequently Asked Questions, question 1.					

2023 Instructions for Form 540 2EZ
California Resident Income Tax Return
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" in this booklet.

You cannot use Form 540 2EZ if:

- You file a joint tax return and either spouse/RDP was a nonresident in 2023. 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 2022.
- You have real estate or other withholding from Form 592-B, Resident and Nonresident Withholding Tax Statement, or Form 593, Real Estate Withholding Statement.

Note: The lines on Form 540 2EZ are numbered with gaps in the line number sequence. For example, line 14 and line 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 2023 Amended Return" in this booklet.

Social security benefits and unemployment compensation may be taxable for federal tax purposes but are **not** taxable for California tax purposes, and are not reported on Form 540 2EZ.

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.

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 2022 tax return under a different last name, write the last name **only** from the 2022 tax return.

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

Enter your SSN in the spaces provided. If you file a joint tax return, enter the SSNs 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.

Principal Residence

If you are under 18 years old or have not filed a California resident income tax return in the prior year, then leave the county and principal/physical address fields blank.

Only complete this section if you are age 18 or older and you have filed a California resident income tax return in the prior year.

- **County** – Enter the county where you have your principal/physical residence on the date that you file your Form 540 2EZ. If you reside in a foreign country at the time of filing, leave the county field blank.
- If your principal/physical residence address at the time of filing is the same as the address you provided at the top of this form, check the box provided on this line.
- If your principal/physical residence address at the time of filing is different from the address at the top of this form, provide the address of your principal/physical residence in the spaces provided.
- If you reside in a foreign country at the time of filing, enter the city, province or state, and country in the city field. Follow the country's practice for entering the postal code. **Do not** abbreviate the country name.

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 (RDPs) 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, 2023:

- 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 a surviving spouse before January 1, 2023, and did not remarry or enter into another RDP in 2023 (see Qualifying Surviving Spouse/RDP).

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, 2023, even if you did not live with your spouse/RDP at the end of 2023.
- Your spouse/RDP died in 2023 and you did not remarry or enter into another RDP in 2023.
- Your spouse/RDP died in 2024 before the 2023 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, Tax Information for 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, 2023.
- You paid more than one-half the cost of keeping up your home for the year in 2023.
- 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 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 Surviving Spouse/RDP

You are a qualifying surviving spouse/RDP if **all** of the items below apply:

- Your spouse/RDP died in 2021 or 2022, and you did not remarry or enter into another RDP in 2023.
- 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 2023:
    - The child had gross income of $4,700 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 surviving spouse/RDP" filing status.
- This child lived in your home for all of 2023. 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 their tax return, even if they choose not to, and your total income is less than or equal to 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	$17,813
Married/RDP filing jointly or Qualifying surviving spouse/RDP	$35,576
Head of Household	$25,176

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

Single. . . . . $ 5,013

Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP $10,376

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 years of age or older, enter 1; if both are 65 years of age or older, enter 2.

If your (or if married/RDP, your spouse's/RDP's) 65th birthday is on January 1, 2024, you are considered to be age 65 on December 31, 2023.

Line 8 – Dependents

You must enter the first name, last name, SSN or ITIN, and relationship of each of the dependents you are allowed to claim.

If you claim more than three dependents, get Form 540 online at **ftb.ca.gov/forms** or file online through **CalFile** or **e-file**.

For taxable years beginning on or after January 1, 2018, taxpayers claiming a dependent exemption credit for a dependent who is ineligible for an SSN and a federal ITIN may provide alternative information to the Franchise Tax Board (FTB) to identify the dependent.

To claim the dependent exemption credit, taxpayers complete form FTB 3568, Alternative Identifying Information for the Dependent Exemption Credit, attach the form and required documentation to their tax return, and write "no id" in the SSN field of line 8, Dependents, on Form 540 2EZ. For each dependent being claimed that does not have an SSN and an ITIN, a form FTB 3568 must be provided along with supporting documentation. If you e-file, attach any requested forms, schedules, and documents according to your software's instructions.

Taxpayers may amend their tax returns beginning with taxable year 2018 to claim the dependent exemption credit. These taxpayers should complete an amended Form 540 2EZ, write "no id" in the SSN field on the Dependents line, and attach Schedule X. To complete Schedule X, check box m for "Other" on Part II, line 1, and write the explanation "Claim dependent exemption credit with no id and form FTB 3568 is attached" on Part II, line 2. Make sure to attach form FTB 3568 and the required supporting documents in addition to the amended tax return and Schedule X. If taxpayers do not claim the dependent exemption credit on their original 2023 tax return, they may amend their 2023 tax return following the same procedures used to amend their previous year amended tax returns beginning with taxable year 2018. If claiming a refund, taxpayers must amend their returns within the statute of limitations. For more information, get FTB Notice 2021-01.

If your dependent child was born and died in 2023 and you do not have an SSN or an ITIN for the child, write "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 e-file, attach any requested forms, schedules, and documents according to your software's instructions.

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, Wage and Tax Statement, 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.

✓Tip **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 more information regarding California tax treatment of distributions from pension plans, annuities, or individual retirement arrangements, get FTB Pub. 1005, Pension and Annuity Guidelines. **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, Dividends and Distributions, 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 correct table. If your filing status is:

Single	Go to page 23
Married/RDP filing jointly or Qualifying surviving spouse/RDP	Go to page 29
Head of Household	Go to page 40

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

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 23 . . . .
   • Married/RDP filing jointly or Qualifying surviving spouse/RDP, go to page 29 . . . .   1._____
   • Head of household, go to page 40. . . . .

2. • If single or head of household, enter $144 . . . . . .
   • If married/RDP and both spouses/RDPs can be claimed as a dependent by another taxpayer, enter $288 . . . .   2._____
   • If married/RDP and only one spouse/RDP can be claimed, enter $144 . . . .
   • If qualifying surviving spouse/RDP, enter $288 . .

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 $144. If you entered 2 in the box on line 7, enter $288.

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 the "Nonrefundable Renter's Credit Qualification Record" included in this booklet 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, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., box 14. 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 14. The FTB verifies all withholding claimed from federal Forms W-2 or 1099-R with the Employment Development Department (EDD).

Line 23a – Earned Income Tax Credit (EITC)

Enter your Earned Income Tax Credit from form FTB 3514, California Earned Income Tax Credit, line 20.

Line 23b – Young Child Tax Credit (YCTC)

Enter your Young Child Tax Credit from form FTB 3514, line 28.

Line 23c – Foster Youth Tax Credit (FYTC)

Enter your Foster Youth Tax Credit from form FTB 3514, line 39.

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 (CRS: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.
- Make more than $10,000 in purchases subject to use tax per calendar year and have not paid use tax on those purchases to a retailer engaged in business in California or to a retailer authorized by the California Department of Tax and Fee Administration to collect the tax.
- 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 15 for a general explanation of California use tax.

Use Tax Worksheet

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

- You prefer to calculate the amount of use tax due based upon your actual purchases subject to use tax, rather than based on an estimate.
- You owe use tax on any item purchased for use in a trade or business 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 (CRS: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			$0
$10,000	to	$19,999	$1
$20,000	to	$29,999	$2
$30,000	to	$39,999	$3
$40,000	to	$49,999	$4
$50,000	to	$59,999	$5
$60,000	to	$69,999	$6
$70,000	to	$79,999	$7
$80,000	to	$89,999	$8
$90,000	to	$99,999	$9
$100,000	to	$124,999	$10
$125,000	to	$149,999	$12
$150,000	to	$174,999	$15
$175,000	to	$199,999	$17
More than $199,999 – Multiply AGI by 0.009% (x 0.00009)			

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.

ISR Penalty

Line 27 – Individual Shared Responsibility (ISR) Penalty

Check the box on Form 540 2EZ, line 27, if you, your spouse/RDP (if filing a joint return), and anyone you can or do claim as a dependent had minimum essential coverage (also referred to as qualifying health care coverage) that covered all of 2023. Medicare Part A or C qualifies as minimum essential coverage. If you check the box on Form 540 2EZ, line 27, you do not owe the individual shared responsibility penalty and do not need to file form FTB 3853, Health Coverage Exemptions and Individual Shared Responsibility Penalty. For more information, get form FTB 3853.

If you and your household did not have full-year health care coverage, then go to form FTB 3853 to determine if you have an individual shared responsibility penalty. Enter your individual shared responsibility penalty from form FTB 3853, Part IV, line 1.

Overpaid Tax/Tax Due

Line 32 – Overpaid Tax

If the amount on line 30 is more than the amount on line 21, your payments and credits are more than your tax. Subtract the amount on line 21 from line 30. Enter the result on line 32.

Refund Intercept – The FTB administers the Interagency Intercept Collection (IIC) program on behalf of the State Controller's Office. The IIC program intercepts (offsets) refunds when individuals and business entities owe delinquent debts to government agencies including the IRS and California colleges. All refunds are subject to interception. The FTB only intercepts the amount owed.

Refunds from joint tax returns may be applied to the debts of the taxpayer or spouse/RDP. After all tax liabilities are paid, any remaining credit will be applied to requested voluntary contributions, if any, and the remainder will be refunded.

If the debt was previously paid to the requestor and the FTB also intercepted the refund, any overpayment will be refunded by the agency that received the funds.

For more information, go to **ftb.ca.gov** and search for **interagency intercept collection**.

Line 33 – Tax Due

If the amount on line 30 is less than the amount on line 21, subtract the amount on line 30 from the amount on line 21. Enter the result on line 33. 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 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, Sides 3 and 4. 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, the 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 34 – Total Contributions

Add amounts in code 400 through code 445. Enter the result on line 34.

Line 35 – Amount You Owe

If you do not have an amount on line 32, add the amount on line 29, line 31, line 33, and line 34. Enter the result on line 35.

If you have an amount on line 32 and the amount on line 34 is more than line 32, subtract line 32 from line 34. Enter the difference on line 35.

Paying Your Taxes

You must pay 100% of the amount you owe by April 15, 2024, to avoid interest and penalties. (When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.) Notably, effective for tax years beginning on or after January 1, 2022, you may request a one-time abatement of a timeliness penalty if: (1) you were not previously required to file a California personal income tax return or have not previously been granted first-time abatement, (2) you have filed all required returns as of the date of the request for first-time abatement, and (3) you have paid, or are in a current arrangement to pay, all tax currently due. Additionally, the underpayment of estimated tax 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 near the end of the Direct Deposit instructions 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 ACI Payments, Inc. (formerly Official Payments) to offer you this service. ACI Payments, Inc. charges a convenience fee based on the amount of your payment.

Go to the ACI Payments, Inc. website at **officialpayments.com** and select **Payment Center**, or call 800.2PAY.TAX or 800.272.9829 and follow the recorded instructions. ACI Payments, Inc. 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

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 "2023 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 36 – Refund or No Amount Due

Did you report an amount on line 34?

No   Enter the amount from line 32 on line 36. 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 34 is:
- Less than the amount on line 32, subtract line 34 from line 32 and enter the difference on line 36. This is your refund amount.
- More than the amount on line 32, enter zero on line 36.

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 37 and line 38. 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 near the end of the Direct Deposit instructions.

Individual taxpayers may request that their 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 37 and line 38 must equal the total amount of your refund on line 36. If line 37 and line 38 do not equal line 36, the FTB will issue a paper check.

When filing an amended return, only complete the amended Form 540 2EZ through line 36. Next, complete 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 37 and line 38. The total of the amended Form 540 2EZ, line 37 and line 38 must equal the total amount of your refund on Schedule X, line 11. If the total of the amended Form 540 2EZ, line 37 and line 38 does 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, the FTB may first verify with your financial institution that the name on the account you designated to receive the direct deposit refund matches the name provided on the tax return.

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

Direct Deposit for ScholarShare 529 College Savings Plans – If you have a ScholarShare 529 College Savings Plan account maintained by the ScholarShare Investment Board, you may have your refund directly deposited to your ScholarShare account. Please visit **scholarshare529.com** for instructions.

Voter Information

Voter Registration Information – You may register to vote if you meet these requirements:

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

For information on voter registration, check the box on Form 540 2EZ, Side 4, and go to the California Secretary of State website at **sos.ca.gov/elections** or see "Voting Is Everybody's Business" section on the Additional Information page included in this booklet.

Health Care Coverage Information

If you are interested in no-cost or low-cost health care coverage information, check the "Yes" box on Form 540 2EZ, Side 4. If you check the "Yes" box, you, and your spouse/RDP, if filing a joint tax return, authorize the FTB to share limited information from your tax return with Covered California (the state agency that provides Californians with access to affordable health insurance) for their outreach and enrollment efforts. Limited information that will be shared include the following:

- Taxpayer name, or in the case of taxpayers filing a joint tax return, the names of both spouses or registered domestic partners.
- Full mailing address listed on the tax return.
- Number and age of household dependents.
- Gross Income.

Sign Your Tax Return

Sign your tax return on Side 5. 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 applicable paid preparer information on Side 5 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 2023 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 2024 tax return. This is April 15, 2025, 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 5 of Form 540 2EZ.

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

Caution: Form 540 2EZ has five sides. When filing Form 540 2EZ, you must send all five sides to the FTB.

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

✓**Tip** e-file and skip this page! The tax 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. For purposes of California income tax, references to a spouse, husband, or wife also refer to a California Registered Domestic Partnership (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. **Do not mail this record. Keep with your tax records.**

1. Were you a resident of California for the entire year in 2023?
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 2023 and is otherwise qualified.
YES. Go to question 2.   **NO.** Stop here. File Form 540NR. Go to **ftb.ca.gov/forms** for more information regarding this form.
2. Is your California adjusted gross income, the amount on Form 540 2EZ, line 16:
• $50,746 or less if single; or   • $101,492 or less if married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP?
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 2023, 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 2023?
NO. Go to question 6.   **YES.** Go to question 5.
5. For more than half the year in 2023, 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 2023?
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 2023?
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 2023?
YES. Go to question 11.   **NO.** Go to question 9.
9. Did your spouse/RDP claim the homeowner's property tax exemption anytime during 2023?
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 2023?
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 surviving spouse/RDP, 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 2023, which qualified you for this credit.

Street Address	City, State, and ZIP Code	Dates Rented in 2023 (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		

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, 2024, and claim the Senior Exemption Credit, you may make a combined total contribution of up to $288 or $144 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 information 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 Voluntary Tax Contribution 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 Voluntary Tax Contribution 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 Voluntary Tax Contribution 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 Voluntary Tax Contribution 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 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 444, Suicide Prevention Voluntary Tax Contribution Fund – Contributions will be used to support crisis centers located in the state that are active members of the National Suicide Prevention Lifeline, with priority given to those crisis centers located in rural and desert communities.

Code 445, Mental Health Crisis Prevention 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.

Additional Information

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. For more information, get FTB 4058, California Taxpayers' Bill of Rights - Information for Taxpayers.

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: Tax Expenditures, 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 "Estimated Use Tax Lookup Table", in the instructions for Line 26, Use Tax, in this booklet, 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 (CRS: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 your daytime and evening telephone numbers. If you have a question about a notice that we sent to you, be sure to include a copy of the notice. Send your letter to:

> FRANCHISE TAX BOARD
> PO BOX 942840
> SACRAMENTO CA 94240-0040

We will respond within 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.

Instructions for Filing a 2023 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 addess, 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 36. Next, complete 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 37 and line 38. The total of the amended Form 540 2EZ, line 37 and line 38 must equal the total amount of your refund on Schedule X, line 11. If the total of the amended Form 540 2EZ, line 37 and line 38 do not equal Schedule X, line 11, the FTB will issue a paper check.

Dependent Exemption Credit with No ID – For taxable years beginning on or after January 1, 2018, taxpayers claiming a dependent exemption credit for a dependent who is ineligible for an SSN and a federal ITIN may provide alternative information to the FTB to identify the dependent. To claim the dependent exemption credit, taxpayers complete form FTB 3568, attach the form and required documentation to their tax return, and write "no id" in the SSN field of line 8, Dependents, on Form 540 2EZ. For each dependent being claimed that does not have an SSN and an ITIN, a form FTB 3568 must be provided along with supporting documentation.

If you are amending a return beginning with taxable year 2018 to claim dependent exemption credit, complete an amended Form 540 2EZ, and write "no id" in the SSN field on the Dependents line, and attach Schedule X. To complete Schedule X, check box m for "Other" on Part II, line 1, and write the explanation "Claim dependent exemption credit with no id and form FTB 3568 is attached" on Part II, line 2. Make sure to attach form FTB 3568 and the required supporting documents in addition to the amended return and Schedule X. If you do not claim the dependent exemption credit on the original 2023 tax return, you may amend the 2023 tax return following the same procedure used to amend your previous year amended tax returns beginning with taxable year 2018. If claiming a refund, taxpayers must amend their returns within the statute of limitations. For more information, get FTB Notice 2021-01.

Purpose

Use Form 540 2EZ to amend your original or previously filed 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 1040-X, 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 l 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 at the end of this booklet.

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 an 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 may change from joint to separate tax returns after the due date of the tax return. Get the instructions for Form 540 for more information.

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 in an RDP on the last day of the taxable year.

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

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2023 California 2EZ Table
Single

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

This table gives you credit of $5,363 for your standard deduction, $144 for your personal exemption credit, and $446 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income Is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of Dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is… At Least	But Not Over	0	1	2	3
0	17,813	0	0	0	0
17,814	17,913	2	0	0	0
17,914	18,013	4	0	0	0
18,014	18,113	6	0	0	0
18,114	18,213	8	0	0	0
18,214	18,313	10	0	0	0
18,314	18,413	12	0	0	0
18,414	18,513	14	0	0	0
18,514	18,613	16	0	0	0
18,614	18,713	18	0	0	0
18,714	18,813	20	0	0	0
18,814	18,913	22	0	0	0
18,914	19,013	24	0	0	0
19,014	19,113	26	0	0	0
19,114	19,213	28	0	0	0
19,214	19,313	30	0	0	0
19,314	19,413	32	0	0	0
19,414	19,513	34	0	0	0
19,514	19,613	36	0	0	0
19,614	19,713	38	0	0	0
19,714	19,813	40	0	0	0
19,814	19,913	42	0	0	0
19,914	20,013	44	0	0	0
20,014	20,113	46	0	0	0
20,114	20,213	48	0	0	0
20,214	20,313	50	0	0	0
20,314	20,413	52	0	0	0
20,414	20,513	54	0	0	0
20,514	20,613	56	0	0	0
20,614	20,713	58	0	0	0
20,714	20,813	60	0	0	0
20,814	20,913	62	0	0	0
20,914	21,013	64	0	0	0
21,014	21,113	66	0	0	0
21,114	21,213	68	0	0	0
21,214	21,313	70	0	0	0
21,314	21,413	72	0	0	0
21,414	21,513	74	0	0	0
21,514	21,613	76	0	0	0
21,614	21,713	78	0	0	0
21,714	21,813	80	0	0	0
21,814	21,913	82	0	0	0
21,914	22,013	84	0	0	0
22,014	22,113	86	0	0	0
22,114	22,213	88	0	0	0
22,214	22,313	90	0	0	0
22,314	22,413	92	0	0	0
22,414	22,513	94	0	0	0
22,514	22,613	96	0	0	0
22,614	22,713	98	0	0	0
22,714	22,813	100	0	0	0
22,814	22,913	102	0	0	0
22,914	23,013	104	0	0	0
23,014	23,113	106	0	0	0
23,114	23,213	108	0	0	0

If Your Income Is… At Least	But Not Over	0	1	2	3
23,214	23,313	110	0	0	0
23,314	23,413	112	0	0	0
23,414	23,513	114	0	0	0
23,514	23,613	116	0	0	0
23,614	23,713	118	0	0	0
23,714	23,813	120	0	0	0
23,814	23,913	122	0	0	0
23,914	24,013	124	0	0	0
24,014	24,113	126	0	0	0
24,114	24,213	128	0	0	0
24,214	24,313	130	0	0	0
24,314	24,413	132	0	0	0
24,414	24,513	134	0	0	0
24,514	24,613	136	0	0	0
24,614	24,713	138	0	0	0
24,714	24,813	140	0	0	0
24,814	24,913	142	0	0	0
24,914	25,013	144	0	0	0
25,014	25,113	146	0	0	0
25,114	25,213	148	0	0	0
25,214	25,313	150	0	0	0
25,314	25,413	152	0	0	0
25,414	25,513	154	0	0	0
25,514	25,613	156	0	0	0
25,614	25,713	158	0	0	0
25,714	25,813	160	0	0	0
25,814	25,913	162	0	0	0
25,914	26,013	164	0	0	0
26,014	26,113	166	0	0	0
26,114	26,213	168	0	0	0
26,214	26,313	170	0	0	0
26,314	26,413	172	0	0	0
26,414	26,513	174	0	0	0
26,514	26,613	176	0	0	0
26,614	26,713	178	0	0	0
26,714	26,813	180	0	0	0
26,814	26,913	182	0	0	0
26,914	27,013	184	0	0	0
27,014	27,113	186	0	0	0
27,114	27,213	188	0	0	0
27,214	27,313	190	0	0	0
27,314	27,413	192	0	0	0
27,414	27,513	194	0	0	0
27,514	27,613	196	0	0	0
27,614	27,713	198	0	0	0
27,714	27,813	200	0	0	0
27,814	27,913	202	0	0	0
27,914	28,013	204	0	0	0
28,014	28,113	206	0	0	0
28,114	28,213	208	0	0	0
28,214	28,313	210	0	0	0
28,314	28,413	212	0	0	0
28,414	28,513	214	0	0	0
28,514	28,613	216	0	0	0
28,614	28,713	218	0	0	0

If Your Income Is… At Least	But Not Over	0	1	2	3
28,714	28,813	220	0	0	0
28,814	28,913	222	0	0	0
28,914	29,013	224	0	0	0
29,014	29,113	226	0	0	0
29,114	29,213	228	0	0	0
29,214	29,313	230	0	0	0
29,314	29,413	232	0	0	0
29,414	29,513	234	0	0	0
29,514	29,613	236	0	0	0
29,614	29,713	238	0	0	0
29,714	29,813	240	0	0	0
29,814	29,913	242	0	0	0
29,914	30,013	244	0	0	0
30,014	30,113	246	0	0	0
30,114	30,213	250	0	0	0
30,214	30,313	254	0	0	0
30,314	30,413	258	0	0	0
30,414	30,513	262	0	0	0
30,514	30,613	266	0	0	0
30,614	30,713	270	0	0	0
30,714	30,813	274	0	0	0
30,814	30,913	278	0	0	0
30,914	31,013	282	0	0	0
31,014	31,113	286	0	0	0
31,114	31,213	290	0	0	0
31,214	31,313	294	0	0	0
31,314	31,413	298	0	0	0
31,414	31,513	302	0	0	0
31,514	31,613	306	0	0	0
31,614	31,713	310	0	0	0
31,714	31,813	314	0	0	0
31,814	31,913	318	0	0	0
31,914	32,013	322	0	0	0
32,014	32,113	326	0	0	0
32,114	32,213	330	0	0	0
32,214	32,313	334	0	0	0
32,314	32,413	338	0	0	0
32,414	32,513	342	0	0	0
32,514	32,613	346	0	0	0
32,614	32,713	350	0	0	0
32,714	32,813	354	0	0	0
32,814	32,913	358	0	0	0
32,914	33,013	362	0	0	0
33,014	33,113	366	0	0	0
33,114	33,213	370	0	0	0
33,214	33,313	374	0	0	0
33,314	33,413	378	0	0	0
33,414	33,513	382	0	0	0
33,514	33,613	386	0	0	0
33,614	33,713	390	0	0	0
33,714	33,813	394	0	0	0
33,814	33,913	398	0	0	0
33,914	34,013	402	0	0	0
34,014	34,113	406	0	0	0
34,114	34,213	410	0	0	0

