

CALIFORNIA

540 2EZ

Forms & Instructions

2022

Personal Income Tax Booklet

Members of the Franchise Tax Board

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STATE OF CALIFORNIA
Franchise Tax Board

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What's New and Other Important Information for 2022

2022 Tax Law Changes/What's New

Filing Status Name Changed – The filing status qualifying widow(er) is now called qualifying surviving spouse/RDP. The rules for the filing status have not changed.

Young Child Tax Credit Expansion – For taxable years beginning on or after January 1, 2022, California expanded the Young Child Tax Credit (YCTC) eligibility to include an eligible individual with a qualifying child who would otherwise have been allowed the California Earned Income Tax Credit (EITC) but that the individual has earned income of zero dollars or less, does not have net losses in excess of \$32,490 in the taxable year, and does not have wages, salaries, tips, and other employee compensation in excess of \$32,490 in the 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. The maximum amount of credit allowable for each eligible taxpayer is \$1,083. The credit amount phases out as earned income exceeds the threshold amount of \$25,000, and completely phases out at \$30,000. For more information, see specific line instructions for Form 540 2EZ, California Resident Income Tax Return, line 23c, and get form FTB 3514, California Revenue and Taxation Code (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 new Voter Registration Information checkbox on the tax return. For voter registration information, check the box on Form 540 2EZ, Side 4 and go to sos.ca.gov/elections for more information. Also, see specific line instructions for Form 540 2EZ, Voter Information section and “Voting is Everybody's Business” under Additional Information section for more information.

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 the taxpayer was not previously required to file a California personal income tax return or has not previously been granted abatement under R&TC Section 19132.5, the taxpayer has filed all required returns as of the date of the request for abatement, and the taxpayer has paid, or is in a current arrangement to pay, all tax currently due. For more information, see R&TC Section 19132.5.

Other Important Information

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. To claim the dependent exemption credit, taxpayers complete form FTB 3568, Alternative Identifying Information for the Dependent Exemption Credit.

Expansion for Credits Eligibility – For taxable years beginning on or after January 1, 2020, California expanded the EITC and YCTC eligibility to allow either the federal ITIN or SSN to be used by all eligible individuals, their spouses, and qualifying children. For more information, get form FTB 3514, or go to ftb.ca.gov and search for **eitc**.

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 (MEC), 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.

Young Child Tax Credit – For taxable years beginning on or after January 1, 2019, the refundable YCTC is available to taxpayers who also qualify for the California EITC and who have at least one qualifying child who is younger than six years old as of the last day of the taxable year. For more information, see specific line instructions for Form 540 2EZ, line 23b, and get form FTB 3514, or go to ftb.ca.gov and search for **yctc**.

California Earned Income Tax Credit – For taxable years beginning on or after January 1, 2018, the age limit for an eligible individual without a qualifying child is revised to 18 years or older. For more information, go to ftb.ca.gov and search for **eitc**, or get form FTB 3514. If you have self-employment income, you cannot use Form 540 2EZ. Get Form 540, California Resident Income Tax Return, at ftb.ca.gov/forms or **e-file**.

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

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

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

Qualifying to Use Form 540 2EZ

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

General	<ul style="list-style-type: none"> California resident entire year Not blind
Filing Status	<ul style="list-style-type: none"> Single Head of household Married/RDP filing jointly Qualifying surviving spouse/RDP
You May	<ul style="list-style-type: none"> 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, 2023, you are considered to be age 65 on December 31, 2022.
Dependents	0 – 3 allowed
Types of Income	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> \$100,000 or less (single or head of household) \$200,000 or less (married/RDP filing jointly or qualifying surviving spouse/RDP) <p>Total income includes wages, salaries, tips, taxable scholarship or fellowship grants, interest, dividends, pensions, and capital gains from mutual funds.</p>
Adjustments to Income	No adjustments to total income, such as student loan interest deduction, IRA deduction, etc.
Deduction	Standard deduction only. If you use the modified standard deduction for dependents, see Note below.
Payments	Only withholding shown on federal Form(s) W-2 and 1099-R
Exemptions	<ul style="list-style-type: none"> Personal exemption (see Note below) Senior exemption Up to three dependent exemptions
Credits	<ul style="list-style-type: none"> Nonrefundable Renter's Credit Refundable California Earned Income Tax Credit Refundable Young Child Tax Credit 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 \$17,252.
- You are married/RDP filing jointly or a qualifying surviving spouse/RDP and your total income is less than or equal to \$34,554.
- You are head of household and your total income is less than or equal to \$24,454.
- You are required to use a modified standard deduction for dependents. See Frequently Asked Questions, question 1, Do I have to file?

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

If you are a nonresident or part-year resident, get Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. See "Automated Phone Service", or go to ftb.ca.gov/forms.

Steps to Determine Filing Requirements

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

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

On 12/31/22, my filing status was:	and on 12/31/22, my age was: (If your 65th birthday is on January 1, 2023, you are considered to be age 65 on December 31, 2022.)	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	20,913	35,346	46,171	16,730	31,163	41,988
	65 or older	27,913	38,738	47,398	23,730	34,555	43,215
Married/RDP filing jointly (The income of both spouses/RDPs must be combined.)	Under 65 (both spouses/RDPs)	41,830	56,263	67,088	33,466	47,899	58,724
	65 or older (one spouse/RDP)	48,830	59,655	68,315	40,466	51,291	59,951
	65 or older (both spouses/RDPs)	55,830	66,655	75,315	47,466	58,291	66,951
Qualifying surviving spouse/RDP	Under 65		35,346	46,171		31,163	41,988
	65 or older		38,738	47,398		34,555	43,215
Dependent of another person – Any filing status	Any age	More than your standard deduction, see Frequently Asked Questions, question 1.					

2022 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 2022. 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 2021.
- 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 2022 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 2021 tax return under a different last name, write the last name **only** from the 2021 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 (RDP) who file single for federal must file married/RDP filing jointly or married/RDP filing separately for California. If you are an RDP and file head of household for federal, you may file head of household for California only if you meet the requirements to be considered unmarried or considered not in a registered domestic partnership.

Single

You are single if **any** of the following was true on December 31, 2022:

- 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, 2022, and did not remarry or enter into another RDP in 2022 (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, 2022, even if you did not live with your spouse/RDP at the end of 2022.
- Your spouse/RDP died in 2022 and you did not remarry or enter into another RDP in 2022.
- Your spouse/RDP died in 2023 before the 2022 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, 2022.
- You paid more than one-half the cost of keeping up your home for the year in 2022.
- 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 2020 or 2021, and you did not remarry or enter into another RDP in 2022.
- 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 2022:
 - The child had gross income of \$4,400 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 2022. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home.
- You paid over half the cost of keeping up your home for this child.
- You could have filed a joint tax return with your spouse/RDP the year he or she died, even if you actually did not do so.

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

Line 6 – Can you be claimed as a dependent?

If someone else can claim you (or your spouse/RDP) as a dependent on his or her tax return, even if they choose not to, and your total income is less than 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	\$17,252
Married/RDP filing jointly or Qualifying surviving spouse/RDP	\$34,554
Head of Household	\$24,454

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

Single	\$ 4,802
Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP	\$10,004

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, 2023, you are considered to be age 65 on December 31, 2022.

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 2022 tax return, they may amend their 2022 tax return following the same procedures used to amend their previous year amended tax returns beginning with taxable year 2018. For more information, get FTB Notice 2021-01.

If your dependent child was born and died in 2022 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.