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

This table gives you credit of $5,363 for your standard deduction, $144 for your personal exemption credit, and $446 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
34,214	34,313	414	0	0	0
34,314	34,413	418	0	0	0
34,414	34,513	422	0	0	0
34,514	34,613	426	0	0	0
34,614	34,713	430	0	0	0
34,714	34,813	434	0	0	0
34,814	34,913	438	0	0	0
34,914	35,013	442	0	0	0
35,014	35,113	446	0	0	0
35,114	35,213	450	4	0	0
35,214	35,313	454	8	0	0
35,314	35,413	458	12	0	0
35,414	35,513	462	16	0	0
35,514	35,613	466	20	0	0
35,614	35,713	470	24	0	0
35,714	35,813	474	28	0	0
35,814	35,913	478	32	0	0
35,914	36,013	482	36	0	0
36,014	36,113	486	40	0	0
36,114	36,213	490	44	0	0
36,214	36,313	494	48	0	0
36,314	36,413	498	52	0	0
36,414	36,513	502	56	0	0
36,514	36,613	506	60	0	0
36,614	36,713	510	64	0	0
36,714	36,813	514	68	0	0
36,814	36,913	518	72	0	0
36,914	37,013	522	76	0	0
37,014	37,113	526	80	0	0
37,114	37,213	530	84	0	0
37,214	37,313	534	88	0	0
37,314	37,413	538	92	0	0
37,414	37,513	542	96	0	0
37,514	37,613	546	100	0	0
37,614	37,713	550	104	0	0
37,714	37,813	554	108	0	0
37,814	37,913	558	112	0	0
37,914	38,013	562	116	0	0
38,014	38,113	566	120	0	0
38,114	38,213	570	124	0	0
38,214	38,313	574	128	0	0
38,314	38,413	578	132	0	0
38,414	38,513	582	136	0	0
38,514	38,613	586	140	0	0
38,614	38,713	590	144	0	0
38,714	38,813	594	148	0	0
38,814	38,913	598	152	0	0
38,914	39,013	602	156	0	0
39,014	39,113	606	160	0	0
39,114	39,213	610	164	0	0
39,214	39,313	614	168	0	0
39,314	39,413	618	172	0	0
39,414	39,513	622	176	0	0
39,514	39,613	626	180	0	0
39,614	39,713	630	184	0	0

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
39,714	39,813	634	188	0	0
39,814	39,913	638	192	0	0
39,914	40,013	642	196	0	0
40,014	40,113	646	200	0	0
40,114	40,213	650	204	0	0
40,214	40,313	654	208	0	0
40,314	40,413	658	212	0	0
40,414	40,513	662	216	0	0
40,514	40,613	666	220	0	0
40,614	40,713	670	224	0	0
40,714	40,813	674	228	0	0
40,814	40,913	678	232	0	0
40,914	41,013	682	236	0	0
41,014	41,113	686	240	0	0
41,114	41,213	690	244	0	0
41,214	41,313	694	248	0	0
41,314	41,413	698	252	0	0
41,414	41,513	702	256	0	0
41,514	41,613	706	260	0	0
41,614	41,713	710	264	0	0
41,714	41,813	714	268	0	0
41,814	41,913	718	272	0	0
41,914	42,013	722	276	0	0
42,014	42,113	726	280	0	0
42,114	42,213	730	284	0	0
42,214	42,313	734	288	0	0
42,314	42,413	738	292	0	0
42,414	42,513	742	296	0	0
42,514	42,613	746	300	0	0
42,614	42,713	750	304	0	0
42,714	42,813	754	308	0	0
42,814	42,913	758	312	0	0
42,914	43,013	762	316	0	0
43,014	43,113	766	320	0	0
43,114	43,213	770	324	0	0
43,214	43,313	774	328	0	0
43,314	43,413	778	332	0	0
43,414	43,513	782	336	0	0
43,514	43,613	786	340	0	0
43,614	43,713	790	344	0	0
43,714	43,813	794	348	0	0
43,814	43,913	798	352	0	0
43,914	44,013	802	356	0	0
44,014	44,113	806	360	0	0
44,114	44,213	810	364	0	0
44,214	44,313	814	368	0	0
44,314	44,413	819	373	0	0
44,414	44,513	825	379	0	0
44,514	44,613	831	385	0	0
44,614	44,713	837	391	0	0
44,714	44,813	843	397	0	0
44,814	44,913	849	403	0	0
44,914	45,013	855	409	0	0
45,014	45,113	861	415	0	0
45,114	45,213	867	421	0	0

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
45,214	45,313	873	427	0	0
45,314	45,413	879	433	0	0
45,414	45,513	885	439	0	0
45,514	45,613	891	445	0	0
45,614	45,713	897	451	5	0
45,714	45,813	903	457	11	0
45,814	45,913	909	463	17	0
45,914	46,013	915	469	23	0
46,014	46,113	921	475	29	0
46,114	46,213	927	481	35	0
46,214	46,313	933	487	41	0
46,314	46,413	939	493	47	0
46,414	46,513	945	499	53	0
46,514	46,613	951	505	59	0
46,614	46,713	957	511	65	0
46,714	46,813	963	517	71	0
46,814	46,913	969	523	77	0
46,914	47,013	975	529	83	0
47,014	47,113	981	535	89	0
47,114	47,213	987	541	95	0
47,214	47,313	993	547	101	0
47,314	47,413	999	553	107	0
47,414	47,513	1,005	559	113	0
47,514	47,613	1,011	565	119	0
47,614	47,713	1,017	571	125	0
47,714	47,813	1,023	577	131	0
47,814	47,913	1,029	583	137	0
47,914	48,013	1,035	589	143	0
48,014	48,113	1,041	595	149	0
48,114	48,213	1,047	601	155	0
48,214	48,313	1,053	607	161	0
48,314	48,413	1,059	613	167	0
48,414	48,513	1,065	619	173	0
48,514	48,613	1,071	625	179	0
48,614	48,713	1,077	631	185	0
48,714	48,813	1,083	637	191	0
48,814	48,913	1,089	643	197	0
48,914	49,013	1,095	649	203	0
49,014	49,113	1,101	655	209	0
49,114	49,213	1,107	661	215	0
49,214	49,313	1,113	667	221	0
49,314	49,413	1,119	673	227	0
49,414	49,513	1,125	679	233	0
49,514	49,613	1,131	685	239	0
49,614	49,713	1,137	691	245	0
49,714	49,813	1,143	697	251	0
49,814	49,913	1,149	703	257	0
49,914	50,013	1,155	709	263	0
50,014	50,113	1,161	715	269	0
50,114	50,213	1,167	721	275	0
50,214	50,313	1,173	727	281	0
50,314	50,413	1,179	733	287	0
50,414	50,513	1,185	739	293	0
50,514	50,613	1,191	745	299	0
50,614	50,713	1,197	751	305	0

This table gives you credit of $5,363 for your standard deduction, $144 for your personal exemption credit, and $446 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.

At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3
50,714	50,813	1,203	757	311	0	56,214	56,313	1,533	1,087	641	195	61,714	61,813	1,909	1,463	1,017	571
50,814	50,913	1,209	763	317	0	56,314	56,413	1,539	1,093	647	201	61,814	61,913	1,917	1,471	1,025	579
50,914	51,013	1,215	769	323	0	56,414	56,513	1,545	1,099	653	207	61,914	62,013	1,925	1,479	1,033	587
51,014	51,113	1,221	775	329	0	56,514	56,613	1,551	1,105	659	213	62,014	62,113	1,933	1,487	1,041	595
51,114	51,213	1,227	781	335	0	56,614	56,713	1,557	1,111	665	219	62,114	62,213	1,941	1,495	1,049	603
51,214	51,313	1,233	787	341	0	56,714	56,813	1,563	1,117	671	225	62,214	62,313	1,949	1,503	1,057	611
51,314	51,413	1,239	793	347	0	56,814	56,913	1,569	1,123	677	231	62,314	62,413	1,957	1,511	1,065	619
51,414	51,513	1,245	799	353	0	56,914	57,013	1,575	1,129	683	237	62,414	62,513	1,965	1,519	1,073	627
51,514	51,613	1,251	805	359	0	57,014	57,113	1,581	1,135	689	243	62,514	62,613	1,973	1,527	1,081	635
51,614	51,713	1,257	811	365	0	57,114	57,213	1,587	1,141	695	249	62,614	62,713	1,981	1,535	1,089	643
51,714	51,813	1,263	817	371	0	57,214	57,313	1,593	1,147	701	255	62,714	62,813	1,989	1,543	1,097	651
51,814	51,913	1,269	823	377	0	57,314	57,413	1,599	1,153	707	261	62,814	62,913	1,997	1,551	1,105	659
51,914	52,013	1,275	829	383	0	57,414	57,513	1,605	1,159	713	267	62,914	63,013	2,005	1,559	1,113	667
52,014	52,113	1,281	835	389	0	57,514	57,613	1,611	1,165	719	273	63,014	63,113	2,013	1,567	1,121	675
52,114	52,213	1,287	841	395	0	57,614	57,713	1,617	1,171	725	279	63,114	63,213	2,021	1,575	1,129	683
52,214	52,313	1,293	847	401	0	57,714	57,813	1,623	1,177	731	285	63,214	63,313	2,029	1,583	1,137	691
52,314	52,413	1,299	853	407	0	57,814	57,913	1,629	1,183	737	291	63,314	63,413	2,037	1,591	1,145	699
52,414	52,513	1,305	859	413	0	57,914	58,013	1,635	1,189	743	297	63,414	63,513	2,045	1,599	1,153	707
52,514	52,613	1,311	865	419	0	58,014	58,113	1,641	1,195	749	303	63,514	63,613	2,053	1,607	1,161	715
52,614	52,713	1,317	871	425	0	58,114	58,213	1,647	1,201	755	309	63,614	63,713	2,061	1,615	1,169	723
52,714	52,813	1,323	877	431	0	58,214	58,313	1,653	1,207	761	315	63,714	63,813	2,069	1,623	1,177	731
52,814	52,913	1,329	883	437	0	58,314	58,413	1,659	1,213	767	321	63,814	63,913	2,077	1,631	1,185	739
52,914	53,013	1,335	889	443	0	58,414	58,513	1,665	1,219	773	327	63,914	64,013	2,085	1,639	1,193	747
53,014	53,113	1,341	895	449	3	58,514	58,613	1,671	1,225	779	333	64,014	64,113	2,093	1,647	1,201	755
53,114	53,213	1,347	901	455	9	58,614	58,713	1,677	1,231	785	339	64,114	64,213	2,101	1,655	1,209	763
53,214	53,313	1,353	907	461	15	58,714	58,813	1,683	1,237	791	345	64,214	64,313	2,109	1,663	1,217	771
53,314	53,413	1,359	913	467	21	58,814	58,913	1,689	1,243	797	351	64,314	64,413	2,117	1,671	1,225	779
53,414	53,513	1,365	919	473	27	58,914	59,013	1,695	1,249	803	357	64,414	64,513	2,125	1,679	1,233	787
53,514	53,613	1,371	925	479	33	59,014	59,113	1,701	1,255	809	363	64,514	64,613	2,133	1,687	1,241	795
53,614	53,713	1,377	931	485	39	59,114	59,213	1,707	1,261	815	369	64,614	64,713	2,141	1,695	1,249	803
53,714	53,813	1,383	937	491	45	59,214	59,313	1,713	1,267	821	375	64,714	64,813	2,149	1,703	1,257	811
53,814	53,913	1,389	943	497	51	59,314	59,413	1,719	1,273	827	381	64,814	64,913	2,157	1,711	1,265	819
53,914	54,013	1,395	949	503	57	59,414	59,513	1,725	1,279	833	387	64,914	65,013	2,165	1,719	1,273	827
54,014	54,113	1,401	955	509	63	59,514	59,613	1,733	1,287	841	395	65,014	65,113	2,173	1,727	1,281	835
54,114	54,213	1,407	961	515	69	59,614	59,713	1,741	1,295	849	403	65,114	65,213	2,181	1,735	1,289	843
54,214	54,313	1,413	967	521	75	59,714	59,813	1,749	1,303	857	411	65,214	65,313	2,189	1,743	1,297	851
54,314	54,413	1,419	973	527	81	59,814	59,913	1,757	1,311	865	419	65,314	65,413	2,197	1,751	1,305	859
54,414	54,513	1,425	979	533	87	59,914	60,013	1,765	1,319	873	427	65,414	65,513	2,205	1,759	1,313	867
54,514	54,613	1,431	985	539	93	60,014	60,113	1,773	1,327	881	435	65,514	65,613	2,213	1,767	1,321	875
54,614	54,713	1,437	991	545	99	60,114	60,213	1,781	1,335	889	443	65,614	65,713	2,221	1,775	1,329	883
54,714	54,813	1,443	997	551	105	60,214	60,313	1,789	1,343	897	451	65,714	65,813	2,229	1,783	1,337	891
54,814	54,913	1,449	1,003	557	111	60,314	60,413	1,797	1,351	905	459	65,814	65,913	2,237	1,791	1,345	899
54,914	55,013	1,455	1,009	563	117	60,414	60,513	1,805	1,359	913	467	65,914	66,013	2,245	1,799	1,353	907
55,014	55,113	1,461	1,015	569	123	60,514	60,613	1,813	1,367	921	475	66,014	66,113	2,253	1,807	1,361	915
55,114	55,213	1,467	1,021	575	129	60,614	60,713	1,821	1,375	929	483	66,114	66,213	2,261	1,815	1,369	923
55,214	55,313	1,473	1,027	581	135	60,714	60,813	1,829	1,383	937	491	66,214	66,313	2,269	1,823	1,377	931
55,314	55,413	1,479	1,033	587	141	60,814	60,913	1,837	1,391	945	499	66,314	66,413	2,277	1,831	1,385	939
55,414	55,513	1,485	1,039	593	147	60,914	61,013	1,845	1,399	953	507	66,414	66,513	2,285	1,839	1,393	947
55,514	55,613	1,491	1,045	599	153	61,014	61,113	1,853	1,407	961	515	66,514	66,613	2,293	1,847	1,401	955
55,614	55,713	1,497	1,051	605	159	61,114	61,213	1,861	1,415	969	523	66,614	66,713	2,301	1,855	1,409	963
55,714	55,813	1,503	1,057	611	165	61,214	61,313	1,869	1,423	977	531	66,714	66,813	2,309	1,863	1,417	971
55,814	55,913	1,509	1,063	617	171	61,314	61,413	1,877	1,431	985	539	66,814	66,913	2,317	1,871	1,425	979
55,914	56,013	1,515	1,069	623	177	61,414	61,513	1,885	1,439	993	547	66,914	67,013	2,325	1,879	1,433	987
56,014	56,113	1,521	1,075	629	183	61,514	61,613	1,893	1,447	1,001	555	67,014	67,113	2,333	1,887	1,441	995
56,114	56,213	1,527	1,081	635	189	61,614	61,713	1,901	1,455	1,009	563	67,114	67,213	2,341	1,895	1,449	1,003

Continued on next page.

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

This table gives you credit of $5,363 for your standard deduction, $144 for your personal exemption credit, and $446 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income Is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of Dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is… At Least	But Not Over	0	1	2	3
67,214	67,313	2,349	1,903	1,457	1,011
67,314	67,413	2,357	1,911	1,465	1,019
67,414	67,513	2,365	1,919	1,473	1,027
67,514	67,613	2,373	1,927	1,481	1,035
67,614	67,713	2,381	1,935	1,489	1,043
67,714	67,813	2,389	1,943	1,497	1,051
67,814	67,913	2,397	1,951	1,505	1,059
67,914	68,013	2,405	1,959	1,513	1,067
68,014	68,113	2,413	1,967	1,521	1,075
68,114	68,213	2,421	1,975	1,529	1,083
68,214	68,313	2,429	1,983	1,537	1,091
68,314	68,413	2,437	1,991	1,545	1,099
68,414	68,513	2,445	1,999	1,553	1,107
68,514	68,613	2,453	2,007	1,561	1,115
68,614	68,713	2,461	2,015	1,569	1,123
68,714	68,813	2,469	2,023	1,577	1,131
68,814	68,913	2,477	2,031	1,585	1,139
68,914	69,013	2,485	2,039	1,593	1,147
69,014	69,113	2,493	2,047	1,601	1,155
69,114	69,213	2,501	2,055	1,609	1,163
69,214	69,313	2,509	2,063	1,617	1,171
69,314	69,413	2,517	2,071	1,625	1,179
69,414	69,513	2,525	2,079	1,633	1,187
69,514	69,613	2,533	2,087	1,641	1,195
69,614	69,713	2,541	2,095	1,649	1,203
69,714	69,813	2,549	2,103	1,657	1,211
69,814	69,913	2,557	2,111	1,665	1,219
69,914	70,013	2,565	2,119	1,673	1,227
70,014	70,113	2,573	2,127	1,681	1,235
70,114	70,213	2,581	2,135	1,689	1,243
70,214	70,313	2,589	2,143	1,697	1,251
70,314	70,413	2,597	2,151	1,705	1,259
70,414	70,513	2,605	2,159	1,713	1,267
70,514	70,613	2,613	2,167	1,721	1,275
70,614	70,713	2,621	2,175	1,729	1,283
70,714	70,813	2,629	2,183	1,737	1,291
70,814	70,913	2,637	2,191	1,745	1,299
70,914	71,013	2,645	2,199	1,753	1,307
71,014	71,113	2,653	2,207	1,761	1,315
71,114	71,213	2,661	2,215	1,769	1,323
71,214	71,313	2,669	2,223	1,777	1,331
71,314	71,413	2,677	2,231	1,785	1,339
71,414	71,513	2,685	2,239	1,793	1,347
71,514	71,613	2,693	2,247	1,801	1,355
71,614	71,713	2,701	2,255	1,809	1,363
71,714	71,813	2,709	2,263	1,817	1,371
71,814	71,913	2,717	2,271	1,825	1,379
71,914	72,013	2,725	2,279	1,833	1,387
72,014	72,113	2,733	2,287	1,841	1,395
72,114	72,213	2,741	2,295	1,849	1,403
72,214	72,313	2,749	2,303	1,857	1,411
72,314	72,413	2,757	2,311	1,865	1,419
72,414	72,513	2,765	2,319	1,873	1,427
72,514	72,613	2,773	2,327	1,881	1,435
72,614	72,713	2,781	2,335	1,889	1,443

If Your Income Is… At Least	But Not Over	0	1	2	3
72,714	72,813	2,789	2,343	1,897	1,451
72,814	72,913	2,797	2,351	1,905	1,459
72,914	73,013	2,805	2,359	1,913	1,467
73,014	73,113	2,813	2,367	1,921	1,475
73,114	73,213	2,821	2,375	1,929	1,483
73,214	73,313	2,829	2,383	1,937	1,491
73,314	73,413	2,837	2,391	1,945	1,499
73,414	73,513	2,845	2,399	1,953	1,507
73,514	73,613	2,853	2,407	1,961	1,515
73,614	73,713	2,861	2,415	1,969	1,523
73,714	73,813	2,870	2,424	1,978	1,532
73,814	73,913	2,879	2,433	1,987	1,541
73,914	74,013	2,889	2,443	1,997	1,551
74,014	74,113	2,898	2,452	2,006	1,560
74,114	74,213	2,907	2,461	2,015	1,569
74,214	74,313	2,917	2,471	2,025	1,579
74,314	74,413	2,926	2,480	2,034	1,588
74,414	74,513	2,935	2,489	2,043	1,597
74,514	74,613	2,944	2,498	2,052	1,606
74,614	74,713	2,954	2,508	2,062	1,616
74,714	74,813	2,963	2,517	2,071	1,625
74,814	74,913	2,972	2,526	2,080	1,634
74,914	75,013	2,982	2,536	2,090	1,644
75,014	75,113	2,991	2,545	2,099	1,653
75,114	75,213	3,000	2,554	2,108	1,662
75,214	75,313	3,010	2,564	2,118	1,672
75,314	75,413	3,019	2,573	2,127	1,681
75,414	75,513	3,028	2,582	2,136	1,690
75,514	75,613	3,037	2,591	2,145	1,699
75,614	75,713	3,047	2,601	2,155	1,709
75,714	75,813	3,056	2,610	2,164	1,718
75,814	75,913	3,065	2,619	2,173	1,727
75,914	76,013	3,075	2,629	2,183	1,737
76,014	76,113	3,084	2,638	2,192	1,746
76,114	76,213	3,093	2,647	2,201	1,755
76,214	76,313	3,103	2,657	2,211	1,765
76,314	76,413	3,112	2,666	2,220	1,774
76,414	76,513	3,121	2,675	2,229	1,783
76,514	76,613	3,130	2,684	2,238	1,792
76,614	76,713	3,140	2,694	2,248	1,802
76,714	76,813	3,149	2,703	2,257	1,811
76,814	76,913	3,158	2,712	2,266	1,820
76,914	77,013	3,168	2,722	2,276	1,830
77,014	77,113	3,177	2,731	2,285	1,839
77,114	77,213	3,186	2,740	2,294	1,848
77,214	77,313	3,196	2,750	2,304	1,858
77,314	77,413	3,205	2,759	2,313	1,867
77,414	77,513	3,214	2,768	2,322	1,876
77,514	77,613	3,223	2,777	2,331	1,885
77,614	77,713	3,233	2,787	2,341	1,895
77,714	77,813	3,242	2,796	2,350	1,904
77,814	77,913	3,251	2,805	2,359	1,913
77,914	78,013	3,261	2,815	2,369	1,923
78,014	78,113	3,270	2,824	2,378	1,932
78,114	78,213	3,279	2,833	2,387	1,941

If Your Income Is… At Least	But Not Over	0	1	2	3
78,214	78,313	3,289	2,843	2,397	1,951
78,314	78,413	3,298	2,852	2,406	1,960
78,414	78,513	3,307	2,861	2,415	1,969
78,514	78,613	3,316	2,870	2,424	1,978
78,614	78,713	3,326	2,880	2,434	1,988
78,714	78,813	3,335	2,889	2,443	1,997
78,814	78,913	3,344	2,898	2,452	2,006
78,914	79,013	3,354	2,908	2,462	2,016
79,014	79,113	3,363	2,917	2,471	2,025
79,114	79,213	3,372	2,926	2,480	2,034
79,214	79,313	3,382	2,936	2,490	2,044
79,314	79,413	3,391	2,945	2,499	2,053
79,414	79,513	3,400	2,954	2,508	2,062
79,514	79,613	3,409	2,963	2,517	2,071
79,614	79,713	3,419	2,973	2,527	2,081
79,714	79,813	3,428	2,982	2,536	2,090
79,814	79,913	3,437	2,991	2,545	2,099
79,914	80,013	3,447	3,001	2,555	2,109
80,014	80,113	3,456	3,010	2,564	2,118
80,114	80,213	3,465	3,019	2,573	2,127
80,214	80,313	3,475	3,029	2,583	2,137
80,314	80,413	3,484	3,038	2,592	2,146
80,414	80,513	3,493	3,047	2,601	2,155
80,514	80,613	3,502	3,056	2,610	2,164
80,614	80,713	3,512	3,066	2,620	2,174
80,714	80,813	3,521	3,075	2,629	2,183
80,814	80,913	3,530	3,084	2,638	2,192
80,914	81,013	3,540	3,094	2,648	2,202
81,014	81,113	3,549	3,103	2,657	2,211
81,114	81,213	3,558	3,112	2,666	2,220
81,214	81,313	3,568	3,122	2,676	2,230
81,314	81,413	3,577	3,131	2,685	2,239
81,414	81,513	3,586	3,140	2,694	2,248
81,514	81,613	3,595	3,149	2,703	2,257
81,614	81,713	3,605	3,159	2,713	2,267
81,714	81,813	3,614	3,168	2,722	2,276
81,814	81,913	3,623	3,177	2,731	2,285
81,914	82,013	3,633	3,187	2,741	2,295
82,014	82,113	3,642	3,196	2,750	2,304
82,114	82,213	3,651	3,205	2,759	2,313
82,214	82,313	3,661	3,215	2,769	2,323
82,314	82,413	3,670	3,224	2,778	2,332
82,414	82,513	3,679	3,233	2,787	2,341
82,514	82,613	3,688	3,242	2,796	2,350
82,614	82,713	3,698	3,252	2,806	2,360
82,714	82,813	3,707	3,261	2,815	2,369
82,814	82,913	3,716	3,270	2,824	2,378
82,914	83,013	3,726	3,280	2,834	2,388
83,014	83,113	3,735	3,289	2,843	2,397
83,114	83,213	3,744	3,298	2,852	2,406
83,214	83,313	3,754	3,308	2,862	2,416
83,314	83,413	3,763	3,317	2,871	2,425
83,414	83,513	3,772	3,326	2,880	2,434
83,514	83,613	3,781	3,335	2,889	2,443
83,614	83,713	3,791	3,345	2,899	2,453

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

This table gives you credit of $5,363 for your standard deduction, $144 for your personal exemption credit, and $446 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.

At Least	But Not Over	0	1	2	3
83,714	83,813	3,800	3,354	2,908	2,462
83,814	83,913	3,809	3,363	2,917	2,471
83,914	84,013	3,819	3,373	2,927	2,481
84,014	84,113	3,828	3,382	2,936	2,490
84,114	84,213	3,837	3,391	2,945	2,499
84,214	84,313	3,847	3,401	2,955	2,509
84,314	84,413	3,856	3,410	2,964	2,518
84,414	84,513	3,865	3,419	2,973	2,527
84,514	84,613	3,874	3,428	2,982	2,536
84,614	84,713	3,884	3,438	2,992	2,546
84,714	84,813	3,893	3,447	3,001	2,555
84,814	84,913	3,902	3,456	3,010	2,564
84,914	85,013	3,912	3,466	3,020	2,574
85,014	85,113	3,921	3,475	3,029	2,583
85,114	85,213	3,930	3,484	3,038	2,592
85,214	85,313	3,940	3,494	3,048	2,602
85,314	85,413	3,949	3,503	3,057	2,611
85,414	85,513	3,958	3,512	3,066	2,620
85,514	85,613	3,967	3,521	3,075	2,629
85,614	85,713	3,977	3,531	3,085	2,639
85,714	85,813	3,986	3,540	3,094	2,648
85,814	85,913	3,995	3,549	3,103	2,657
85,914	86,013	4,005	3,559	3,113	2,667
86,014	86,113	4,014	3,568	3,122	2,676
86,114	86,213	4,023	3,577	3,131	2,685
86,214	86,313	4,033	3,587	3,141	2,695
86,314	86,413	4,042	3,596	3,150	2,704
86,414	86,513	4,051	3,605	3,159	2,713
86,514	86,613	4,060	3,614	3,168	2,722
86,614	86,713	4,070	3,624	3,178	2,732
86,714	86,813	4,079	3,633	3,187	2,741
86,814	86,913	4,088	3,642	3,196	2,750
86,914	87,013	4,098	3,652	3,206	2,760
87,014	87,113	4,107	3,661	3,215	2,769
87,114	87,213	4,116	3,670	3,224	2,778
87,214	87,313	4,126	3,680	3,234	2,788
87,314	87,413	4,135	3,689	3,243	2,797
87,414	87,513	4,144	3,698	3,252	2,806
87,514	87,613	4,153	3,707	3,261	2,815
87,614	87,713	4,163	3,717	3,271	2,825
87,714	87,813	4,172	3,726	3,280	2,834
87,814	87,913	4,181	3,735	3,289	2,843
87,914	88,013	4,191	3,745	3,299	2,853
88,014	88,113	4,200	3,754	3,308	2,862
88,114	88,213	4,209	3,763	3,317	2,871
88,214	88,313	4,219	3,773	3,327	2,881
88,314	88,413	4,228	3,782	3,336	2,890
88,414	88,513	4,237	3,791	3,345	2,899
88,514	88,613	4,246	3,800	3,354	2,908
88,614	88,713	4,256	3,810	3,364	2,918
88,714	88,813	4,265	3,819	3,373	2,927
88,814	88,913	4,274	3,828	3,382	2,936
88,914	89,013	4,284	3,838	3,392	2,946
89,014	89,113	4,293	3,847	3,401	2,955
89,114	89,213	4,302	3,856	3,410	2,964
89,214	89,313	4,312	3,866	3,420	2,974
89,314	89,413	4,321	3,875	3,429	2,983
89,414	89,513	4,330	3,884	3,438	2,992
89,514	89,613	4,339	3,893	3,447	3,001
89,614	89,713	4,349	3,903	3,457	3,011
89,714	89,813	4,358	3,912	3,466	3,020
89,814	89,913	4,367	3,921	3,475	3,029
89,914	90,013	4,377	3,931	3,485	3,039
90,014	90,113	4,386	3,940	3,494	3,048
90,114	90,213	4,395	3,949	3,503	3,057
90,214	90,313	4,405	3,959	3,513	3,067
90,314	90,413	4,414	3,968	3,522	3,076
90,414	90,513	4,423	3,977	3,531	3,085
90,514	90,613	4,432	3,986	3,540	3,094
90,614	90,713	4,442	3,996	3,550	3,104
90,714	90,813	4,451	4,005	3,559	3,113
90,814	90,913	4,460	4,014	3,568	3,122
90,914	91,013	4,470	4,024	3,578	3,132
91,014	91,113	4,479	4,033	3,587	3,141
91,114	91,213	4,488	4,042	3,596	3,150
91,214	91,313	4,498	4,052	3,606	3,160
91,314	91,413	4,507	4,061	3,615	3,169
91,414	91,513	4,516	4,070	3,624	3,178
91,514	91,613	4,525	4,079	3,633	3,187
91,614	91,713	4,535	4,089	3,643	3,197
91,714	91,813	4,544	4,098	3,652	3,206
91,814	91,913	4,553	4,107	3,661	3,215
91,914	92,013	4,563	4,117	3,671	3,225
92,014	92,113	4,572	4,126	3,680	3,234
92,114	92,213	4,581	4,135	3,689	3,243
92,214	92,313	4,591	4,145	3,699	3,253
92,314	92,413	4,600	4,154	3,708	3,262
92,414	92,513	4,609	4,163	3,717	3,271
92,514	92,613	4,618	4,172	3,726	3,280
92,614	92,713	4,628	4,182	3,736	3,290
92,714	92,813	4,637	4,191	3,745	3,299
92,814	92,913	4,646	4,200	3,754	3,308
92,914	93,013	4,656	4,210	3,764	3,318
93,014	93,113	4,665	4,219	3,773	3,327
93,114	93,213	4,674	4,228	3,782	3,336
93,214	93,313	4,684	4,238	3,792	3,346
93,314	93,413	4,693	4,247	3,801	3,355
93,414	93,513	4,702	4,256	3,810	3,364
93,514	93,613	4,711	4,265	3,819	3,373
93,614	93,713	4,721	4,275	3,829	3,383
93,714	93,813	4,730	4,284	3,838	3,392
93,814	93,913	4,739	4,293	3,847	3,401
93,914	94,013	4,749	4,303	3,857	3,411
94,014	94,113	4,758	4,312	3,866	3,420
94,114	94,213	4,767	4,321	3,875	3,429
94,214	94,313	4,777	4,331	3,885	3,439
94,314	94,413	4,786	4,340	3,894	3,448
94,414	94,513	4,795	4,349	3,903	3,457
94,514	94,613	4,804	4,358	3,912	3,466
94,614	94,713	4,814	4,368	3,922	3,476
94,714	94,813	4,823	4,377	3,931	3,485
94,814	94,913	4,832	4,386	3,940	3,494
94,914	95,013	4,842	4,396	3,950	3,504
95,014	95,113	4,851	4,405	3,959	3,513
95,114	95,213	4,860	4,414	3,968	3,522
95,214	95,313	4,870	4,424	3,978	3,532
95,314	95,413	4,879	4,433	3,987	3,541
95,414	95,513	4,888	4,442	3,996	3,550
95,514	95,613	4,897	4,451	4,005	3,559
95,614	95,713	4,907	4,461	4,015	3,569
95,714	95,813	4,916	4,470	4,024	3,578
95,814	95,913	4,925	4,479	4,033	3,587
95,914	96,013	4,935	4,489	4,043	3,597
96,014	96,113	4,944	4,498	4,052	3,606
96,114	96,213	4,953	4,507	4,061	3,615
96,214	96,313	4,963	4,517	4,071	3,625
96,314	96,413	4,972	4,526	4,080	3,634
96,414	96,513	4,981	4,535	4,089	3,643
96,514	96,613	4,990	4,544	4,098	3,652
96,614	96,713	5,000	4,554	4,108	3,662
96,714	96,813	5,009	4,563	4,117	3,671
96,814	96,913	5,018	4,572	4,126	3,680
96,914	97,013	5,028	4,582	4,136	3,690
97,014	97,113	5,037	4,591	4,145	3,699
97,114	97,213	5,046	4,600	4,154	3,708
97,214	97,313	5,056	4,610	4,164	3,718
97,314	97,413	5,065	4,619	4,173	3,727
97,414	97,513	5,074	4,628	4,182	3,736
97,514	97,613	5,083	4,637	4,191	3,745
97,614	97,713	5,093	4,647	4,201	3,755
97,714	97,813	5,102	4,656	4,210	3,764
97,814	97,913	5,111	4,665	4,219	3,773
97,914	98,013	5,121	4,675	4,229	3,783
98,014	98,113	5,130	4,684	4,238	3,792
98,114	98,213	5,139	4,693	4,247	3,801
98,214	98,313	5,149	4,703	4,257	3,811
98,314	98,413	5,158	4,712	4,266	3,820
98,414	98,513	5,167	4,721	4,275	3,829
98,514	98,613	5,176	4,730	4,284	3,838
98,614	98,713	5,186	4,740	4,294	3,848
98,714	98,813	5,195	4,749	4,303	3,857
98,814	98,913	5,204	4,758	4,312	3,866
98,914	99,013	5,214	4,768	4,322	3,876
99,014	99,113	5,223	4,777	4,331	3,885
99,114	99,213	5,232	4,786	4,340	3,894
99,214	99,313	5,242	4,796	4,350	3,904
99,314	99,413	5,251	4,805	4,359	3,913
99,414	99,513	5,260	4,814	4,368	3,922
99,514	99,613	5,269	4,823	4,377	3,931
99,614	99,713	5,279	4,833	4,387	3,941

This table gives you credit of $5,363 for your standard deduction, $144 for your personal exemption credit, and $446 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
99,714	99,813	5,288	4,842	4,396	3,950
99,814	99,913	5,297	4,851	4,405	3,959
99,914	100,000	5,307	4,861	4,415	3,969

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

This table gives you credit of $10,726 for your standard deduction, $288 for your personal exemption credit, and $446 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income Is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of Dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is… At Least	But Not Over	0	1	2	3	If Your Income Is… At Least	But Not Over	0	1	2	3	If Your Income Is… At Least	But Not Over	0	1	2	3
0	35,576	0	0	0	0	40,977	41,076	110	0	0	0	46,477	46,576	220	0	0	0
35,577	35,676	2	0	0	0	41,077	41,176	112	0	0	0	46,577	46,676	222	0	0	0
35,677	35,776	4	0	0	0	41,177	41,276	114	0	0	0	46,677	46,776	224	0	0	0
35,777	35,876	6	0	0	0	41,277	41,376	116	0	0	0	46,777	46,876	226	0	0	0
35,877	35,976	8	0	0	0	41,377	41,476	118	0	0	0	46,877	46,976	228	0	0	0
35,977	36,076	10	0	0	0	41,477	41,576	120	0	0	0	46,977	47,076	230	0	0	0
36,077	36,176	12	0	0	0	41,577	41,676	122	0	0	0	47,077	47,176	232	0	0	0
36,177	36,276	14	0	0	0	41,677	41,776	124	0	0	0	47,177	47,276	234	0	0	0
36,277	36,376	16	0	0	0	41,777	41,876	126	0	0	0	47,277	47,376	236	0	0	0
36,377	36,476	18	0	0	0	41,877	41,976	128	0	0	0	47,377	47,476	238	0	0	0
36,477	36,576	20	0	0	0	41,977	42,076	130	0	0	0	47,477	47,576	240	0	0	0
36,577	36,676	22	0	0	0	42,077	42,176	132	0	0	0	47,577	47,676	242	0	0	0
36,677	36,776	24	0	0	0	42,177	42,276	134	0	0	0	47,677	47,776	244	0	0	0
36,777	36,876	26	0	0	0	42,277	42,376	136	0	0	0	47,777	47,876	246	0	0	0
36,877	36,976	28	0	0	0	42,377	42,476	138	0	0	0	47,877	47,976	248	0	0	0
36,977	37,076	30	0	0	0	42,477	42,576	140	0	0	0	47,977	48,076	250	0	0	0
37,077	37,176	32	0	0	0	42,577	42,676	142	0	0	0	48,077	48,176	252	0	0	0
37,177	37,276	34	0	0	0	42,677	42,776	144	0	0	0	48,177	48,276	254	0	0	0
37,277	37,376	36	0	0	0	42,777	42,876	146	0	0	0	48,277	48,376	256	0	0	0
37,377	37,476	38	0	0	0	42,877	42,976	148	0	0	0	48,377	48,476	258	0	0	0
37,477	37,576	40	0	0	0	42,977	43,076	150	0	0	0	48,477	48,576	260	0	0	0
37,577	37,676	42	0	0	0	43,077	43,176	152	0	0	0	48,577	48,676	262	0	0	0
37,677	37,776	44	0	0	0	43,177	43,276	154	0	0	0	48,677	48,776	264	0	0	0
37,777	37,876	46	0	0	0	43,277	43,376	156	0	0	0	48,777	48,876	266	0	0	0
37,877	37,976	48	0	0	0	43,377	43,476	158	0	0	0	48,877	48,976	268	0	0	0
37,977	38,076	50	0	0	0	43,477	43,576	160	0	0	0	48,977	49,076	270	0	0	0
38,077	38,176	52	0	0	0	43,577	43,676	162	0	0	0	49,077	49,176	272	0	0	0
38,177	38,276	54	0	0	0	43,677	43,776	164	0	0	0	49,177	49,276	274	0	0	0
38,277	38,376	56	0	0	0	43,777	43,876	166	0	0	0	49,277	49,376	276	0	0	0
38,377	38,476	58	0	0	0	43,877	43,976	168	0	0	0	49,377	49,476	278	0	0	0
38,477	38,576	60	0	0	0	43,977	44,076	170	0	0	0	49,477	49,576	280	0	0	0
38,577	38,676	62	0	0	0	44,077	44,176	172	0	0	0	49,577	49,676	282	0	0	0
38,677	38,776	64	0	0	0	44,177	44,276	174	0	0	0	49,677	49,776	284	0	0	0
38,777	38,876	66	0	0	0	44,277	44,376	176	0	0	0	49,777	49,876	286	0	0	0
38,877	38,976	68	0	0	0	44,377	44,476	178	0	0	0	49,877	49,976	288	0	0	0
38,977	39,076	70	0	0	0	44,477	44,576	180	0	0	0	49,977	50,076	290	0	0	0
39,077	39,176	72	0	0	0	44,577	44,676	182	0	0	0	50,077	50,176	292	0	0	0
39,177	39,276	74	0	0	0	44,677	44,776	184	0	0	0	50,177	50,276	294	0	0	0
39,277	39,376	76	0	0	0	44,777	44,876	186	0	0	0	50,277	50,376	296	0	0	0
39,377	39,476	78	0	0	0	44,877	44,976	188	0	0	0	50,377	50,476	298	0	0	0
39,477	39,576	80	0	0	0	44,977	45,076	190	0	0	0	50,477	50,576	300	0	0	0
39,577	39,676	82	0	0	0	45,077	45,176	192	0	0	0	50,577	50,676	302	0	0	0
39,677	39,776	84	0	0	0	45,177	45,276	194	0	0	0	50,677	50,776	304	0	0	0
39,777	39,876	86	0	0	0	45,277	45,376	196	0	0	0	50,777	50,876	306	0	0	0
39,877	39,976	88	0	0	0	45,377	45,476	198	0	0	0	50,877	50,976	308	0	0	0
39,977	40,076	90	0	0	0	45,477	45,576	200	0	0	0	50,977	51,076	310	0	0	0
40,077	40,176	92	0	0	0	45,577	45,676	202	0	0	0	51,077	51,176	312	0	0	0
40,177	40,276	94	0	0	0	45,677	45,776	204	0	0	0	51,177	51,276	314	0	0	0
40,277	40,376	96	0	0	0	45,777	45,876	206	0	0	0	51,277	51,376	316	0	0	0
40,377	40,476	98	0	0	0	45,877	45,976	208	0	0	0	51,377	51,476	318	0	0	0
40,477	40,576	100	0	0	0	45,977	46,076	210	0	0	0	51,477	51,576	320	0	0	0
40,577	40,676	102	0	0	0	46,077	46,176	212	0	0	0	51,577	51,676	322	0	0	0
40,677	40,776	104	0	0	0	46,177	46,276	214	0	0	0	51,677	51,776	324	0	0	0
40,777	40,876	106	0	0	0	46,277	46,376	216	0	0	0	51,777	51,876	326	0	0	0
40,877	40,976	108	0	0	0	46,377	46,476	218	0	0	0	51,877	51,976	328	0	0	0

2023 California 2EZ Table — Married/RDP Filing Jointly or Qualifying Surviving Spouse/RDP

Caution: Do not use these tables for Form 540 or Form 540NR. *(continued)*

This table gives you credit of $10,726 for your standard deduction, $288 for your personal exemption credit, and $446 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.

At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3
51,977	52,076	330	0	0	0	57,477	57,576	440	0	0	0	62,977	63,076	608	162	0	0
52,077	52,176	332	0	0	0	57,577	57,676	442	0	0	0	63,077	63,176	612	166	0	0
52,177	52,276	334	0	0	0	57,677	57,776	444	0	0	0	63,177	63,276	616	170	0	0
52,277	52,376	336	0	0	0	57,777	57,876	446	0	0	0	63,277	63,376	620	174	0	0
52,377	52,476	338	0	0	0	57,877	57,976	448	2	0	0	63,377	63,476	624	178	0	0
52,477	52,576	340	0	0	0	57,977	58,076	450	4	0	0	63,477	63,576	628	182	0	0
52,577	52,676	342	0	0	0	58,077	58,176	452	6	0	0	63,577	63,676	632	186	0	0
52,677	52,776	344	0	0	0	58,177	58,276	454	8	0	0	63,677	63,776	636	190	0	0
52,777	52,876	346	0	0	0	58,277	58,376	456	10	0	0	63,777	63,876	640	194	0	0
52,877	52,976	348	0	0	0	58,377	58,476	458	12	0	0	63,877	63,976	644	198	0	0
52,977	53,076	350	0	0	0	58,477	58,576	460	14	0	0	63,977	64,076	648	202	0	0
53,077	53,176	352	0	0	0	58,577	58,676	462	16	0	0	64,077	64,176	652	206	0	0
53,177	53,276	354	0	0	0	58,677	58,776	464	18	0	0	64,177	64,276	656	210	0	0
53,277	53,376	356	0	0	0	58,777	58,876	466	20	0	0	64,277	64,376	660	214	0	0
53,377	53,476	358	0	0	0	58,877	58,976	468	22	0	0	64,377	64,476	664	218	0	0
53,477	53,576	360	0	0	0	58,977	59,076	470	24	0	0	64,477	64,576	668	222	0	0
53,577	53,676	362	0	0	0	59,077	59,176	472	26	0	0	64,577	64,676	672	226	0	0
53,677	53,776	364	0	0	0	59,177	59,276	474	28	0	0	64,677	64,776	676	230	0	0
53,777	53,876	366	0	0	0	59,277	59,376	476	30	0	0	64,777	64,876	680	234	0	0
53,877	53,976	368	0	0	0	59,377	59,476	478	32	0	0	64,877	64,976	684	238	0	0
53,977	54,076	370	0	0	0	59,477	59,576	480	34	0	0	64,977	65,076	688	242	0	0
54,077	54,176	372	0	0	0	59,577	59,676	482	36	0	0	65,077	65,176	692	246	0	0
54,177	54,276	374	0	0	0	59,677	59,776	484	38	0	0	65,177	65,276	696	250	0	0
54,277	54,376	376	0	0	0	59,777	59,876	486	40	0	0	65,277	65,376	700	254	0	0
54,377	54,476	378	0	0	0	59,877	59,976	488	42	0	0	65,377	65,476	704	258	0	0
54,477	54,576	380	0	0	0	59,977	60,076	490	44	0	0	65,477	65,576	708	262	0	0
54,577	54,676	382	0	0	0	60,077	60,176	492	46	0	0	65,577	65,676	712	266	0	0
54,677	54,776	384	0	0	0	60,177	60,276	496	50	0	0	65,677	65,776	716	270	0	0
54,777	54,876	386	0	0	0	60,277	60,376	500	54	0	0	65,777	65,876	720	274	0	0
54,877	54,976	388	0	0	0	60,377	60,476	504	58	0	0	65,877	65,976	724	278	0	0
54,977	55,076	390	0	0	0	60,477	60,576	508	62	0	0	65,977	66,076	728	282	0	0
55,077	55,176	392	0	0	0	60,577	60,676	512	66	0	0	66,077	66,176	732	286	0	0
55,177	55,276	394	0	0	0	60,677	60,776	516	70	0	0	66,177	66,276	736	290	0	0
55,277	55,376	396	0	0	0	60,777	60,876	520	74	0	0	66,277	66,376	740	294	0	0
55,377	55,476	398	0	0	0	60,877	60,976	524	78	0	0	66,377	66,476	744	298	0	0
55,477	55,576	400	0	0	0	60,977	61,076	528	82	0	0	66,477	66,576	748	302	0	0
55,577	55,676	402	0	0	0	61,077	61,176	532	86	0	0	66,577	66,676	752	306	0	0
55,677	55,776	404	0	0	0	61,177	61,276	536	90	0	0	66,677	66,776	756	310	0	0
55,777	55,876	406	0	0	0	61,277	61,376	540	94	0	0	66,777	66,876	760	314	0	0
55,877	55,976	408	0	0	0	61,377	61,476	544	98	0	0	66,877	66,976	764	318	0	0
55,977	56,076	410	0	0	0	61,477	61,576	548	102	0	0	66,977	67,076	768	322	0	0
56,077	56,176	412	0	0	0	61,577	61,676	552	106	0	0	67,077	67,176	772	326	0	0
56,177	56,276	414	0	0	0	61,677	61,776	556	110	0	0	67,177	67,276	776	330	0	0
56,277	56,376	416	0	0	0	61,777	61,876	560	114	0	0	67,277	67,376	780	334	0	0
56,377	56,476	418	0	0	0	61,877	61,976	564	118	0	0	67,377	67,476	784	338	0	0
56,477	56,576	420	0	0	0	61,977	62,076	568	122	0	0	67,477	67,576	788	342	0	0
56,577	56,676	422	0	0	0	62,077	62,176	572	126	0	0	67,577	67,676	792	346	0	0
56,677	56,776	424	0	0	0	62,177	62,276	576	130	0	0	67,677	67,776	796	350	0	0
56,777	56,876	426	0	0	0	62,277	62,376	580	134	0	0	67,777	67,876	800	354	0	0
56,877	56,976	428	0	0	0	62,377	62,476	584	138	0	0	67,877	67,976	804	358	0	0
56,977	57,076	430	0	0	0	62,477	62,576	588	142	0	0	67,977	68,076	808	362	0	0
57,077	57,176	432	0	0	0	62,577	62,676	592	146	0	0	68,077	68,176	812	366	0	0
57,177	57,276	434	0	0	0	62,677	62,776	596	150	0	0	68,177	68,276	816	370	0	0
57,277	57,376	436	0	0	0	62,777	62,876	600	154	0	0	68,277	68,376	820	374	0	0
57,377	57,476	438	0	0	0	62,877	62,976	604	158	0	0	68,377	68,476	824	378	0	0

Continued on next page.

2023 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Surviving Spouse/RDP

Caution: Do not use these tables for Form 540 or Form 540NR. *(continued)*

This table gives you credit of $10,726 for your standard deduction, $288 for your personal exemption credit, and $446 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.

At Least	But Not Over	0	1	2	3
68,477	68,576	828	382	0	0
68,577	68,676	832	386	0	0
68,677	68,776	836	390	0	0
68,777	68,876	840	394	0	0
68,877	68,976	844	398	0	0
68,977	69,076	848	402	0	0
69,077	69,176	852	406	0	0
69,177	69,276	856	410	0	0
69,277	69,376	860	414	0	0
69,377	69,476	864	418	0	0
69,477	69,576	868	422	0	0
69,577	69,676	872	426	0	0
69,677	69,776	876	430	0	0
69,777	69,876	880	434	0	0
69,877	69,976	884	438	0	0
69,977	70,076	888	442	0	0
70,077	70,176	892	446	0	0
70,177	70,276	896	450	4	0
70,277	70,376	900	454	8	0
70,377	70,476	904	458	12	0
70,477	70,576	908	462	16	0
70,577	70,676	912	466	20	0
70,677	70,776	916	470	24	0
70,777	70,876	920	474	28	0
70,877	70,976	924	478	32	0
70,977	71,076	928	482	36	0
71,077	71,176	932	486	40	0
71,177	71,276	936	490	44	0
71,277	71,376	940	494	48	0
71,377	71,476	944	498	52	0
71,477	71,576	948	502	56	0
71,577	71,676	952	506	60	0
71,677	71,776	956	510	64	0
71,777	71,876	960	514	68	0
71,877	71,976	964	518	72	0
71,977	72,076	968	522	76	0
72,077	72,176	972	526	80	0
72,177	72,276	976	530	84	0
72,277	72,376	980	534	88	0
72,377	72,476	984	538	92	0
72,477	72,576	988	542	96	0
72,577	72,676	992	546	100	0
72,677	72,776	996	550	104	0
72,777	72,876	1,000	554	108	0
72,877	72,976	1,004	558	112	0
72,977	73,076	1,008	562	116	0
73,077	73,176	1,012	566	120	0
73,177	73,276	1,016	570	124	0
73,277	73,376	1,020	574	128	0
73,377	73,476	1,024	578	132	0
73,477	73,576	1,028	582	136	0
73,577	73,676	1,032	586	140	0
73,677	73,776	1,036	590	144	0
73,777	73,876	1,040	594	148	0
73,877	73,976	1,044	598	152	0
73,977	74,076	1,048	602	156	0
74,077	74,176	1,052	606	160	0
74,177	74,276	1,056	610	164	0
74,277	74,376	1,060	614	168	0
74,377	74,476	1,064	618	172	0
74,477	74,576	1,068	622	176	0
74,577	74,676	1,072	626	180	0
74,677	74,776	1,076	630	184	0
74,777	74,876	1,080	634	188	0
74,877	74,976	1,084	638	192	0
74,977	75,076	1,088	642	196	0
75,077	75,176	1,092	646	200	0
75,177	75,276	1,096	650	204	0
75,277	75,376	1,100	654	208	0
75,377	75,476	1,104	658	212	0
75,477	75,576	1,108	662	216	0
75,577	75,676	1,112	666	220	0
75,677	75,776	1,116	670	224	0
75,777	75,876	1,120	674	228	0
75,877	75,976	1,124	678	232	0
75,977	76,076	1,128	682	236	0
76,077	76,176	1,132	686	240	0
76,177	76,276	1,136	690	244	0
76,277	76,376	1,140	694	248	0
76,377	76,476	1,144	698	252	0
76,477	76,576	1,148	702	256	0
76,577	76,676	1,152	706	260	0
76,677	76,776	1,156	710	264	0
76,777	76,876	1,160	714	268	0
76,877	76,976	1,164	718	272	0
76,977	77,076	1,168	722	276	0
77,077	77,176	1,172	726	280	0
77,177	77,276	1,176	730	284	0
77,277	77,376	1,180	734	288	0
77,377	77,476	1,184	738	292	0
77,477	77,576	1,188	742	296	0
77,577	77,676	1,192	746	300	0
77,677	77,776	1,196	750	304	0
77,777	77,876	1,200	754	308	0
77,877	77,976	1,204	758	312	0
77,977	78,076	1,208	762	316	0
78,077	78,176	1,212	766	320	0
78,177	78,276	1,216	770	324	0
78,277	78,376	1,220	774	328	0
78,377	78,476	1,224	778	332	0
78,477	78,576	1,228	782	336	0
78,577	78,676	1,232	786	340	0
78,677	78,776	1,236	790	344	0
78,777	78,876	1,240	794	348	0
78,877	78,976	1,244	798	352	0
78,977	79,076	1,248	802	356	0
79,077	79,176	1,252	806	360	0
79,177	79,276	1,256	810	364	0
79,277	79,376	1,260	814	368	0
79,377	79,476	1,264	818	372	0
79,477	79,576	1,268	822	376	0
79,577	79,676	1,272	826	380	0
79,677	79,776	1,276	830	384	0
79,777	79,876	1,280	834	388	0
79,877	79,976	1,284	838	392	0
79,977	80,076	1,288	842	396	0
80,077	80,176	1,292	846	400	0
80,177	80,276	1,296	850	404	0
80,277	80,376	1,300	854	408	0
80,377	80,476	1,304	858	412	0
80,477	80,576	1,308	862	416	0
80,577	80,676	1,312	866	420	0
80,677	80,776	1,316	870	424	0
80,777	80,876	1,320	874	428	0
80,877	80,976	1,324	878	432	0
80,977	81,076	1,328	882	436	0
81,077	81,176	1,332	886	440	0
81,177	81,276	1,336	890	444	0
81,277	81,376	1,340	894	448	2
81,377	81,476	1,344	898	452	6
81,477	81,576	1,348	902	456	10
81,577	81,676	1,352	906	460	14
81,677	81,776	1,356	910	464	18
81,777	81,876	1,360	914	468	22
81,877	81,976	1,364	918	472	26
81,977	82,076	1,368	922	476	30
82,077	82,176	1,372	926	480	34
82,177	82,276	1,376	930	484	38
82,277	82,376	1,380	934	488	42
82,377	82,476	1,384	938	492	46
82,477	82,576	1,388	942	496	50
82,577	82,676	1,392	946	500	54
82,677	82,776	1,396	950	504	58
82,777	82,876	1,400	954	508	62
82,877	82,976	1,404	958	512	66
82,977	83,076	1,408	962	516	70
83,077	83,176	1,412	966	520	74
83,177	83,276	1,416	970	524	78
83,277	83,376	1,420	974	528	82
83,377	83,476	1,424	978	532	86
83,477	83,576	1,428	982	536	90
83,577	83,676	1,432	986	540	94
83,677	83,776	1,436	990	544	98
83,777	83,876	1,440	994	548	102
83,877	83,976	1,444	998	552	106
83,977	84,076	1,448	1,002	556	110
84,077	84,176	1,452	1,006	560	114
84,177	84,276	1,456	1,010	564	118
84,277	84,376	1,460	1,014	568	122
84,377	84,476	1,464	1,018	572	126
84,477	84,576	1,468	1,022	576	130
84,577	84,676	1,472	1,026	580	134
84,677	84,776	1,476	1,030	584	138
84,777	84,876	1,480	1,034	588	142
84,877	84,976	1,484	1,038	592	146

2023 California 2EZ Table

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

This table gives you credit of $10,726 for your standard deduction, $288 for your personal exemption credit, and $446 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income Is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of Dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is…		Number of Dependents				If Your Income Is…		Number of Dependents				If Your Income Is…		Number of Dependents			
At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3
84,977	85,076	1,488	1,042	596	150	90,477	90,576	1,746	1,300	854	408	95,977	96,076	2,076	1,630	1,184	738
85,077	85,176	1,492	1,046	600	154	90,577	90,676	1,752	1,306	860	414	96,077	96,176	2,082	1,636	1,190	744
85,177	85,276	1,496	1,050	604	158	90,677	90,776	1,758	1,312	866	420	96,177	96,276	2,088	1,642	1,196	750
85,277	85,376	1,500	1,054	608	162	90,777	90,876	1,764	1,318	872	426	96,277	96,376	2,094	1,648	1,202	756
85,377	85,476	1,504	1,058	612	166	90,877	90,976	1,770	1,324	878	432	96,377	96,476	2,100	1,654	1,208	762
85,477	85,576	1,508	1,062	616	170	90,977	91,076	1,776	1,330	884	438	96,477	96,576	2,106	1,660	1,214	768
85,577	85,676	1,512	1,066	620	174	91,077	91,176	1,782	1,336	890	444	96,577	96,676	2,112	1,666	1,220	774
85,677	85,776	1,516	1,070	624	178	91,177	91,276	1,788	1,342	896	450	96,677	96,776	2,118	1,672	1,226	780
85,777	85,876	1,520	1,074	628	182	91,277	91,376	1,794	1,348	902	456	96,777	96,876	2,124	1,678	1,232	786
85,877	85,976	1,524	1,078	632	186	91,377	91,476	1,800	1,354	908	462	96,877	96,976	2,130	1,684	1,238	792
85,977	86,076	1,528	1,082	636	190	91,477	91,576	1,806	1,360	914	468	96,977	97,076	2,136	1,690	1,244	798
86,077	86,176	1,532	1,086	640	194	91,577	91,676	1,812	1,366	920	474	97,077	97,176	2,142	1,696	1,250	804
86,177	86,276	1,536	1,090	644	198	91,677	91,776	1,818	1,372	926	480	97,177	97,276	2,148	1,702	1,256	810
86,277	86,376	1,540	1,094	648	202	91,777	91,876	1,824	1,378	932	486	97,277	97,376	2,154	1,708	1,262	816
86,377	86,476	1,544	1,098	652	206	91,877	91,976	1,830	1,384	938	492	97,377	97,476	2,160	1,714	1,268	822
86,477	86,576	1,548	1,102	656	210	91,977	92,076	1,836	1,390	944	498	97,477	97,576	2,166	1,720	1,274	828
86,577	86,676	1,552	1,106	660	214	92,077	92,176	1,842	1,396	950	504	97,577	97,676	2,172	1,726	1,280	834
86,677	86,776	1,556	1,110	664	218	92,177	92,276	1,848	1,402	956	510	97,677	97,776	2,178	1,732	1,286	840
86,777	86,876	1,560	1,114	668	222	92,277	92,376	1,854	1,408	962	516	97,777	97,876	2,184	1,738	1,292	846
86,877	86,976	1,564	1,118	672	226	92,377	92,476	1,860	1,414	968	522	97,877	97,976	2,190	1,744	1,298	852
86,977	87,076	1,568	1,122	676	230	92,477	92,576	1,866	1,420	974	528	97,977	98,076	2,196	1,750	1,304	858
87,077	87,176	1,572	1,126	680	234	92,577	92,676	1,872	1,426	980	534	98,077	98,176	2,202	1,756	1,310	864
87,177	87,276	1,576	1,130	684	238	92,677	92,776	1,878	1,432	986	540	98,177	98,276	2,208	1,762	1,316	870
87,277	87,376	1,580	1,134	688	242	92,777	92,876	1,884	1,438	992	546	98,277	98,376	2,214	1,768	1,322	876
87,377	87,476	1,584	1,138	692	246	92,877	92,976	1,890	1,444	998	552	98,377	98,476	2,220	1,774	1,328	882
87,477	87,576	1,588	1,142	696	250	92,977	93,076	1,896	1,450	1,004	558	98,477	98,576	2,226	1,780	1,334	888
87,577	87,676	1,592	1,146	700	254	93,077	93,176	1,902	1,456	1,010	564	98,577	98,676	2,232	1,786	1,340	894
87,677	87,776	1,596	1,150	704	258	93,177	93,276	1,908	1,462	1,016	570	98,677	98,776	2,238	1,792	1,346	900
87,777	87,876	1,600	1,154	708	262	93,277	93,376	1,914	1,468	1,022	576	98,777	98,876	2,244	1,798	1,352	906
87,877	87,976	1,604	1,158	712	266	93,377	93,476	1,920	1,474	1,028	582	98,877	98,976	2,250	1,804	1,358	912
87,977	88,076	1,608	1,162	716	270	93,477	93,576	1,926	1,480	1,034	588	98,977	99,076	2,256	1,810	1,364	918
88,077	88,176	1,612	1,166	720	274	93,577	93,676	1,932	1,486	1,040	594	99,077	99,176	2,262	1,816	1,370	924
88,177	88,276	1,616	1,170	724	278	93,677	93,776	1,938	1,492	1,046	600	99,177	99,276	2,268	1,822	1,376	930
88,277	88,376	1,620	1,174	728	282	93,777	93,876	1,944	1,498	1,052	606	99,277	99,376	2,274	1,828	1,382	936
88,377	88,476	1,624	1,178	732	286	93,877	93,976	1,950	1,504	1,058	612	99,377	99,476	2,280	1,834	1,388	942
88,477	88,576	1,628	1,182	736	290	93,977	94,076	1,956	1,510	1,064	618	99,477	99,576	2,286	1,840	1,394	948
88,577	88,676	1,632	1,186	740	294	94,077	94,176	1,962	1,516	1,070	624	99,577	99,676	2,292	1,846	1,400	954
88,677	88,776	1,638	1,192	746	300	94,177	94,276	1,968	1,522	1,076	630	99,677	99,776	2,298	1,852	1,406	960
88,777	88,876	1,644	1,198	752	306	94,277	94,376	1,974	1,528	1,082	636	99,777	99,876	2,304	1,858	1,412	966
88,877	88,976	1,650	1,204	758	312	94,377	94,476	1,980	1,534	1,088	642	99,877	99,976	2,310	1,864	1,418	972
88,977	89,076	1,656	1,210	764	318	94,477	94,576	1,986	1,540	1,094	648	99,977	100,076	2,316	1,870	1,424	978
89,077	89,176	1,662	1,216	770	324	94,577	94,676	1,992	1,546	1,100	654	100,077	100,176	2,322	1,876	1,430	984
89,177	89,276	1,668	1,222	776	330	94,677	94,776	1,998	1,552	1,106	660	100,177	100,276	2,328	1,882	1,436	990
89,277	89,376	1,674	1,228	782	336	94,777	94,876	2,004	1,558	1,112	666	100,277	100,376	2,334	1,888	1,442	996
89,377	89,476	1,680	1,234	788	342	94,877	94,976	2,010	1,564	1,118	672	100,377	100,476	2,340	1,894	1,448	1,002
89,477	89,576	1,686	1,240	794	348	94,977	95,076	2,016	1,570	1,124	678	100,477	100,576	2,346	1,900	1,454	1,008
89,577	89,676	1,692	1,246	800	354	95,077	95,176	2,022	1,576	1,130	684	100,577	100,676	2,352	1,906	1,460	1,014
89,677	89,776	1,698	1,252	806	360	95,177	95,276	2,028	1,582	1,136	690	100,677	100,776	2,358	1,912	1,466	1,020
89,777	89,876	1,704	1,258	812	366	95,277	95,376	2,034	1,588	1,142	696	100,777	100,876	2,364	1,918	1,472	1,026
89,877	89,976	1,710	1,264	818	372	95,377	95,476	2,040	1,594	1,148	702	100,877	100,976	2,370	1,924	1,478	1,032
89,977	90,076	1,716	1,270	824	378	95,477	95,576	2,046	1,600	1,154	708	100,977	101,076	2,376	1,930	1,484	1,038
90,077	90,176	1,722	1,276	830	384	95,577	95,676	2,052	1,606	1,160	714	101,077	101,176	2,382	1,936	1,490	1,044
90,177	90,276	1,728	1,282	836	390	95,677	95,776	2,058	1,612	1,166	720	101,177	101,276	2,388	1,942	1,496	1,050
90,277	90,376	1,734	1,288	842	396	95,777	95,876	2,064	1,618	1,172	726	101,277	101,376	2,394	1,948	1,502	1,056
90,377	90,476	1,740	1,294	848	402	95,877	95,976	2,070	1,624	1,178	732	101,377	101,476	2,400	1,954	1,508	1,062

2023 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Surviving Spouse/RDP

Caution: Do not use these tables for Form 540 or Form 540NR. *(continued)*

This table gives you credit of $10,726 for your standard deduction, $288 for your personal exemption credit, and $446 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.

At Least	But Not Over	0	1	2	3
101,477	101,576	2,406	1,960	1,514	1,068
101,577	101,676	2,412	1,966	1,520	1,074
101,677	101,776	2,418	1,972	1,526	1,080
101,777	101,876	2,424	1,978	1,532	1,086
101,877	101,976	2,430	1,984	1,538	1,092
101,977	102,076	2,436	1,990	1,544	1,098
102,077	102,176	2,442	1,996	1,550	1,104
102,177	102,276	2,448	2,002	1,556	1,110
102,277	102,376	2,454	2,008	1,562	1,116
102,377	102,476	2,460	2,014	1,568	1,122
102,477	102,576	2,466	2,020	1,574	1,128
102,577	102,676	2,472	2,026	1,580	1,134
102,677	102,776	2,478	2,032	1,586	1,140
102,777	102,876	2,484	2,038	1,592	1,146
102,877	102,976	2,490	2,044	1,598	1,152
102,977	103,076	2,496	2,050	1,604	1,158
103,077	103,176	2,502	2,056	1,610	1,164
103,177	103,276	2,508	2,062	1,616	1,170
103,277	103,376	2,514	2,068	1,622	1,176
103,377	103,476	2,520	2,074	1,628	1,182
103,477	103,576	2,526	2,080	1,634	1,188
103,577	103,676	2,532	2,086	1,640	1,194
103,677	103,776	2,538	2,092	1,646	1,200
103,777	103,876	2,544	2,098	1,652	1,206
103,877	103,976	2,550	2,104	1,658	1,212
103,977	104,076	2,556	2,110	1,664	1,218
104,077	104,176	2,562	2,116	1,670	1,224
104,177	104,276	2,568	2,122	1,676	1,230
104,277	104,376	2,574	2,128	1,682	1,236
104,377	104,476	2,580	2,134	1,688	1,242
104,477	104,576	2,586	2,140	1,694	1,248
104,577	104,676	2,592	2,146	1,700	1,254
104,677	104,776	2,598	2,152	1,706	1,260
104,777	104,876	2,604	2,158	1,712	1,266
104,877	104,976	2,610	2,164	1,718	1,272
104,977	105,076	2,616	2,170	1,724	1,278
105,077	105,176	2,622	2,176	1,730	1,284
105,177	105,276	2,628	2,182	1,736	1,290
105,277	105,376	2,634	2,188	1,742	1,296
105,377	105,476	2,640	2,194	1,748	1,302
105,477	105,576	2,646	2,200	1,754	1,308
105,577	105,676	2,652	2,206	1,760	1,314
105,677	105,776	2,658	2,212	1,766	1,320
105,777	105,876	2,664	2,218	1,772	1,326
105,877	105,976	2,670	2,224	1,778	1,332
105,977	106,076	2,676	2,230	1,784	1,338
106,077	106,176	2,682	2,236	1,790	1,344
106,177	106,276	2,688	2,242	1,796	1,350
106,277	106,376	2,694	2,248	1,802	1,356
106,377	106,476	2,700	2,254	1,808	1,362
106,477	106,576	2,706	2,260	1,814	1,368
106,577	106,676	2,712	2,266	1,820	1,374
106,677	106,776	2,718	2,272	1,826	1,380
106,777	106,876	2,724	2,278	1,832	1,386
106,877	106,976	2,730	2,284	1,838	1,392

At Least	But Not Over	0	1	2	3
106,977	107,076	2,736	2,290	1,844	1,398
107,077	107,176	2,742	2,296	1,850	1,404
107,177	107,276	2,748	2,302	1,856	1,410
107,277	107,376	2,754	2,308	1,862	1,416
107,377	107,476	2,760	2,314	1,868	1,422
107,477	107,576	2,766	2,320	1,874	1,428
107,577	107,676	2,772	2,326	1,880	1,434
107,677	107,776	2,778	2,332	1,886	1,440
107,777	107,876	2,784	2,338	1,892	1,446
107,877	107,976	2,790	2,344	1,898	1,452
107,977	108,076	2,796	2,350	1,904	1,458
108,077	108,176	2,802	2,356	1,910	1,464
108,177	108,276	2,808	2,362	1,916	1,470
108,277	108,376	2,814	2,368	1,922	1,476
108,377	108,476	2,820	2,374	1,928	1,482
108,477	108,576	2,826	2,380	1,934	1,488
108,577	108,676	2,832	2,386	1,940	1,494
108,677	108,776	2,838	2,392	1,946	1,500
108,777	108,876	2,844	2,398	1,952	1,506
108,877	108,976	2,850	2,404	1,958	1,512
108,977	109,076	2,856	2,410	1,964	1,518
109,077	109,176	2,862	2,416	1,970	1,524
109,177	109,276	2,868	2,422	1,976	1,530
109,277	109,376	2,874	2,428	1,982	1,536
109,377	109,476	2,880	2,434	1,988	1,542
109,477	109,576	2,886	2,440	1,994	1,548
109,577	109,676	2,892	2,446	2,000	1,554
109,677	109,776	2,898	2,452	2,006	1,560
109,777	109,876	2,904	2,458	2,012	1,566
109,877	109,976	2,910	2,464	2,018	1,572
109,977	110,076	2,916	2,470	2,024	1,578
110,077	110,176	2,922	2,476	2,030	1,584
110,177	110,276	2,928	2,482	2,036	1,590
110,277	110,376	2,934	2,488	2,042	1,596
110,377	110,476	2,940	2,494	2,048	1,602
110,477	110,576	2,946	2,500	2,054	1,608
110,577	110,676	2,952	2,506	2,060	1,614
110,677	110,776	2,958	2,512	2,066	1,620
110,777	110,876	2,964	2,518	2,072	1,626
110,877	110,976	2,970	2,524	2,078	1,632
110,977	111,076	2,976	2,530	2,084	1,638
111,077	111,176	2,982	2,536	2,090	1,644
111,177	111,276	2,988	2,542	2,096	1,650
111,277	111,376	2,994	2,548	2,102	1,656
111,377	111,476	3,000	2,554	2,108	1,662
111,477	111,576	3,006	2,560	2,114	1,668
111,577	111,676	3,012	2,566	2,120	1,674
111,677	111,776	3,018	2,572	2,126	1,680
111,777	111,876	3,024	2,578	2,132	1,686
111,877	111,976	3,030	2,584	2,138	1,692
111,977	112,076	3,036	2,590	2,144	1,698
112,077	112,176	3,042	2,596	2,150	1,704
112,177	112,276	3,048	2,602	2,156	1,710
112,277	112,376	3,054	2,608	2,162	1,716
112,377	112,476	3,060	2,614	2,168	1,722

At Least	But Not Over	0	1	2	3
112,477	112,576	3,066	2,620	2,174	1,728
112,577	112,676	3,072	2,626	2,180	1,734
112,677	112,776	3,078	2,632	2,186	1,740
112,777	112,876	3,084	2,638	2,192	1,746
112,877	112,976	3,090	2,644	2,198	1,752
112,977	113,076	3,096	2,650	2,204	1,758
113,077	113,176	3,102	2,656	2,210	1,764
113,177	113,276	3,108	2,662	2,216	1,770
113,277	113,376	3,114	2,668	2,222	1,776
113,377	113,476	3,120	2,674	2,228	1,782
113,477	113,576	3,126	2,680	2,234	1,788
113,577	113,676	3,132	2,686	2,240	1,794
113,677	113,776	3,138	2,692	2,246	1,800
113,777	113,876	3,144	2,698	2,252	1,806
113,877	113,976	3,150	2,704	2,258	1,812
113,977	114,076	3,156	2,710	2,264	1,818
114,077	114,176	3,162	2,716	2,270	1,824
114,177	114,276	3,168	2,722	2,276	1,830
114,277	114,376	3,174	2,728	2,282	1,836
114,377	114,476	3,180	2,734	2,288	1,842
114,477	114,576	3,186	2,740	2,294	1,848
114,577	114,676	3,192	2,746	2,300	1,854
114,677	114,776	3,198	2,752	2,306	1,860
114,777	114,876	3,204	2,758	2,312	1,866
114,877	114,976	3,210	2,764	2,318	1,872
114,977	115,076	3,216	2,770	2,324	1,878
115,077	115,176	3,222	2,776	2,330	1,884
115,177	115,276	3,228	2,782	2,336	1,890
115,277	115,376	3,234	2,788	2,342	1,896
115,377	115,476	3,240	2,794	2,348	1,902
115,477	115,576	3,246	2,800	2,354	1,908
115,577	115,676	3,252	2,806	2,360	1,914
115,677	115,776	3,258	2,812	2,366	1,920
115,777	115,876	3,264	2,818	2,372	1,926
115,877	115,976	3,270	2,824	2,378	1,932
115,977	116,076	3,276	2,830	2,384	1,938
116,077	116,176	3,282	2,836	2,390	1,944
116,177	116,276	3,288	2,842	2,396	1,950
116,277	116,376	3,294	2,848	2,402	1,956
116,377	116,476	3,300	2,854	2,408	1,962
116,477	116,576	3,306	2,860	2,414	1,968
116,577	116,676	3,312	2,866	2,420	1,974
116,677	116,776	3,318	2,872	2,426	1,980
116,777	116,876	3,324	2,878	2,432	1,986
116,877	116,976	3,330	2,884	2,438	1,992
116,977	117,076	3,336	2,890	2,444	1,998
117,077	117,176	3,342	2,896	2,450	2,004
117,177	117,276	3,348	2,902	2,456	2,010
117,277	117,376	3,354	2,908	2,462	2,016
117,377	117,476	3,360	2,914	2,468	2,022
117,477	117,576	3,366	2,920	2,474	2,028
117,577	117,676	3,372	2,926	2,480	2,034
117,677	117,776	3,378	2,932	2,486	2,040
117,777	117,876	3,384	2,938	2,492	2,046
117,877	117,976	3,390	2,944	2,498	2,052

Caution: Do not use these tables for Form 540 or Form 540NR. *(continued)*

This table gives you credit of $10,726 for your standard deduction, $288 for your personal exemption credit, and $446 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income Is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of Dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is… At Least	But Not Over	0	1	2	3
117,977	118,076	3,396	2,950	2,504	2,058
118,077	118,176	3,402	2,956	2,510	2,064
118,177	118,276	3,408	2,962	2,516	2,070
118,277	118,376	3,414	2,968	2,522	2,076
118,377	118,476	3,420	2,974	2,528	2,082
118,477	118,576	3,426	2,980	2,534	2,088
118,577	118,676	3,432	2,986	2,540	2,094
118,677	118,776	3,438	2,992	2,546	2,100
118,777	118,876	3,444	2,998	2,552	2,106
118,877	118,976	3,451	3,005	2,559	2,113
118,977	119,076	3,459	3,013	2,567	2,121
119,077	119,176	3,467	3,021	2,575	2,129
119,177	119,276	3,475	3,029	2,583	2,137
119,277	119,376	3,483	3,037	2,591	2,145
119,377	119,476	3,491	3,045	2,599	2,153
119,477	119,576	3,499	3,053	2,607	2,161
119,577	119,676	3,507	3,061	2,615	2,169
119,677	119,776	3,515	3,069	2,623	2,177
119,777	119,876	3,523	3,077	2,631	2,185
119,877	119,976	3,531	3,085	2,639	2,193
119,977	120,076	3,539	3,093	2,647	2,201
120,077	120,176	3,547	3,101	2,655	2,209
120,177	120,276	3,555	3,109	2,663	2,217
120,277	120,376	3,563	3,117	2,671	2,225
120,377	120,476	3,571	3,125	2,679	2,233
120,477	120,576	3,579	3,133	2,687	2,241
120,577	120,676	3,587	3,141	2,695	2,249
120,677	120,776	3,595	3,149	2,703	2,257
120,777	120,876	3,603	3,157	2,711	2,265
120,877	120,976	3,611	3,165	2,719	2,273
120,977	121,076	3,619	3,173	2,727	2,281
121,077	121,176	3,627	3,181	2,735	2,289
121,177	121,276	3,635	3,189	2,743	2,297
121,277	121,376	3,643	3,197	2,751	2,305
121,377	121,476	3,651	3,205	2,759	2,313
121,477	121,576	3,659	3,213	2,767	2,321
121,577	121,676	3,667	3,221	2,775	2,329
121,677	121,776	3,675	3,229	2,783	2,337
121,777	121,876	3,683	3,237	2,791	2,345
121,877	121,976	3,691	3,245	2,799	2,353
121,977	122,076	3,699	3,253	2,807	2,361
122,077	122,176	3,707	3,261	2,815	2,369
122,177	122,276	3,715	3,269	2,823	2,377
122,277	122,376	3,723	3,277	2,831	2,385
122,377	122,476	3,731	3,285	2,839	2,393
122,477	122,576	3,739	3,293	2,847	2,401
122,577	122,676	3,747	3,301	2,855	2,409
122,677	122,776	3,755	3,309	2,863	2,417
122,777	122,876	3,763	3,317	2,871	2,425
122,877	122,976	3,771	3,325	2,879	2,433
122,977	123,076	3,779	3,333	2,887	2,441
123,077	123,176	3,787	3,341	2,895	2,449
123,177	123,276	3,795	3,349	2,903	2,457
123,277	123,376	3,803	3,357	2,911	2,465
123,377	123,476	3,811	3,365	2,919	2,473

If Your Income Is… At Least	But Not Over	0	1	2	3
123,477	123,576	3,819	3,373	2,927	2,481
123,577	123,676	3,827	3,381	2,935	2,489
123,677	123,776	3,835	3,389	2,943	2,497
123,777	123,876	3,843	3,397	2,951	2,505
123,877	123,976	3,851	3,405	2,959	2,513
123,977	124,076	3,859	3,413	2,967	2,521
124,077	124,176	3,867	3,421	2,975	2,529
124,177	124,276	3,875	3,429	2,983	2,537
124,277	124,376	3,883	3,437	2,991	2,545
124,377	124,476	3,891	3,445	2,999	2,553
124,477	124,576	3,899	3,453	3,007	2,561
124,577	124,676	3,907	3,461	3,015	2,569
124,677	124,776	3,915	3,469	3,023	2,577
124,777	124,876	3,923	3,477	3,031	2,585
124,877	124,976	3,931	3,485	3,039	2,593
124,977	125,076	3,939	3,493	3,047	2,601
125,077	125,176	3,947	3,501	3,055	2,609
125,177	125,276	3,955	3,509	3,063	2,617
125,277	125,376	3,963	3,517	3,071	2,625
125,377	125,476	3,971	3,525	3,079	2,633
125,477	125,576	3,979	3,533	3,087	2,641
125,577	125,676	3,987	3,541	3,095	2,649
125,677	125,776	3,995	3,549	3,103	2,657
125,777	125,876	4,003	3,557	3,111	2,665
125,877	125,976	4,011	3,565	3,119	2,673
125,977	126,076	4,019	3,573	3,127	2,681
126,077	126,176	4,027	3,581	3,135	2,689
126,177	126,276	4,035	3,589	3,143	2,697
126,277	126,376	4,043	3,597	3,151	2,705
126,377	126,476	4,051	3,605	3,159	2,713
126,477	126,576	4,059	3,613	3,167	2,721
126,577	126,676	4,067	3,621	3,175	2,729
126,677	126,776	4,075	3,629	3,183	2,737
126,777	126,876	4,083	3,637	3,191	2,745
126,877	126,976	4,091	3,645	3,199	2,753
126,977	127,076	4,099	3,653	3,207	2,761
127,077	127,176	4,107	3,661	3,215	2,769
127,177	127,276	4,115	3,669	3,223	2,777
127,277	127,376	4,123	3,677	3,231	2,785
127,377	127,476	4,131	3,685	3,239	2,793
127,477	127,576	4,139	3,693	3,247	2,801
127,577	127,676	4,147	3,701	3,255	2,809
127,677	127,776	4,155	3,709	3,263	2,817
127,777	127,876	4,163	3,717	3,271	2,825
127,877	127,976	4,171	3,725	3,279	2,833
127,977	128,076	4,179	3,733	3,287	2,841
128,077	128,176	4,187	3,741	3,295	2,849
128,177	128,276	4,195	3,749	3,303	2,857
128,277	128,376	4,203	3,757	3,311	2,865
128,377	128,476	4,211	3,765	3,319	2,873
128,477	128,576	4,219	3,773	3,327	2,881
128,577	128,676	4,227	3,781	3,335	2,889
128,677	128,776	4,235	3,789	3,343	2,897
128,777	128,876	4,243	3,797	3,351	2,905
128,877	128,976	4,251	3,805	3,359	2,913

If Your Income Is… At Least	But Not Over	0	1	2	3
128,977	129,076	4,259	3,813	3,367	2,921
129,077	129,176	4,267	3,821	3,375	2,929
129,177	129,276	4,275	3,829	3,383	2,937
129,277	129,376	4,283	3,837	3,391	2,945
129,377	129,476	4,291	3,845	3,399	2,953
129,477	129,576	4,299	3,853	3,407	2,961
129,577	129,676	4,307	3,861	3,415	2,969
129,677	129,776	4,315	3,869	3,423	2,977
129,777	129,876	4,323	3,877	3,431	2,985
129,877	129,976	4,331	3,885	3,439	2,993
129,977	130,076	4,339	3,893	3,447	3,001
130,077	130,176	4,347	3,901	3,455	3,009
130,177	130,276	4,355	3,909	3,463	3,017
130,277	130,376	4,363	3,917	3,471	3,025
130,377	130,476	4,371	3,925	3,479	3,033
130,477	130,576	4,379	3,933	3,487	3,041
130,577	130,676	4,387	3,941	3,495	3,049
130,677	130,776	4,395	3,949	3,503	3,057
130,777	130,876	4,403	3,957	3,511	3,065
130,877	130,976	4,411	3,965	3,519	3,073
130,977	131,076	4,419	3,973	3,527	3,081
131,077	131,176	4,427	3,981	3,535	3,089
131,177	131,276	4,435	3,989	3,543	3,097
131,277	131,376	4,443	3,997	3,551	3,105
131,377	131,476	4,451	4,005	3,559	3,113
131,477	131,576	4,459	4,013	3,567	3,121
131,577	131,676	4,467	4,021	3,575	3,129
131,677	131,776	4,475	4,029	3,583	3,137
131,777	131,876	4,483	4,037	3,591	3,145
131,877	131,976	4,491	4,045	3,599	3,153
131,977	132,076	4,499	4,053	3,607	3,161
132,077	132,176	4,507	4,061	3,615	3,169
132,177	132,276	4,515	4,069	3,623	3,177
132,277	132,376	4,523	4,077	3,631	3,185
132,377	132,476	4,531	4,085	3,639	3,193
132,477	132,576	4,539	4,093	3,647	3,201
132,577	132,676	4,547	4,101	3,655	3,209
132,677	132,776	4,555	4,109	3,663	3,217
132,777	132,876	4,563	4,117	3,671	3,225
132,877	132,976	4,571	4,125	3,679	3,233
132,977	133,076	4,579	4,133	3,687	3,241
133,077	133,176	4,587	4,141	3,695	3,249
133,177	133,276	4,595	4,149	3,703	3,257
133,277	133,376	4,603	4,157	3,711	3,265
133,377	133,476	4,611	4,165	3,719	3,273
133,477	133,576	4,619	4,173	3,727	3,281
133,577	133,676	4,627	4,181	3,735	3,289
133,677	133,776	4,635	4,189	3,743	3,297
133,777	133,876	4,643	4,197	3,751	3,305
133,877	133,976	4,651	4,205	3,759	3,313
133,977	134,076	4,659	4,213	3,767	3,321
134,077	134,176	4,667	4,221	3,775	3,329
134,177	134,276	4,675	4,229	3,783	3,337
134,277	134,376	4,683	4,237	3,791	3,345
134,377	134,476	4,691	4,245	3,799	3,353

2023 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Surviving Spouse/RDP

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

(continued)

This table gives you credit of $10,726 for your standard deduction, $288 for your personal exemption credit, and $446 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.

At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3
134,477	134,576	4,699	4,253	3,807	3,361	139,977	140,076	5,139	4,693	4,247	3,801	145,477	145,576	5,579	5,133	4,687	4,241
134,577	134,676	4,707	4,261	3,815	3,369	140,077	140,176	5,147	4,701	4,255	3,809	145,577	145,676	5,587	5,141	4,695	4,249
134,677	134,776	4,715	4,269	3,823	3,377	140,177	140,276	5,155	4,709	4,263	3,817	145,677	145,776	5,595	5,149	4,703	4,257
134,777	134,876	4,723	4,277	3,831	3,385	140,277	140,376	5,163	4,717	4,271	3,825	145,777	145,876	5,603	5,157	4,711	4,265
134,877	134,976	4,731	4,285	3,839	3,393	140,377	140,476	5,171	4,725	4,279	3,833	145,877	145,976	5,611	5,165	4,719	4,273
134,977	135,076	4,739	4,293	3,847	3,401	140,477	140,576	5,179	4,733	4,287	3,841	145,977	146,076	5,619	5,173	4,727	4,281
135,077	135,176	4,747	4,301	3,855	3,409	140,577	140,676	5,187	4,741	4,295	3,849	146,077	146,176	5,627	5,181	4,735	4,289
135,177	135,276	4,755	4,309	3,863	3,417	140,677	140,776	5,195	4,749	4,303	3,857	146,177	146,276	5,635	5,189	4,743	4,297
135,277	135,376	4,763	4,317	3,871	3,425	140,777	140,876	5,203	4,757	4,311	3,865	146,277	146,376	5,643	5,197	4,751	4,305
135,377	135,476	4,771	4,325	3,879	3,433	140,877	140,976	5,211	4,765	4,319	3,873	146,377	146,476	5,651	5,205	4,759	4,313
135,477	135,576	4,779	4,333	3,887	3,441	140,977	141,076	5,219	4,773	4,327	3,881	146,477	146,576	5,659	5,213	4,767	4,321
135,577	135,676	4,787	4,341	3,895	3,449	141,077	141,176	5,227	4,781	4,335	3,889	146,577	146,676	5,667	5,221	4,775	4,329
135,677	135,776	4,795	4,349	3,903	3,457	141,177	141,276	5,235	4,789	4,343	3,897	146,677	146,776	5,675	5,229	4,783	4,337
135,777	135,876	4,803	4,357	3,911	3,465	141,277	141,376	5,243	4,797	4,351	3,905	146,777	146,876	5,683	5,237	4,791	4,345
135,877	135,976	4,811	4,365	3,919	3,473	141,377	141,476	5,251	4,805	4,359	3,913	146,877	146,976	5,691	5,245	4,799	4,353
135,977	136,076	4,819	4,373	3,927	3,481	141,477	141,576	5,259	4,813	4,367	3,921	146,977	147,076	5,699	5,253	4,807	4,361
136,077	136,176	4,827	4,381	3,935	3,489	141,577	141,676	5,267	4,821	4,375	3,929	147,077	147,176	5,707	5,261	4,815	4,369
136,177	136,276	4,835	4,389	3,943	3,497	141,677	141,776	5,275	4,829	4,383	3,937	147,177	147,276	5,715	5,269	4,823	4,377
136,277	136,376	4,843	4,397	3,951	3,505	141,777	141,876	5,283	4,837	4,391	3,945	147,277	147,376	5,723	5,277	4,831	4,385
136,377	136,476	4,851	4,405	3,959	3,513	141,877	141,976	5,291	4,845	4,399	3,953	147,377	147,476	5,731	5,285	4,839	4,393
136,477	136,576	4,859	4,413	3,967	3,521	141,977	142,076	5,299	4,853	4,407	3,961	147,477	147,576	5,740	5,294	4,848	4,402
136,577	136,676	4,867	4,421	3,975	3,529	142,077	142,176	5,307	4,861	4,415	3,969	147,577	147,676	5,749	5,303	4,857	4,411
136,677	136,776	4,875	4,429	3,983	3,537	142,177	142,276	5,315	4,869	4,423	3,977	147,677	147,776	5,759	5,313	4,867	4,421
136,777	136,876	4,883	4,437	3,991	3,545	142,277	142,376	5,323	4,877	4,431	3,985	147,777	147,876	5,768	5,322	4,876	4,430
136,877	136,976	4,891	4,445	3,999	3,553	142,377	142,476	5,331	4,885	4,439	3,993	147,877	147,976	5,777	5,331	4,885	4,439
136,977	137,076	4,899	4,453	4,007	3,561	142,477	142,576	5,339	4,893	4,447	4,001	147,977	148,076	5,787	5,341	4,895	4,449
137,077	137,176	4,907	4,461	4,015	3,569	142,577	142,676	5,347	4,901	4,455	4,009	148,077	148,176	5,796	5,350	4,904	4,458
137,177	137,276	4,915	4,469	4,023	3,577	142,677	142,776	5,355	4,909	4,463	4,017	148,177	148,276	5,805	5,359	4,913	4,467
137,277	137,376	4,923	4,477	4,031	3,585	142,777	142,876	5,363	4,917	4,471	4,025	148,277	148,376	5,815	5,369	4,923	4,477
137,377	137,476	4,931	4,485	4,039	3,593	142,877	142,976	5,371	4,925	4,479	4,033	148,377	148,476	5,824	5,378	4,932	4,486
137,477	137,576	4,939	4,493	4,047	3,601	142,977	143,076	5,379	4,933	4,487	4,041	148,477	148,576	5,833	5,387	4,941	4,495
137,577	137,676	4,947	4,501	4,055	3,609	143,077	143,176	5,387	4,941	4,495	4,049	148,577	148,676	5,842	5,396	4,950	4,504
137,677	137,776	4,955	4,509	4,063	3,617	143,177	143,276	5,395	4,949	4,503	4,057	148,677	148,776	5,852	5,406	4,960	4,514
137,777	137,876	4,963	4,517	4,071	3,625	143,277	143,376	5,403	4,957	4,511	4,065	148,777	148,876	5,861	5,415	4,969	4,523
137,877	137,976	4,971	4,525	4,079	3,633	143,377	143,476	5,411	4,965	4,519	4,073	148,877	148,976	5,870	5,424	4,978	4,532
137,977	138,076	4,979	4,533	4,087	3,641	143,477	143,576	5,419	4,973	4,527	4,081	148,977	149,076	5,880	5,434	4,988	4,542
138,077	138,176	4,987	4,541	4,095	3,649	143,577	143,676	5,427	4,981	4,535	4,089	149,077	149,176	5,889	5,443	4,997	4,551
138,177	138,276	4,995	4,549	4,103	3,657	143,677	143,776	5,435	4,989	4,543	4,097	149,177	149,276	5,898	5,452	5,006	4,560
138,277	138,376	5,003	4,557	4,111	3,665	143,777	143,876	5,443	4,997	4,551	4,105	149,277	149,376	5,908	5,462	5,016	4,570
138,377	138,476	5,011	4,565	4,119	3,673	143,877	143,976	5,451	5,005	4,559	4,113	149,377	149,476	5,917	5,471	5,025	4,579
138,477	138,576	5,019	4,573	4,127	3,681	143,977	144,076	5,459	5,013	4,567	4,121	149,477	149,576	5,926	5,480	5,034	4,588
138,577	138,676	5,027	4,581	4,135	3,689	144,077	144,176	5,467	5,021	4,575	4,129	149,577	149,676	5,935	5,489	5,043	4,597
138,677	138,776	5,035	4,589	4,143	3,697	144,177	144,276	5,475	5,029	4,583	4,137	149,677	149,776	5,945	5,499	5,053	4,607
138,777	138,876	5,043	4,597	4,151	3,705	144,277	144,376	5,483	5,037	4,591	4,145	149,777	149,876	5,954	5,508	5,062	4,616
138,877	138,976	5,051	4,605	4,159	3,713	144,377	144,476	5,491	5,045	4,599	4,153	149,877	149,976	5,963	5,517	5,071	4,625
138,977	139,076	5,059	4,613	4,167	3,721	144,477	144,576	5,499	5,053	4,607	4,161	149,977	150,076	5,973	5,527	5,081	4,635
139,077	139,176	5,067	4,621	4,175	3,729	144,577	144,676	5,507	5,061	4,615	4,169	150,077	150,176	5,982	5,536	5,090	4,644
139,177	139,276	5,075	4,629	4,183	3,737	144,677	144,776	5,515	5,069	4,623	4,177	150,177	150,276	5,991	5,545	5,099	4,653
139,277	139,376	5,083	4,637	4,191	3,745	144,777	144,876	5,523	5,077	4,631	4,185	150,277	150,376	6,001	5,555	5,109	4,663
139,377	139,476	5,091	4,645	4,199	3,753	144,877	144,976	5,531	5,085	4,639	4,193	150,377	150,476	6,010	5,564	5,118	4,672
139,477	139,576	5,099	4,653	4,207	3,761	144,977	145,076	5,539	5,093	4,647	4,201	150,477	150,576	6,019	5,573	5,127	4,681
139,577	139,676	5,107	4,661	4,215	3,769	145,077	145,176	5,547	5,101	4,655	4,209	150,577	150,676	6,028	5,582	5,136	4,690
139,677	139,776	5,115	4,669	4,223	3,777	145,177	145,276	5,555	5,109	4,663	4,217	150,677	150,776	6,038	5,592	5,146	4,700
139,777	139,876	5,123	4,677	4,231	3,785	145,277	145,376	5,563	5,117	4,671	4,225	150,777	150,876	6,047	5,601	5,155	4,709
139,877	139,976	5,131	4,685	4,239	3,793	145,377	145,476	5,571	5,125	4,679	4,233	150,877	150,976	6,056	5,610	5,164	4,718

2023 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Surviving Spouse/RDP

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

(continued)

This table gives you credit of $10,726 for your standard deduction, $288 for your personal exemption credit, and $446 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income Is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of Dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is… At Least	But Not Over	0	1	2	3
150,977	151,076	6,066	5,620	5,174	4,728
151,077	151,176	6,075	5,629	5,183	4,737
151,177	151,276	6,084	5,638	5,192	4,746
151,277	151,376	6,094	5,648	5,202	4,756
151,377	151,476	6,103	5,657	5,211	4,765
151,477	151,576	6,112	5,666	5,220	4,774
151,577	151,676	6,121	5,675	5,229	4,783
151,677	151,776	6,131	5,685	5,239	4,793
151,777	151,876	6,140	5,694	5,248	4,802
151,877	151,976	6,149	5,703	5,257	4,811
151,977	152,076	6,159	5,713	5,267	4,821
152,077	152,176	6,168	5,722	5,276	4,830
152,177	152,276	6,177	5,731	5,285	4,839
152,277	152,376	6,187	5,741	5,295	4,849
152,377	152,476	6,196	5,750	5,304	4,858
152,477	152,576	6,205	5,759	5,313	4,867
152,577	152,676	6,214	5,768	5,322	4,876
152,677	152,776	6,224	5,778	5,332	4,886
152,777	152,876	6,233	5,787	5,341	4,895
152,877	152,976	6,242	5,796	5,350	4,904
152,977	153,076	6,252	5,806	5,360	4,914
153,077	153,176	6,261	5,815	5,369	4,923
153,177	153,276	6,270	5,824	5,378	4,932
153,277	153,376	6,280	5,834	5,388	4,942
153,377	153,476	6,289	5,843	5,397	4,951
153,477	153,576	6,298	5,852	5,406	4,960
153,577	153,676	6,307	5,861	5,415	4,969
153,677	153,776	6,317	5,871	5,425	4,979
153,777	153,876	6,326	5,880	5,434	4,988
153,877	153,976	6,335	5,889	5,443	4,997
153,977	154,076	6,345	5,899	5,453	5,007
154,077	154,176	6,354	5,908	5,462	5,016
154,177	154,276	6,363	5,917	5,471	5,025
154,277	154,376	6,373	5,927	5,481	5,035
154,377	154,476	6,382	5,936	5,490	5,044
154,477	154,576	6,391	5,945	5,499	5,053
154,577	154,676	6,400	5,954	5,508	5,062
154,677	154,776	6,410	5,964	5,518	5,072
154,777	154,876	6,419	5,973	5,527	5,081
154,877	154,976	6,428	5,982	5,536	5,090
154,977	155,076	6,438	5,992	5,546	5,100
155,077	155,176	6,447	6,001	5,555	5,109
155,177	155,276	6,456	6,010	5,564	5,118
155,277	155,376	6,466	6,020	5,574	5,128
155,377	155,476	6,475	6,029	5,583	5,137
155,477	155,576	6,484	6,038	5,592	5,146
155,577	155,676	6,493	6,047	5,601	5,155
155,677	155,776	6,503	6,057	5,611	5,165
155,777	155,876	6,512	6,066	5,620	5,174
155,877	155,976	6,521	6,075	5,629	5,183
155,977	156,076	6,531	6,085	5,639	5,193
156,077	156,176	6,540	6,094	5,648	5,202
156,177	156,276	6,549	6,103	5,657	5,211
156,277	156,376	6,559	6,113	5,667	5,221
156,377	156,476	6,568	6,122	5,676	5,230

If Your Income Is… At Least	But Not Over	0	1	2	3
156,477	156,576	6,577	6,131	5,685	5,239
156,577	156,676	6,586	6,140	5,694	5,248
156,677	156,776	6,596	6,150	5,704	5,258
156,777	156,876	6,605	6,159	5,713	5,267
156,877	156,976	6,614	6,168	5,722	5,276
156,977	157,076	6,624	6,178	5,732	5,286
157,077	157,176	6,633	6,187	5,741	5,295
157,177	157,276	6,642	6,196	5,750	5,304
157,277	157,376	6,652	6,206	5,760	5,314
157,377	157,476	6,661	6,215	5,769	5,323
157,477	157,576	6,670	6,224	5,778	5,332
157,577	157,676	6,679	6,233	5,787	5,341
157,677	157,776	6,689	6,243	5,797	5,351
157,777	157,876	6,698	6,252	5,806	5,360
157,877	157,976	6,707	6,261	5,815	5,369
157,977	158,076	6,717	6,271	5,825	5,379
158,077	158,176	6,726	6,280	5,834	5,388
158,177	158,276	6,735	6,289	5,843	5,397
158,277	158,376	6,745	6,299	5,853	5,407
158,377	158,476	6,754	6,308	5,862	5,416
158,477	158,576	6,763	6,317	5,871	5,425
158,577	158,676	6,772	6,326	5,880	5,434
158,677	158,776	6,782	6,336	5,890	5,444
158,777	158,876	6,791	6,345	5,899	5,453
158,877	158,976	6,800	6,354	5,908	5,462
158,977	159,076	6,810	6,364	5,918	5,472
159,077	159,176	6,819	6,373	5,927	5,481
159,177	159,276	6,828	6,382	5,936	5,490
159,277	159,376	6,838	6,392	5,946	5,500
159,377	159,476	6,847	6,401	5,955	5,509
159,477	159,576	6,856	6,410	5,964	5,518
159,577	159,676	6,865	6,419	5,973	5,527
159,677	159,776	6,875	6,429	5,983	5,537
159,777	159,876	6,884	6,438	5,992	5,546
159,877	159,976	6,893	6,447	6,001	5,555
159,977	160,076	6,903	6,457	6,011	5,565
160,077	160,176	6,912	6,466	6,020	5,574
160,177	160,276	6,921	6,475	6,029	5,583
160,277	160,376	6,931	6,485	6,039	5,593
160,377	160,476	6,940	6,494	6,048	5,602
160,477	160,576	6,949	6,503	6,057	5,611
160,577	160,676	6,958	6,512	6,066	5,620
160,677	160,776	6,968	6,522	6,076	5,630
160,777	160,876	6,977	6,531	6,085	5,639
160,877	160,976	6,986	6,540	6,094	5,648
160,977	161,076	6,996	6,550	6,104	5,658
161,077	161,176	7,005	6,559	6,113	5,667
161,177	161,276	7,014	6,568	6,122	5,676
161,277	161,376	7,024	6,578	6,132	5,686
161,377	161,476	7,033	6,587	6,141	5,695
161,477	161,576	7,042	6,596	6,150	5,704
161,577	161,676	7,051	6,605	6,159	5,713
161,677	161,776	7,061	6,615	6,169	5,723
161,777	161,876	7,070	6,624	6,178	5,732
161,877	161,976	7,079	6,633	6,187	5,741

If Your Income Is… At Least	But Not Over	0	1	2	3
161,977	162,076	7,089	6,643	6,197	5,751
162,077	162,176	7,098	6,652	6,206	5,760
162,177	162,276	7,107	6,661	6,215	5,769
162,277	162,376	7,117	6,671	6,225	5,779
162,377	162,476	7,126	6,680	6,234	5,788
162,477	162,576	7,135	6,689	6,243	5,797
162,577	162,676	7,144	6,698	6,252	5,806
162,677	162,776	7,154	6,708	6,262	5,816
162,777	162,876	7,163	6,717	6,271	5,825
162,877	162,976	7,172	6,726	6,280	5,834
162,977	163,076	7,182	6,736	6,290	5,844
163,077	163,176	7,191	6,745	6,299	5,853
163,177	163,276	7,200	6,754	6,308	5,862
163,277	163,376	7,210	6,764	6,318	5,872
163,377	163,476	7,219	6,773	6,327	5,881
163,477	163,576	7,228	6,782	6,336	5,890
163,577	163,676	7,237	6,791	6,345	5,899
163,677	163,776	7,247	6,801	6,355	5,909
163,777	163,876	7,256	6,810	6,364	5,918
163,877	163,976	7,265	6,819	6,373	5,927
163,977	164,076	7,275	6,829	6,383	5,937
164,077	164,176	7,284	6,838	6,392	5,946
164,177	164,276	7,293	6,847	6,401	5,955
164,277	164,376	7,303	6,857	6,411	5,965
164,377	164,476	7,312	6,866	6,420	5,974
164,477	164,576	7,321	6,875	6,429	5,983
164,577	164,676	7,330	6,884	6,438	5,992
164,677	164,776	7,340	6,894	6,448	6,002
164,777	164,876	7,349	6,903	6,457	6,011
164,877	164,976	7,358	6,912	6,466	6,020
164,977	165,076	7,368	6,922	6,476	6,030
165,077	165,176	7,377	6,931	6,485	6,039
165,177	165,276	7,386	6,940	6,494	6,048
165,277	165,376	7,396	6,950	6,504	6,058
165,377	165,476	7,405	6,959	6,513	6,067
165,477	165,576	7,414	6,968	6,522	6,076
165,577	165,676	7,423	6,977	6,531	6,085
165,677	165,776	7,433	6,987	6,541	6,095
165,777	165,876	7,442	6,996	6,550	6,104
165,877	165,976	7,451	7,005	6,559	6,113
165,977	166,076	7,461	7,015	6,569	6,123
166,077	166,176	7,470	7,024	6,578	6,132
166,177	166,276	7,479	7,033	6,587	6,141
166,277	166,376	7,489	7,043	6,597	6,151
166,377	166,476	7,498	7,052	6,606	6,160
166,477	166,576	7,507	7,061	6,615	6,169
166,577	166,676	7,516	7,070	6,624	6,178
166,677	166,776	7,526	7,080	6,634	6,188
166,777	166,876	7,535	7,089	6,643	6,197
166,877	166,976	7,544	7,098	6,652	6,206
166,977	167,076	7,554	7,108	6,662	6,216
167,077	167,176	7,563	7,117	6,671	6,225
167,177	167,276	7,572	7,126	6,680	6,234
167,277	167,376	7,582	7,136	6,690	6,244
167,377	167,476	7,591	7,145	6,699	6,253

2023 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Surviving Spouse/RDP

Caution: Do not use these tables for Form 540 or Form 540NR. *(continued)*

This table gives you credit of $10,726 for your standard deduction, $288 for your personal exemption credit, and $446 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.

At Least	But Not Over	0	1	2	3
167,477	167,576	7,600	7,154	6,708	6,262
167,577	167,676	7,609	7,163	6,717	6,271
167,677	167,776	7,619	7,173	6,727	6,281
167,777	167,876	7,628	7,182	6,736	6,290
167,877	167,976	7,637	7,191	6,745	6,299
167,977	168,076	7,647	7,201	6,755	6,309
168,077	168,176	7,656	7,210	6,764	6,318
168,177	168,276	7,665	7,219	6,773	6,327
168,277	168,376	7,675	7,229	6,783	6,337
168,377	168,476	7,684	7,238	6,792	6,346
168,477	168,576	7,693	7,247	6,801	6,355
168,577	168,676	7,702	7,256	6,810	6,364
168,677	168,776	7,712	7,266	6,820	6,374
168,777	168,876	7,721	7,275	6,829	6,383
168,877	168,976	7,730	7,284	6,838	6,392
168,977	169,076	7,740	7,294	6,848	6,402
169,077	169,176	7,749	7,303	6,857	6,411
169,177	169,276	7,758	7,312	6,866	6,420
169,277	169,376	7,768	7,322	6,876	6,430
169,377	169,476	7,777	7,331	6,885	6,439
169,477	169,576	7,786	7,340	6,894	6,448
169,577	169,676	7,795	7,349	6,903	6,457
169,677	169,776	7,805	7,359	6,913	6,467
169,777	169,876	7,814	7,368	6,922	6,476
169,877	169,976	7,823	7,377	6,931	6,485
169,977	170,076	7,833	7,387	6,941	6,495
170,077	170,176	7,842	7,396	6,950	6,504
170,177	170,276	7,851	7,405	6,959	6,513
170,277	170,376	7,861	7,415	6,969	6,523
170,377	170,476	7,870	7,424	6,978	6,532
170,477	170,576	7,879	7,433	6,987	6,541
170,577	170,676	7,888	7,442	6,996	6,550
170,677	170,776	7,898	7,452	7,006	6,560
170,777	170,876	7,907	7,461	7,015	6,569
170,877	170,976	7,916	7,470	7,024	6,578
170,977	171,076	7,926	7,480	7,034	6,588
171,077	171,176	7,935	7,489	7,043	6,597
171,177	171,276	7,944	7,498	7,052	6,606
171,277	171,376	7,954	7,508	7,062	6,616
171,377	171,476	7,963	7,517	7,071	6,625
171,477	171,576	7,972	7,526	7,080	6,634
171,577	171,676	7,981	7,535	7,089	6,643
171,677	171,776	7,991	7,545	7,099	6,653
171,777	171,876	8,000	7,554	7,108	6,662
171,877	171,976	8,009	7,563	7,117	6,671
171,977	172,076	8,019	7,573	7,127	6,681
172,077	172,176	8,028	7,582	7,136	6,690
172,177	172,276	8,037	7,591	7,145	6,699
172,277	172,376	8,047	7,601	7,155	6,709
172,377	172,476	8,056	7,610	7,164	6,718
172,477	172,576	8,065	7,619	7,173	6,727
172,577	172,676	8,074	7,628	7,182	6,736
172,677	172,776	8,084	7,638	7,192	6,746
172,777	172,876	8,093	7,647	7,201	6,755
172,877	172,976	8,102	7,656	7,210	6,764
172,977	173,076	8,112	7,666	7,220	6,774
173,077	173,176	8,121	7,675	7,229	6,783
173,177	173,276	8,130	7,684	7,238	6,792
173,277	173,376	8,140	7,694	7,248	6,802
173,377	173,476	8,149	7,703	7,257	6,811
173,477	173,576	8,158	7,712	7,266	6,820
173,577	173,676	8,167	7,721	7,275	6,829
173,677	173,776	8,177	7,731	7,285	6,839
173,777	173,876	8,186	7,740	7,294	6,848
173,877	173,976	8,195	7,749	7,303	6,857
173,977	174,076	8,205	7,759	7,313	6,867
174,077	174,176	8,214	7,768	7,322	6,876
174,177	174,276	8,223	7,777	7,331	6,885
174,277	174,376	8,233	7,787	7,341	6,895
174,377	174,476	8,242	7,796	7,350	6,904
174,477	174,576	8,251	7,805	7,359	6,913
174,577	174,676	8,260	7,814	7,368	6,922
174,677	174,776	8,270	7,824	7,378	6,932
174,777	174,876	8,279	7,833	7,387	6,941
174,877	174,976	8,288	7,842	7,396	6,950
174,977	175,076	8,298	7,852	7,406	6,960
175,077	175,176	8,307	7,861	7,415	6,969
175,177	175,276	8,316	7,870	7,424	6,978
175,277	175,376	8,326	7,880	7,434	6,988
175,377	175,476	8,335	7,889	7,443	6,997
175,477	175,576	8,344	7,898	7,452	7,006
175,577	175,676	8,353	7,907	7,461	7,015
175,677	175,776	8,363	7,917	7,471	7,025
175,777	175,876	8,372	7,926	7,480	7,034
175,877	175,976	8,381	7,935	7,489	7,043
175,977	176,076	8,391	7,945	7,499	7,053
176,077	176,176	8,400	7,954	7,508	7,062
176,177	176,276	8,409	7,963	7,517	7,071
176,277	176,376	8,419	7,973	7,527	7,081
176,377	176,476	8,428	7,982	7,536	7,090
176,477	176,576	8,437	7,991	7,545	7,099
176,577	176,676	8,446	8,000	7,554	7,108
176,677	176,776	8,456	8,010	7,564	7,118
176,777	176,876	8,465	8,019	7,573	7,127
176,877	176,976	8,474	8,028	7,582	7,136
176,977	177,076	8,484	8,038	7,592	7,146
177,077	177,176	8,493	8,047	7,601	7,155
177,177	177,276	8,502	8,056	7,610	7,164
177,277	177,376	8,512	8,066	7,620	7,174
177,377	177,476	8,521	8,075	7,629	7,183
177,477	177,576	8,530	8,084	7,638	7,192
177,577	177,676	8,539	8,093	7,647	7,201
177,677	177,776	8,549	8,103	7,657	7,211
177,777	177,876	8,558	8,112	7,666	7,220
177,877	177,976	8,567	8,121	7,675	7,229
177,977	178,076	8,577	8,131	7,685	7,239
178,077	178,176	8,586	8,140	7,694	7,248
178,177	178,276	8,595	8,149	7,703	7,257
178,277	178,376	8,605	8,159	7,713	7,267
178,377	178,476	8,614	8,168	7,722	7,276
178,477	178,576	8,623	8,177	7,731	7,285
178,577	178,676	8,632	8,186	7,740	7,294
178,677	178,776	8,642	8,196	7,750	7,304
178,777	178,876	8,651	8,205	7,759	7,313
178,877	178,976	8,660	8,214	7,768	7,322
178,977	179,076	8,670	8,224	7,778	7,332
179,077	179,176	8,679	8,233	7,787	7,341
179,177	179,276	8,688	8,242	7,796	7,350
179,277	179,376	8,698	8,252	7,806	7,360
179,377	179,476	8,707	8,261	7,815	7,369
179,477	179,576	8,716	8,270	7,824	7,378
179,577	179,676	8,725	8,279	7,833	7,387
179,677	179,776	8,735	8,289	7,843	7,397
179,777	179,876	8,744	8,298	7,852	7,406
179,877	179,976	8,753	8,307	7,861	7,415
179,977	180,076	8,763	8,317	7,871	7,425
180,077	180,176	8,772	8,326	7,880	7,434
180,177	180,276	8,781	8,335	7,889	7,443
180,277	180,376	8,791	8,345	7,899	7,453
180,377	180,476	8,800	8,354	7,908	7,462
180,477	180,576	8,809	8,363	7,917	7,471
180,577	180,676	8,818	8,372	7,926	7,480
180,677	180,776	8,828	8,382	7,936	7,490
180,777	180,876	8,837	8,391	7,945	7,499
180,877	180,976	8,846	8,400	7,954	7,508
180,977	181,076	8,856	8,410	7,964	7,518
181,077	181,176	8,865	8,419	7,973	7,527
181,177	181,276	8,874	8,428	7,982	7,536
181,277	181,376	8,884	8,438	7,992	7,546
181,377	181,476	8,893	8,447	8,001	7,555
181,477	181,576	8,902	8,456	8,010	7,564
181,577	181,676	8,911	8,465	8,019	7,573
181,677	181,776	8,921	8,475	8,029	7,583
181,777	181,876	8,930	8,484	8,038	7,592
181,877	181,976	8,939	8,493	8,047	7,601
181,977	182,076	8,949	8,503	8,057	7,611
182,077	182,176	8,958	8,512	8,066	7,620
182,177	182,276	8,967	8,521	8,075	7,629
182,277	182,376	8,977	8,531	8,085	7,639
182,377	182,476	8,986	8,540	8,094	7,648
182,477	182,576	8,995	8,549	8,103	7,657
182,577	182,676	9,004	8,558	8,112	7,666
182,677	182,776	9,014	8,568	8,122	7,676
182,777	182,876	9,023	8,577	8,131	7,685
182,877	182,976	9,032	8,586	8,140	7,694
182,977	183,076	9,042	8,596	8,150	7,704
183,077	183,176	9,051	8,605	8,159	7,713
183,177	183,276	9,060	8,614	8,168	7,722
183,277	183,376	9,070	8,624	8,178	7,732
183,377	183,476	9,079	8,633	8,187	7,741
183,477	183,576	9,088	8,642	8,196	7,750
183,577	183,676	9,097	8,651	8,205	7,759
183,677	183,776	9,107	8,661	8,215	7,769
183,777	183,876	9,116	8,670	8,224	7,778
183,877	183,976	9,125	8,679	8,233	7,787

This table gives you credit of $10,726 for your standard deduction, $288 for your personal exemption credit, and $446 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income Is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of Dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is…		Number of Dependents				If Your Income Is…		Number of Dependents				If Your Income Is…		Number of Dependents			
At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3
183,977	184,076	9,135	8,689	8,243	7,797	189,477	189,576	9,646	9,200	8,754	8,308	194,977	195,076	10,158	9,712	9,266	8,820
184,077	184,176	9,144	8,698	8,252	7,806	189,577	189,676	9,655	9,209	8,763	8,317	195,077	195,176	10,167	9,721	9,275	8,829
184,177	184,276	9,153	8,707	8,261	7,815	189,677	189,776	9,665	9,219	8,773	8,327	195,177	195,276	10,176	9,730	9,284	8,838
184,277	184,376	9,163	8,717	8,271	7,825	189,777	189,876	9,674	9,228	8,782	8,336	195,277	195,376	10,186	9,740	9,294	8,848
184,377	184,476	9,172	8,726	8,280	7,834	189,877	189,976	9,683	9,237	8,791	8,345	195,377	195,476	10,195	9,749	9,303	8,857
184,477	184,576	9,181	8,735	8,289	7,843	189,977	190,076	9,693	9,247	8,801	8,355	195,477	195,576	10,204	9,758	9,312	8,866
184,577	184,676	9,190	8,744	8,298	7,852	190,077	190,176	9,702	9,256	8,810	8,364	195,577	195,676	10,213	9,767	9,321	8,875
184,677	184,776	9,200	8,754	8,308	7,862	190,177	190,276	9,711	9,265	8,819	8,373	195,677	195,776	10,223	9,777	9,331	8,885
184,777	184,876	9,209	8,763	8,317	7,871	190,277	190,376	9,721	9,275	8,829	8,383	195,777	195,876	10,232	9,786	9,340	8,894
184,877	184,976	9,218	8,772	8,326	7,880	190,377	190,476	9,730	9,284	8,838	8,392	195,877	195,976	10,241	9,795	9,349	8,903
184,977	185,076	9,228	8,782	8,336	7,890	190,477	190,576	9,739	9,293	8,847	8,401	195,977	196,076	10,251	9,805	9,359	8,913
185,077	185,176	9,237	8,791	8,345	7,899	190,577	190,676	9,748	9,302	8,856	8,410	196,077	196,176	10,260	9,814	9,368	8,922
185,177	185,276	9,246	8,800	8,354	7,908	190,677	190,776	9,758	9,312	8,866	8,420	196,177	196,276	10,269	9,823	9,377	8,931
185,277	185,376	9,256	8,810	8,364	7,918	190,777	190,876	9,767	9,321	8,875	8,429	196,277	196,376	10,279	9,833	9,387	8,941
185,377	185,476	9,265	8,819	8,373	7,927	190,877	190,976	9,776	9,330	8,884	8,438	196,377	196,476	10,288	9,842	9,396	8,950
185,477	185,576	9,274	8,828	8,382	7,936	190,977	191,076	9,786	9,340	8,894	8,448	196,477	196,576	10,297	9,851	9,405	8,959
185,577	185,676	9,283	8,837	8,391	7,945	191,077	191,176	9,795	9,349	8,903	8,457	196,577	196,676	10,306	9,860	9,414	8,968
185,677	185,776	9,293	8,847	8,401	7,955	191,177	191,276	9,804	9,358	8,912	8,466	196,677	196,776	10,316	9,870	9,424	8,978
185,777	185,876	9,302	8,856	8,410	7,964	191,277	191,376	9,814	9,368	8,922	8,476	196,777	196,876	10,325	9,879	9,433	8,987
185,877	185,976	9,311	8,865	8,419	7,973	191,377	191,476	9,823	9,377	8,931	8,485	196,877	196,976	10,334	9,888	9,442	8,996
185,977	186,076	9,321	8,875	8,429	7,983	191,477	191,576	9,832	9,386	8,940	8,494	196,977	197,076	10,344	9,898	9,452	9,006
186,077	186,176	9,330	8,884	8,438	7,992	191,577	191,676	9,841	9,395	8,949	8,503	197,077	197,176	10,353	9,907	9,461	9,015
186,177	186,276	9,339	8,893	8,447	8,001	191,677	191,776	9,851	9,405	8,959	8,513	197,177	197,276	10,362	9,916	9,470	9,024
186,277	186,376	9,349	8,903	8,457	8,011	191,777	191,876	9,860	9,414	8,968	8,522	197,277	197,376	10,372	9,926	9,480	9,034
186,377	186,476	9,358	8,912	8,466	8,020	191,877	191,976	9,869	9,423	8,977	8,531	197,377	197,476	10,381	9,935	9,489	9,043
186,477	186,576	9,367	8,921	8,475	8,029	191,977	192,076	9,879	9,433	8,987	8,541	197,477	197,576	10,390	9,944	9,498	9,052
186,577	186,676	9,376	8,930	8,484	8,038	192,077	192,176	9,888	9,442	8,996	8,550	197,577	197,676	10,399	9,953	9,507	9,061
186,677	186,776	9,386	8,940	8,494	8,048	192,177	192,276	9,897	9,451	9,005	8,559	197,677	197,776	10,409	9,963	9,517	9,071
186,777	186,876	9,395	8,949	8,503	8,057	192,277	192,376	9,907	9,461	9,015	8,569	197,777	197,876	10,418	9,972	9,526	9,080
186,877	186,976	9,404	8,958	8,512	8,066	192,377	192,476	9,916	9,470	9,024	8,578	197,877	197,976	10,427	9,981	9,535	9,089
186,977	187,076	9,414	8,968	8,522	8,076	192,477	192,576	9,925	9,479	9,033	8,587	197,977	198,076	10,437	9,991	9,545	9,099
187,077	187,176	9,423	8,977	8,531	8,085	192,577	192,676	9,934	9,488	9,042	8,596	198,077	198,176	10,446	10,000	9,554	9,108
187,177	187,276	9,432	8,986	8,540	8,094	192,677	192,776	9,944	9,498	9,052	8,606	198,177	198,276	10,455	10,009	9,563	9,117
187,277	187,376	9,442	8,996	8,550	8,104	192,777	192,876	9,953	9,507	9,061	8,615	198,277	198,376	10,465	10,019	9,573	9,127
187,377	187,476	9,451	9,005	8,559	8,113	192,877	192,976	9,962	9,516	9,070	8,624	198,377	198,476	10,474	10,028	9,582	9,136
187,477	187,576	9,460	9,014	8,568	8,122	192,977	193,076	9,972	9,526	9,080	8,634	198,477	198,576	10,483	10,037	9,591	9,145
187,577	187,676	9,469	9,023	8,577	8,131	193,077	193,176	9,981	9,535	9,089	8,643	198,577	198,676	10,492	10,046	9,600	9,154
187,677	187,776	9,479	9,033	8,587	8,141	193,177	193,276	9,990	9,544	9,098	8,652	198,677	198,776	10,502	10,056	9,610	9,164
187,777	187,876	9,488	9,042	8,596	8,150	193,277	193,376	10,000	9,554	9,108	8,662	198,777	198,876	10,511	10,065	9,619	9,173
187,877	187,976	9,497	9,051	8,605	8,159	193,377	193,476	10,009	9,563	9,117	8,671	198,877	198,976	10,520	10,074	9,628	9,182
187,977	188,076	9,507	9,061	8,615	8,169	193,477	193,576	10,018	9,572	9,126	8,680	198,977	199,076	10,530	10,084	9,638	9,192
188,077	188,176	9,516	9,070	8,624	8,178	193,577	193,676	10,027	9,581	9,135	8,689	199,077	199,176	10,539	10,093	9,647	9,201
188,177	188,276	9,525	9,079	8,633	8,187	193,677	193,776	10,037	9,591	9,145	8,699	199,177	199,276	10,548	10,102	9,656	9,210
188,277	188,376	9,535	9,089	8,643	8,197	193,777	193,876	10,046	9,600	9,154	8,708	199,277	199,376	10,558	10,112	9,666	9,220
188,377	188,476	9,544	9,098	8,652	8,206	193,877	193,976	10,055	9,609	9,163	8,717	199,377	199,476	10,567	10,121	9,675	9,229
188,477	188,576	9,553	9,107	8,661	8,215	193,977	194,076	10,065	9,619	9,173	8,727						
188,577	188,676	9,562	9,116	8,670	8,224	194,077	194,176	10,074	9,628	9,182	8,736						
188,677	188,776	9,572	9,126	8,680	8,234	194,177	194,276	10,083	9,637	9,191	8,745						
188,777	188,876	9,581	9,135	8,689	8,243	194,277	194,376	10,093	9,647	9,201	8,755						
188,877	188,976	9,590	9,144	8,698	8,252	194,377	194,476	10,102	9,656	9,210	8,764						
188,977	189,076	9,600	9,154	8,708	8,262	194,477	194,576	10,111	9,665	9,219	8,773						
189,077	189,176	9,609	9,163	8,717	8,271	194,577	194,676	10,120	9,674	9,228	8,782						
189,177	189,276	9,618	9,172	8,726	8,280	194,677	194,776	10,130	9,684	9,238	8,792						
189,277	189,376	9,628	9,182	8,736	8,290	194,777	194,876	10,139	9,693	9,247	8,801						
189,377	189,476	9,637	9,191	8,745	8,299	194,877	194,976	10,148	9,702	9,256	8,810						

2EZ

2023 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Surviving Spouse/RDP

Caution: Do not use these tables for Form 540 or Form 540NR. *(continued)*

This table gives you credit of $10,726 for your standard deduction, $288 for your personal exemption credit, and $446 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
199,477	199,576	10,576	10,130	9,684	9,238
199,577	199,676	10,585	10,139	9,693	9,247
199,677	199,776	10,595	10,149	9,703	9,257
199,777	199,876	10,604	10,158	9,712	9,266
199,877	199,976	10,613	10,167	9,721	9,275
199,977	200,000	10,623	10,177	9,731	9,285

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

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

This table gives you credit of $10,726 for your standard deduction, $144 for your personal exemption credit, and $446 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income Is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of Dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is… At Least	But Not Over	0	1	2	3
0	25,176	0	0	0	0
25,177	25,276	1	0	0	0
25,277	25,376	2	0	0	0
25,377	25,476	3	0	0	0
25,477	25,576	4	0	0	0
25,577	25,676	5	0	0	0
25,677	25,776	6	0	0	0
25,777	25,876	7	0	0	0
25,877	25,976	8	0	0	0
25,977	26,076	9	0	0	0
26,077	26,176	10	0	0	0
26,177	26,276	11	0	0	0
26,277	26,376	12	0	0	0
26,377	26,476	13	0	0	0
26,477	26,576	14	0	0	0
26,577	26,676	15	0	0	0
26,677	26,776	16	0	0	0
26,777	26,876	17	0	0	0
26,877	26,976	18	0	0	0
26,977	27,076	19	0	0	0
27,077	27,176	20	0	0	0
27,177	27,276	21	0	0	0
27,277	27,376	22	0	0	0
27,377	27,476	23	0	0	0
27,477	27,576	24	0	0	0
27,577	27,676	25	0	0	0
27,677	27,776	26	0	0	0
27,777	27,876	27	0	0	0
27,877	27,976	28	0	0	0
27,977	28,076	29	0	0	0
28,077	28,176	30	0	0	0
28,177	28,276	31	0	0	0
28,277	28,376	32	0	0	0
28,377	28,476	33	0	0	0
28,477	28,576	34	0	0	0
28,577	28,676	35	0	0	0
28,677	28,776	36	0	0	0
28,777	28,876	37	0	0	0
28,877	28,976	38	0	0	0
28,977	29,076	39	0	0	0
29,077	29,176	40	0	0	0
29,177	29,276	41	0	0	0
29,277	29,376	42	0	0	0
29,377	29,476	43	0	0	0
29,477	29,576	44	0	0	0
29,577	29,676	45	0	0	0
29,677	29,776	46	0	0	0
29,777	29,876	47	0	0	0
29,877	29,976	48	0	0	0
29,977	30,076	49	0	0	0
30,077	30,176	50	0	0	0
30,177	30,276	51	0	0	0
30,277	30,376	52	0	0	0
30,377	30,476	53	0	0	0
30,477	30,576	54	0	0	0

If Your Income Is… At Least	But Not Over	0	1	2	3
30,577	30,676	55	0	0	0
30,677	30,776	56	0	0	0
30,777	30,876	57	0	0	0
30,877	30,976	58	0	0	0
30,977	31,076	59	0	0	0
31,077	31,176	60	0	0	0
31,177	31,276	61	0	0	0
31,277	31,376	62	0	0	0
31,377	31,476	63	0	0	0
31,477	31,576	64	0	0	0
31,577	31,676	66	0	0	0
31,677	31,776	68	0	0	0
31,777	31,876	70	0	0	0
31,877	31,976	72	0	0	0
31,977	32,076	74	0	0	0
32,077	32,176	76	0	0	0
32,177	32,276	78	0	0	0
32,277	32,376	80	0	0	0
32,377	32,476	82	0	0	0
32,477	32,576	84	0	0	0
32,577	32,676	86	0	0	0
32,677	32,776	88	0	0	0
32,777	32,876	90	0	0	0
32,877	32,976	92	0	0	0
32,977	33,076	94	0	0	0
33,077	33,176	96	0	0	0
33,177	33,276	98	0	0	0
33,277	33,376	100	0	0	0
33,377	33,476	102	0	0	0
33,477	33,576	104	0	0	0
33,577	33,676	106	0	0	0
33,677	33,776	108	0	0	0
33,777	33,876	110	0	0	0
33,877	33,976	112	0	0	0
33,977	34,076	114	0	0	0
34,077	34,176	116	0	0	0
34,177	34,276	118	0	0	0
34,277	34,376	120	0	0	0
34,377	34,476	122	0	0	0
34,477	34,576	124	0	0	0
34,577	34,676	126	0	0	0
34,677	34,776	128	0	0	0
34,777	34,876	130	0	0	0
34,877	34,976	132	0	0	0
34,977	35,076	134	0	0	0
35,077	35,176	136	0	0	0
35,177	35,276	138	0	0	0
35,277	35,376	140	0	0	0
35,377	35,476	142	0	0	0
35,477	35,576	144	0	0	0
35,577	35,676	146	0	0	0
35,677	35,776	148	0	0	0
35,777	35,876	150	0	0	0
35,877	35,976	152	0	0	0
35,977	36,076	154	0	0	0

If Your Income Is… At Least	But Not Over	0	1	2	3
36,077	36,176	156	0	0	0
36,177	36,276	158	0	0	0
36,277	36,376	160	0	0	0
36,377	36,476	162	0	0	0
36,477	36,576	164	0	0	0
36,577	36,676	166	0	0	0
36,677	36,776	168	0	0	0
36,777	36,876	170	0	0	0
36,877	36,976	172	0	0	0
36,977	37,076	174	0	0	0
37,077	37,176	176	0	0	0
37,177	37,276	178	0	0	0
37,277	37,376	180	0	0	0
37,377	37,476	182	0	0	0
37,477	37,576	184	0	0	0
37,577	37,676	186	0	0	0
37,677	37,776	188	0	0	0
37,777	37,876	190	0	0	0
37,877	37,976	192	0	0	0
37,977	38,076	194	0	0	0
38,077	38,176	196	0	0	0
38,177	38,276	198	0	0	0
38,277	38,376	200	0	0	0
38,377	38,476	202	0	0	0
38,477	38,576	204	0	0	0
38,577	38,676	206	0	0	0
38,677	38,776	208	0	0	0
38,777	38,876	210	0	0	0
38,877	38,976	212	0	0	0
38,977	39,076	214	0	0	0
39,077	39,176	216	0	0	0
39,177	39,276	218	0	0	0
39,277	39,376	220	0	0	0
39,377	39,476	222	0	0	0
39,477	39,576	224	0	0	0
39,577	39,676	226	0	0	0
39,677	39,776	228	0	0	0
39,777	39,876	230	0	0	0
39,877	39,976	232	0	0	0
39,977	40,076	234	0	0	0
40,077	40,176	236	0	0	0
40,177	40,276	238	0	0	0
40,277	40,376	240	0	0	0
40,377	40,476	242	0	0	0
40,477	40,576	244	0	0	0
40,577	40,676	246	0	0	0
40,677	40,776	248	0	0	0
40,777	40,876	250	0	0	0
40,877	40,976	252	0	0	0
40,977	41,076	254	0	0	0
41,077	41,176	256	0	0	0
41,177	41,276	258	0	0	0
41,277	41,376	260	0	0	0
41,377	41,476	262	0	0	0
41,477	41,576	264	0	0	0

This table gives you credit of $10,726 for your standard deduction, $144 for your personal exemption credit, and $446 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.

At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3
41,577	41,676	266	0	0	0	47,077	47,176	376	0	0	0	52,577	52,676	486	40	0	0
41,677	41,776	268	0	0	0	47,177	47,276	378	0	0	0	52,677	52,776	488	42	0	0
41,777	41,876	270	0	0	0	47,277	47,376	380	0	0	0	52,777	52,876	490	44	0	0
41,877	41,976	272	0	0	0	47,377	47,476	382	0	0	0	52,877	52,976	492	46	0	0
41,977	42,076	274	0	0	0	47,477	47,576	384	0	0	0	52,977	53,076	494	48	0	0
42,077	42,176	276	0	0	0	47,577	47,676	386	0	0	0	53,077	53,176	496	50	0	0
42,177	42,276	278	0	0	0	47,677	47,776	388	0	0	0	53,177	53,276	498	52	0	0
42,277	42,376	280	0	0	0	47,777	47,876	390	0	0	0	53,277	53,376	500	54	0	0
42,377	42,476	282	0	0	0	47,877	47,976	392	0	0	0	53,377	53,476	502	56	0	0
42,477	42,576	284	0	0	0	47,977	48,076	394	0	0	0	53,477	53,576	504	58	0	0
42,577	42,676	286	0	0	0	48,077	48,176	396	0	0	0	53,577	53,676	506	60	0	0
42,677	42,776	288	0	0	0	48,177	48,276	398	0	0	0	53,677	53,776	508	62	0	0
42,777	42,876	290	0	0	0	48,277	48,376	400	0	0	0	53,777	53,876	510	64	0	0
42,877	42,976	292	0	0	0	48,377	48,476	402	0	0	0	53,877	53,976	512	66	0	0
42,977	43,076	294	0	0	0	48,477	48,576	404	0	0	0	53,977	54,076	514	68	0	0
43,077	43,176	296	0	0	0	48,577	48,676	406	0	0	0	54,077	54,176	516	70	0	0
43,177	43,276	298	0	0	0	48,677	48,776	408	0	0	0	54,177	54,276	518	72	0	0
43,277	43,376	300	0	0	0	48,777	48,876	410	0	0	0	54,277	54,376	520	74	0	0
43,377	43,476	302	0	0	0	48,877	48,976	412	0	0	0	54,377	54,476	522	76	0	0
43,477	43,576	304	0	0	0	48,977	49,076	414	0	0	0	54,477	54,576	524	78	0	0
43,577	43,676	306	0	0	0	49,077	49,176	416	0	0	0	54,577	54,676	526	80	0	0
43,677	43,776	308	0	0	0	49,177	49,276	418	0	0	0	54,677	54,776	528	82	0	0
43,777	43,876	310	0	0	0	49,277	49,376	420	0	0	0	54,777	54,876	530	84	0	0
43,877	43,976	312	0	0	0	49,377	49,476	422	0	0	0	54,877	54,976	532	86	0	0
43,977	44,076	314	0	0	0	49,477	49,576	424	0	0	0	54,977	55,076	534	88	0	0
44,077	44,176	316	0	0	0	49,577	49,676	426	0	0	0	55,077	55,176	536	90	0	0
44,177	44,276	318	0	0	0	49,677	49,776	428	0	0	0	55,177	55,276	538	92	0	0
44,277	44,376	320	0	0	0	49,777	49,876	430	0	0	0	55,277	55,376	540	94	0	0
44,377	44,476	322	0	0	0	49,877	49,976	432	0	0	0	55,377	55,476	542	96	0	0
44,477	44,576	324	0	0	0	49,977	50,076	434	0	0	0	55,477	55,576	544	98	0	0
44,577	44,676	326	0	0	0	50,077	50,176	436	0	0	0	55,577	55,676	546	100	0	0
44,677	44,776	328	0	0	0	50,177	50,276	438	0	0	0	55,677	55,776	548	102	0	0
44,777	44,876	330	0	0	0	50,277	50,376	440	0	0	0	55,777	55,876	550	104	0	0
44,877	44,976	332	0	0	0	50,377	50,476	442	0	0	0	55,877	55,976	552	106	0	0
44,977	45,076	334	0	0	0	50,477	50,576	444	0	0	0	55,977	56,076	554	108	0	0
45,077	45,176	336	0	0	0	50,577	50,676	446	0	0	0	56,077	56,176	556	110	0	0
45,177	45,276	338	0	0	0	50,677	50,776	448	2	0	0	56,177	56,276	558	112	0	0
45,277	45,376	340	0	0	0	50,777	50,876	450	4	0	0	56,277	56,376	560	114	0	0
45,377	45,476	342	0	0	0	50,877	50,976	452	6	0	0	56,377	56,476	562	116	0	0
45,477	45,576	344	0	0	0	50,977	51,076	454	8	0	0	56,477	56,576	564	118	0	0
45,577	45,676	346	0	0	0	51,077	51,176	456	10	0	0	56,577	56,676	566	120	0	0
45,677	45,776	348	0	0	0	51,177	51,276	458	12	0	0	56,677	56,776	568	122	0	0
45,777	45,876	350	0	0	0	51,277	51,376	460	14	0	0	56,777	56,876	570	124	0	0
45,877	45,976	352	0	0	0	51,377	51,476	462	16	0	0	56,877	56,976	572	126	0	0
45,977	46,076	354	0	0	0	51,477	51,576	464	18	0	0	56,977	57,076	574	128	0	0
46,077	46,176	356	0	0	0	51,577	51,676	466	20	0	0	57,077	57,176	576	130	0	0
46,177	46,276	358	0	0	0	51,677	51,776	468	22	0	0	57,177	57,276	578	132	0	0
46,277	46,376	360	0	0	0	51,777	51,876	470	24	0	0	57,277	57,376	580	134	0	0
46,377	46,476	362	0	0	0	51,877	51,976	472	26	0	0	57,377	57,476	582	136	0	0
46,477	46,576	364	0	0	0	51,977	52,076	474	28	0	0	57,477	57,576	584	138	0	0
46,577	46,676	366	0	0	0	52,077	52,176	476	30	0	0	57,577	57,676	586	140	0	0
46,677	46,776	368	0	0	0	52,177	52,276	478	32	0	0	57,677	57,776	588	142	0	0
46,777	46,876	370	0	0	0	52,277	52,376	480	34	0	0	57,777	57,876	590	144	0	0
46,877	46,976	372	0	0	0	52,377	52,476	482	36	0	0	57,877	57,976	592	146	0	0
46,977	47,076	374	0	0	0	52,477	52,576	484	38	0	0	57,977	58,076	594	148	0	0

This table gives you credit of $10,726 for your standard deduction, $144 for your personal exemption credit, and $446 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income Is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of Dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is…		Number of Dependents				If Your Income Is…		Number of Dependents				If Your Income Is…		Number of Dependents			
At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3
58,077	58,176	596	150	0	0	63,577	63,676	776	330	0	0	69,077	69,176	996	550	104	0
58,177	58,276	598	152	0	0	63,677	63,776	780	334	0	0	69,177	69,276	1,000	554	108	0
58,277	58,376	600	154	0	0	63,777	63,876	784	338	0	0	69,277	69,376	1,004	558	112	0
58,377	58,476	602	156	0	0	63,877	63,976	788	342	0	0	69,377	69,476	1,008	562	116	0
58,477	58,576	604	158	0	0	63,977	64,076	792	346	0	0	69,477	69,576	1,012	566	120	0
58,577	58,676	606	160	0	0	64,077	64,176	796	350	0	0	69,577	69,676	1,016	570	124	0
58,677	58,776	608	162	0	0	64,177	64,276	800	354	0	0	69,677	69,776	1,020	574	128	0
58,777	58,876	610	164	0	0	64,277	64,376	804	358	0	0	69,777	69,876	1,024	578	132	0
58,877	58,976	612	166	0	0	64,377	64,476	808	362	0	0	69,877	69,976	1,028	582	136	0
58,977	59,076	614	168	0	0	64,477	64,576	812	366	0	0	69,977	70,076	1,032	586	140	0
59,077	59,176	616	170	0	0	64,577	64,676	816	370	0	0	70,077	70,176	1,036	590	144	0
59,177	59,276	618	172	0	0	64,677	64,776	820	374	0	0	70,177	70,276	1,040	594	148	0
59,277	59,376	620	174	0	0	64,777	64,876	824	378	0	0	70,277	70,376	1,044	598	152	0
59,377	59,476	622	176	0	0	64,877	64,976	828	382	0	0	70,377	70,476	1,048	602	156	0
59,477	59,576	624	178	0	0	64,977	65,076	832	386	0	0	70,477	70,576	1,052	606	160	0
59,577	59,676	626	180	0	0	65,077	65,176	836	390	0	0	70,577	70,676	1,056	610	164	0
59,677	59,776	628	182	0	0	65,177	65,276	840	394	0	0	70,677	70,776	1,060	614	168	0
59,777	59,876	630	184	0	0	65,277	65,376	844	398	0	0	70,777	70,876	1,064	618	172	0
59,877	59,976	632	186	0	0	65,377	65,476	848	402	0	0	70,877	70,976	1,068	622	176	0
59,977	60,076	634	188	0	0	65,477	65,576	852	406	0	0	70,977	71,076	1,072	626	180	0
60,077	60,176	636	190	0	0	65,577	65,676	856	410	0	0	71,077	71,176	1,076	630	184	0
60,177	60,276	640	194	0	0	65,677	65,776	860	414	0	0	71,177	71,276	1,080	634	188	0
60,277	60,376	644	198	0	0	65,777	65,876	864	418	0	0	71,277	71,376	1,084	638	192	0
60,377	60,476	648	202	0	0	65,877	65,976	868	422	0	0	71,377	71,476	1,088	642	196	0
60,477	60,576	652	206	0	0	65,977	66,076	872	426	0	0	71,477	71,576	1,092	646	200	0
60,577	60,676	656	210	0	0	66,077	66,176	876	430	0	0	71,577	71,676	1,096	650	204	0
60,677	60,776	660	214	0	0	66,177	66,276	880	434	0	0	71,677	71,776	1,100	654	208	0
60,777	60,876	664	218	0	0	66,277	66,376	884	438	0	0	71,777	71,876	1,104	658	212	0
60,877	60,976	668	222	0	0	66,377	66,476	888	442	0	0	71,877	71,976	1,108	662	216	0
60,977	61,076	672	226	0	0	66,477	66,576	892	446	0	0	71,977	72,076	1,112	666	220	0
61,077	61,176	676	230	0	0	66,577	66,676	896	450	4	0	72,077	72,176	1,116	670	224	0
61,177	61,276	680	234	0	0	66,677	66,776	900	454	8	0	72,177	72,276	1,120	674	228	0
61,277	61,376	684	238	0	0	66,777	66,876	904	458	12	0	72,277	72,376	1,124	678	232	0
61,377	61,476	688	242	0	0	66,877	66,976	908	462	16	0	72,377	72,476	1,128	682	236	0
61,477	61,576	692	246	0	0	66,977	67,076	912	466	20	0	72,477	72,576	1,132	686	240	0
61,577	61,676	696	250	0	0	67,077	67,176	916	470	24	0	72,577	72,676	1,136	690	244	0
61,677	61,776	700	254	0	0	67,177	67,276	920	474	28	0	72,677	72,776	1,140	694	248	0
61,777	61,876	704	258	0	0	67,277	67,376	924	478	32	0	72,777	72,876	1,144	698	252	0
61,877	61,976	708	262	0	0	67,377	67,476	928	482	36	0	72,877	72,976	1,148	702	256	0
61,977	62,076	712	266	0	0	67,477	67,576	932	486	40	0	72,977	73,076	1,152	706	260	0
62,077	62,176	716	270	0	0	67,577	67,676	936	490	44	0	73,077	73,176	1,156	710	264	0
62,177	62,276	720	274	0	0	67,677	67,776	940	494	48	0	73,177	73,276	1,160	714	268	0
62,277	62,376	724	278	0	0	67,777	67,876	944	498	52	0	73,277	73,376	1,164	718	272	0
62,377	62,476	728	282	0	0	67,877	67,976	948	502	56	0	73,377	73,476	1,168	722	276	0
62,477	62,576	732	286	0	0	67,977	68,076	952	506	60	0	73,477	73,576	1,172	726	280	0
62,577	62,676	736	290	0	0	68,077	68,176	956	510	64	0	73,577	73,676	1,176	730	284	0
62,677	62,776	740	294	0	0	68,177	68,276	960	514	68	0	73,677	73,776	1,180	734	288	0
62,777	62,876	744	298	0	0	68,277	68,376	964	518	72	0	73,777	73,876	1,184	738	292	0
62,877	62,976	748	302	0	0	68,377	68,476	968	522	76	0	73,877	73,976	1,188	742	296	0
62,977	63,076	752	306	0	0	68,477	68,576	972	526	80	0	73,977	74,076	1,192	746	300	0
63,077	63,176	756	310	0	0	68,577	68,676	976	530	84	0	74,077	74,176	1,196	750	304	0
63,177	63,276	760	314	0	0	68,677	68,776	980	534	88	0	74,177	74,276	1,200	754	308	0
63,277	63,376	764	318	0	0	68,777	68,876	984	538	92	0	74,277	74,376	1,204	758	312	0
63,377	63,476	768	322	0	0	68,877	68,976	988	542	96	0	74,377	74,476	1,209	763	317	0
63,477	63,576	772	326	0	0	68,977	69,076	992	546	100	0	74,477	74,576	1,215	769	323	0

Continued on next page.

This table gives you credit of $10,726 for your standard deduction, $144 for your personal exemption credit, and $446 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.

At Least	But Not Over	0	1	2	3
74,577	74,676	1,221	775	329	0
74,677	74,776	1,227	781	335	0
74,777	74,876	1,233	787	341	0
74,877	74,976	1,239	793	347	0
74,977	75,076	1,245	799	353	0
75,077	75,176	1,251	805	359	0
75,177	75,276	1,257	811	365	0
75,277	75,376	1,263	817	371	0
75,377	75,476	1,269	823	377	0
75,477	75,576	1,275	829	383	0
75,577	75,676	1,281	835	389	0
75,677	75,776	1,287	841	395	0
75,777	75,876	1,293	847	401	0
75,877	75,976	1,299	853	407	0
75,977	76,076	1,305	859	413	0
76,077	76,176	1,311	865	419	0
76,177	76,276	1,317	871	425	0
76,277	76,376	1,323	877	431	0
76,377	76,476	1,329	883	437	0
76,477	76,576	1,335	889	443	0
76,577	76,676	1,341	895	449	3
76,677	76,776	1,347	901	455	9
76,777	76,876	1,353	907	461	15
76,877	76,976	1,359	913	467	21
76,977	77,076	1,365	919	473	27
77,077	77,176	1,371	925	479	33
77,177	77,276	1,377	931	485	39
77,277	77,376	1,383	937	491	45
77,377	77,476	1,389	943	497	51
77,477	77,576	1,395	949	503	57
77,577	77,676	1,401	955	509	63
77,677	77,776	1,407	961	515	69
77,777	77,876	1,413	967	521	75
77,877	77,976	1,419	973	527	81
77,977	78,076	1,425	979	533	87
78,077	78,176	1,431	985	539	93
78,177	78,276	1,437	991	545	99
78,277	78,376	1,443	997	551	105
78,377	78,476	1,449	1,003	557	111
78,477	78,576	1,455	1,009	563	117
78,577	78,676	1,461	1,015	569	123
78,677	78,776	1,467	1,021	575	129
78,777	78,876	1,473	1,027	581	135
78,877	78,976	1,479	1,033	587	141
78,977	79,076	1,485	1,039	593	147
79,077	79,176	1,491	1,045	599	153
79,177	79,276	1,497	1,051	605	159
79,277	79,376	1,503	1,057	611	165
79,377	79,476	1,509	1,063	617	171
79,477	79,576	1,515	1,069	623	177
79,577	79,676	1,521	1,075	629	183
79,677	79,776	1,527	1,081	635	189
79,777	79,876	1,533	1,087	641	195
79,877	79,976	1,539	1,093	647	201
79,977	80,076	1,545	1,099	653	207
80,077	80,176	1,551	1,105	659	213
80,177	80,276	1,557	1,111	665	219
80,277	80,376	1,563	1,117	671	225
80,377	80,476	1,569	1,123	677	231
80,477	80,576	1,575	1,129	683	237
80,577	80,676	1,581	1,135	689	243
80,677	80,776	1,587	1,141	695	249
80,777	80,876	1,593	1,147	701	255
80,877	80,976	1,599	1,153	707	261
80,977	81,076	1,605	1,159	713	267
81,077	81,176	1,611	1,165	719	273
81,177	81,276	1,617	1,171	725	279
81,277	81,376	1,623	1,177	731	285
81,377	81,476	1,629	1,183	737	291
81,477	81,576	1,635	1,189	743	297
81,577	81,676	1,641	1,195	749	303
81,677	81,776	1,647	1,201	755	309
81,777	81,876	1,653	1,207	761	315
81,877	81,976	1,659	1,213	767	321
81,977	82,076	1,665	1,219	773	327
82,077	82,176	1,671	1,225	779	333
82,177	82,276	1,677	1,231	785	339
82,277	82,376	1,683	1,237	791	345
82,377	82,476	1,689	1,243	797	351
82,477	82,576	1,695	1,249	803	357
82,577	82,676	1,701	1,255	809	363
82,677	82,776	1,707	1,261	815	369
82,777	82,876	1,713	1,267	821	375
82,877	82,976	1,719	1,273	827	381
82,977	83,076	1,725	1,279	833	387
83,077	83,176	1,731	1,285	839	393
83,177	83,276	1,737	1,291	845	399
83,277	83,376	1,743	1,297	851	405
83,377	83,476	1,749	1,303	857	411
83,477	83,576	1,755	1,309	863	417
83,577	83,676	1,761	1,315	869	423
83,677	83,776	1,767	1,321	875	429
83,777	83,876	1,773	1,327	881	435
83,877	83,976	1,779	1,333	887	441
83,977	84,076	1,785	1,339	893	447
84,077	84,176	1,791	1,345	899	453
84,177	84,276	1,797	1,351	905	459
84,277	84,376	1,803	1,357	911	465
84,377	84,476	1,809	1,363	917	471
84,477	84,576	1,815	1,369	923	477
84,577	84,676	1,821	1,375	929	483
84,677	84,776	1,827	1,381	935	489
84,777	84,876	1,833	1,387	941	495
84,877	84,976	1,839	1,393	947	501
84,977	85,076	1,845	1,399	953	507
85,077	85,176	1,851	1,405	959	513
85,177	85,276	1,857	1,411	965	519
85,277	85,376	1,863	1,417	971	525
85,377	85,476	1,869	1,423	977	531
85,477	85,576	1,875	1,429	983	537
85,577	85,676	1,881	1,435	989	543
85,677	85,776	1,887	1,441	995	549
85,777	85,876	1,893	1,447	1,001	555
85,877	85,976	1,899	1,453	1,007	561
85,977	86,076	1,905	1,459	1,013	567
86,077	86,176	1,911	1,465	1,019	573
86,177	86,276	1,917	1,471	1,025	579
86,277	86,376	1,923	1,477	1,031	585
86,377	86,476	1,929	1,483	1,037	591
86,477	86,576	1,935	1,489	1,043	597
86,577	86,676	1,941	1,495	1,049	603
86,677	86,776	1,947	1,501	1,055	609
86,777	86,876	1,953	1,507	1,061	615
86,877	86,976	1,959	1,513	1,067	621
86,977	87,076	1,965	1,519	1,073	627
87,077	87,176	1,971	1,525	1,079	633
87,177	87,276	1,977	1,531	1,085	639
87,277	87,376	1,983	1,537	1,091	645
87,377	87,476	1,989	1,543	1,097	651
87,477	87,576	1,995	1,549	1,103	657
87,577	87,676	2,001	1,555	1,109	663
87,677	87,776	2,007	1,561	1,115	669
87,777	87,876	2,013	1,567	1,121	675
87,877	87,976	2,019	1,573	1,127	681
87,977	88,076	2,025	1,579	1,133	687
88,077	88,176	2,031	1,585	1,139	693
88,177	88,276	2,037	1,591	1,145	699
88,277	88,376	2,043	1,597	1,151	705
88,377	88,476	2,049	1,603	1,157	711
88,477	88,576	2,055	1,609	1,163	717
88,577	88,676	2,061	1,615	1,169	723
88,677	88,776	2,067	1,621	1,175	729
88,777	88,876	2,073	1,627	1,181	735
88,877	88,976	2,079	1,633	1,187	741
88,977	89,076	2,085	1,639	1,193	747
89,077	89,176	2,091	1,645	1,199	753
89,177	89,276	2,097	1,651	1,205	759
89,277	89,376	2,103	1,657	1,211	765
89,377	89,476	2,109	1,663	1,217	771
89,477	89,576	2,116	1,670	1,224	778
89,577	89,676	2,124	1,678	1,232	786
89,677	89,776	2,132	1,686	1,240	794
89,777	89,876	2,140	1,694	1,248	802
89,877	89,976	2,148	1,702	1,256	810
89,977	90,076	2,156	1,710	1,264	818
90,077	90,176	2,164	1,718	1,272	826
90,177	90,276	2,172	1,726	1,280	834
90,277	90,376	2,180	1,734	1,288	842
90,377	90,476	2,188	1,742	1,296	850
90,477	90,576	2,196	1,750	1,304	858
90,577	90,676	2,204	1,758	1,312	866
90,677	90,776	2,212	1,766	1,320	874
90,777	90,876	2,220	1,774	1,328	882
90,877	90,976	2,228	1,782	1,336	890
90,977	91,076	2,236	1,790	1,344	898

This table gives you credit of $10,726 for your standard deduction, $144 for your personal exemption credit, and $446 for each dependent exemption you are entitled to claim. To find your tax:

• Read down the column labeled "If Your Income Is …" to find the range that includes your income from Form 540 2EZ, line 16.

• Read across the columns labeled "Number of Dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is…		Number of Dependents				If Your Income Is…		Number of Dependents			
At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3
91,077	91,176	2,244	1,798	1,352	906	96,577	96,676	2,684	2,238	1,792	1,346
91,177	91,276	2,252	1,806	1,360	914	96,677	96,776	2,692	2,246	1,800	1,354
91,277	91,376	2,260	1,814	1,368	922	96,777	96,876	2,700	2,254	1,808	1,362
91,377	91,476	2,268	1,822	1,376	930	96,877	96,976	2,708	2,262	1,816	1,370
91,477	91,576	2,276	1,830	1,384	938	96,977	97,076	2,716	2,270	1,824	1,378
91,577	91,676	2,284	1,838	1,392	946	97,077	97,176	2,724	2,278	1,832	1,386
91,677	91,776	2,292	1,846	1,400	954	97,177	97,276	2,732	2,286	1,840	1,394
91,777	91,876	2,300	1,854	1,408	962	97,277	97,376	2,740	2,294	1,848	1,402
91,877	91,976	2,308	1,862	1,416	970	97,377	97,476	2,748	2,302	1,856	1,410
91,977	92,076	2,316	1,870	1,424	978	97,477	97,576	2,756	2,310	1,864	1,418
92,077	92,176	2,324	1,878	1,432	986	97,577	97,676	2,764	2,318	1,872	1,426
92,177	92,276	2,332	1,886	1,440	994	97,677	97,776	2,772	2,326	1,880	1,434
92,277	92,376	2,340	1,894	1,448	1,002	97,777	97,876	2,780	2,334	1,888	1,442
92,377	92,476	2,348	1,902	1,456	1,010	97,877	97,976	2,788	2,342	1,896	1,450
92,477	92,576	2,356	1,910	1,464	1,018	97,977	98,076	2,796	2,350	1,904	1,458
92,577	92,676	2,364	1,918	1,472	1,026	98,077	98,176	2,804	2,358	1,912	1,466
92,677	92,776	2,372	1,926	1,480	1,034	98,177	98,276	2,812	2,366	1,920	1,474
92,777	92,876	2,380	1,934	1,488	1,042	98,277	98,376	2,820	2,374	1,928	1,482
92,877	92,976	2,388	1,942	1,496	1,050	98,377	98,476	2,828	2,382	1,936	1,490
92,977	93,076	2,396	1,950	1,504	1,058	98,477	98,576	2,836	2,390	1,944	1,498
93,077	93,176	2,404	1,958	1,512	1,066	98,577	98,676	2,844	2,398	1,952	1,506
93,177	93,276	2,412	1,966	1,520	1,074	98,677	98,776	2,852	2,406	1,960	1,514
93,277	93,376	2,420	1,974	1,528	1,082	98,777	98,876	2,860	2,414	1,968	1,522
93,377	93,476	2,428	1,982	1,536	1,090	98,877	98,976	2,868	2,422	1,976	1,530
93,477	93,576	2,436	1,990	1,544	1,098	98,977	99,076	2,876	2,430	1,984	1,538
93,577	93,676	2,444	1,998	1,552	1,106	99,077	99,176	2,884	2,438	1,992	1,546
93,677	93,776	2,452	2,006	1,560	1,114	99,177	99,276	2,892	2,446	2,000	1,554
93,777	93,876	2,460	2,014	1,568	1,122	99,277	99,376	2,900	2,454	2,008	1,562
93,877	93,976	2,468	2,022	1,576	1,130	99,377	99,476	2,908	2,462	2,016	1,570
93,977	94,076	2,476	2,030	1,584	1,138	99,477	99,576	2,916	2,470	2,024	1,578
94,077	94,176	2,484	2,038	1,592	1,146	99,577	99,676	2,924	2,478	2,032	1,586
94,177	94,276	2,492	2,046	1,600	1,154	99,677	99,776	2,932	2,486	2,040	1,594
94,277	94,376	2,500	2,054	1,608	1,162	99,777	99,876	2,940	2,494	2,048	1,602
94,377	94,476	2,508	2,062	1,616	1,170	99,877	99,976	2,948	2,502	2,056	1,610
94,477	94,576	2,516	2,070	1,624	1,178	99,977	100,000	2,956	2,510	2,064	1,618
94,577	94,676	2,524	2,078	1,632	1,186						
94,677	94,776	2,532	2,086	1,640	1,194						
94,777	94,876	2,540	2,094	1,648	1,202	IF YOUR INCOME IS OVER $100,000 USE					
94,877	94,976	2,548	2,102	1,656	1,210	FORM 540, OR FILE ONLINE THROUGH					
94,977	95,076	2,556	2,110	1,664	1,218	CalFile and e-file. Go to **ftb.ca.gov**					
95,077	95,176	2,564	2,118	1,672	1,226						
95,177	95,276	2,572	2,126	1,680	1,234						
95,277	95,376	2,580	2,134	1,688	1,242						
95,377	95,476	2,588	2,142	1,696	1,250						
95,477	95,576	2,596	2,150	1,704	1,258						
95,577	95,676	2,604	2,158	1,712	1,266						
95,677	95,776	2,612	2,166	1,720	1,274						
95,777	95,876	2,620	2,174	1,728	1,282						
95,877	95,976	2,628	2,182	1,736	1,290						
95,977	96,076	2,636	2,190	1,744	1,298						
96,077	96,176	2,644	2,198	1,752	1,306						
96,177	96,276	2,652	2,206	1,760	1,314						
96,277	96,376	2,660	2,214	1,768	1,322						
96,377	96,476	2,668	2,222	1,776	1,330						
96,477	96,576	2,676	2,230	1,784	1,338						

Frequently Asked Questions

(Go to ftb.ca.gov for more 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 $21,561
- California adjusted gross income is more than $17,249

Married/RDP filing jointly and either of the following apply:
- Gross income is more than $43,127
- California adjusted gross income is more than $34,503

Qualifying surviving spouse/RDP and either of the following apply:
- Gross income is more than $36,428
- California adjusted gross income is more than $32,116

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. . . . . $ 5,013
Married/RDP filing jointly, head of household,
or qualifying surviving spouse/RDP. $10,376
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, 2024, but if you cannot file by that date, you get an automatic paperless extension to file by October 15, 2024. Any tax due must be paid by April 15, 2024, to avoid penalties and interest. Get form FTB 3519, Payment for Automatic Extension for Individuals. 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. Also, see "Paying Your Taxes" for information regarding a one-time timeliness penalty abatement.

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

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

If all your federal Forms W-2 were not received by January 31, 2024, 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 37 and line 38. 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. Also, see "Paying Your Taxes," for information on Web Pay, Credit Card, and Request Monthly Installments.

8. How can I check on 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 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. File an amended Form 540 2EZ and Schedule X to correct your previously filed income tax return and mail them to the following address, as applicable:

Without payment

    FRANCHISE TAX BOARD
    PO BOX 942840
    SACRAMENTO CA 94240-0001

With payment

    FRANCHISE TAX BOARD
    PO BOX 942867
    SACRAMENTO CA 92467-0001

Or send a copy of 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."

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.

Franchise Tax Board Privacy Notice on Collection

The privacy and security of your personal information is of the utmost importance to us. We want you to have the highest confidence in the integrity, efficiency, and fairness of our state tax system.

Your Rights and Responsibilities
You have a right to know what types of information we gather, how we use it, and to whom we may provide it. Information collected is subject to the California Information Practices Act, Civil Code Sections 1798-1798.78, except as provided in R&TC Section 19570.

If you meet certain requirements, you must file a valid tax return and related documents. You must provide your social security number or other identifying number on your tax return and related documents for identification. (R&TC Sections 18501, 18621, and 18624)

Reasons for Information Requests
We may request additional information to verify and collect the correct amount of tax. (R&TC Section 19504) You must provide all requested information, unless indicated as "optional."

Consequences of Noncompliance
We charge penalties and interest, if you:
- Meet income requirements but do not file a valid tax return.
- Do not provide the information we request.
- Provide false information.

We may also disallow your claimed exemptions, exclusions, credits, deductions, or adjustments. If you provide false information, you may be subject to civil penalties and criminal prosecution. Noncompliance can increase your tax liability or delay or reduce any tax refund.

Disclosure of Information
We will not disclose your personal information, unless authorized by law. We may disclose your tax information to:
- The Internal Revenue Service.
- Other states' income tax officials.
- California government agencies and officials.
- Third parties to determine or collect your tax liabilities.
- Your authorized representative(s).

If you owe taxes, we may disclose your balance due as part of our collection process to: employers, financial institutions, county recorders, process agents, or other asset holders.

Responsibility for the Records
The director of the Processing Services Bureau maintains FTB's records. You may review your records and bring any inaccuracies to our attention. You can obtain information about your records by:

Phone
800.852.5711 (within the United States)
916.845.6500 (outside of the United States)

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

To learn more about our Privacy Policy Statement, go to **ftb.ca.gov/privacy.**

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 federal Form W-2, what do I do?
215   Who qualifies me to use the head of household filing status?
506   How do I get information about my Form 1099-G?
619   How do I report a change of address?

Code   California Tax 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
907   Form 540-ES, Estimated Tax for Individuals
908   Schedule X, California Explanation of Amended Return Changes
914   California Nonresident or Part-Year Resident Booklet (includes Form 540NR)
948   FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection - Aviso de Privacidad del Franchise Tax Board sobre la Recaudación
932   FTB 3506, Child and Dependent Care Expenses Credit
938   FTB 3514, California Earned Income Tax Credit Booklet
921   FTB 3519, Payment for Automatic Extension for Individuals
922   FTB 3525, Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
939   FTB 3532, Head of Household Filing Status Schedule
949   FTB 3567, Installment Agreement Request
943   FTB 4058, California Taxpayers' Bill of Rights - Information for Taxpayers
946   FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California
934   FTB Pub. 1540, Tax Information for Head of Household Filing Status

General Phone Service
Telephone assistance is available year-round from 8 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

California
Relay
Service: 711 or 800.735.2929 for persons with hearing or speaking limitations

Asistencia En Español
Asistencia telefónica está disponible durante todo el año desde las 8 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

Servicio de
Retransmisión
de California: 711 o 800.735.2929 para personas con limitaciones auditivas o del habla

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