 **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 21
Married/RDP filing jointly or Qualifying surviving spouse/RDP	Go to page 27
Head of Household	Go to page 38

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 21	} 1. _____
• Married/RDP filing jointly or Qualifying surviving spouse/RDP, go to page 27	
• Head of household, go to page 38.	
2. If single or head of household, enter \$140	} 2. _____
• If married/RDP and both spouses/RDPs can be claimed as a dependent by another taxpayer, enter \$280	
• If married/RDP and only one spouse/RDP can be claimed, enter \$140	
• If qualifying surviving spouse/RDP, enter \$280	
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 \$140. If you entered 2 in the box on line 7, enter \$280.

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

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

The Use Tax Worksheet and Estimated Use Tax Lookup Table will help you determine how much use tax to report. If you owe use tax but you do not report it on your income tax return, you must report and pay the tax to the California Department of Tax and Fee Administration. For information on how to report use tax directly to the California Department of Tax and Fee Administration, go to their website at cdtfa.ca.gov and type “Find Information About Use Tax” in the search bar.

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

See page 13 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 2022. 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 the EDD at **888.745.3886**. You can download the DE 4 at edd.ca.gov or go to ftb.ca.gov and search for **de 4**. If you did not pay enough through withholding, you may have an underpayment penalty. The FTB will figure the underpayment penalty for you.

Contributions

You can make voluntary contributions to the funds listed on Form 540 2EZ, 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 446. 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 18, 2023, 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. Due to the federal Emancipation Day holiday observed on April 17, 2023, tax returns filed and payments mailed or submitted on April 18, 2023, will be considered timely.) 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, 5:00 a.m. to 5:00 p.m. PST.

Payment Date: _____

Confirmation Number: _____

Check or Money Order (no cash please)

Using black or blue ink, make your check or money order payable to the “Franchise Tax Board.” **Do not send cash or other items of value** (such as stamps, lottery tickets, foreign currency, and gift cards). Write your SSN or ITIN and “2022 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.

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

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

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

Enter the portion of your refund you want directly deposited into each account. When filing an original return, the total of line 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 do not equal Schedule X, line 11, the FTB will issue a paper check.

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

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

Prior to depositing the refund, 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.

John Doe
Mary Doe
1234 Main Street
Anytown, CA 99999

1234
15-0000/0000

20

PAY TO THE ORDER OF \$ [] DOLLARS

ANYTOWN BANK
Anytown, CA 99999

Routing number: 250250025
Account number: 202020

For []

I: 250250025 I: 202020 1234

Do not include the check number

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.

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 area at the top of 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 2022 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 2023 tax return. This is April 15, 2024, 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



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 2022?

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 2022 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:

- \$49,220 or less if single; or
- \$98,440 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 2022, 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 2022?

NO. Go to question 6.

YES. Go to question 5.

5. For more than half the year in 2022, 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 2022?

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 2022?

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 2022?

YES. Go to question 11.

NO. Go to question 9.

9. Did your spouse/RDP claim the homeowner's property tax exemption anytime during 2022?

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 2022?

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 2022, which qualified you for this credit.

Street Address **City, State, and ZIP Code** **Dates Rented in 2022 (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, 2023, and claim the Senior Exemption Credit, you may make a combined total contribution of up to \$280 or \$140 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 cbrcp.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 431, Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund – Contributions will be used to provide funding to programs designed to prevent and eliminate animal homelessness and cruelty, research that explores novel approaches to preventing and eliminating pet homelessness, and the prevention, investigation, and prosecution of animal cruelty and neglect.

Code 438, California Senior Citizen Advocacy Voluntary Tax Contribution Fund – Contributions will be used to conduct the sessions of the California Senior Legislature and to support its ongoing activities on behalf of older persons.

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

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

Code 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.

Code 446, California Community and Neighborhood Tree Voluntary Tax Contribution Fund – Contributions will be used to support the Department of Forestry and Fire Protection's grant program for urban forest management activities under the California Urban Forestry Act of 1978. This program focuses on bringing trees to communities that are disadvantaged or lack government infrastructure needed to enter into and support urban tree planting and care agreements.

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 Pub. 61, Sales and Use Taxes: Exemptions and Exclusions, on the California Department of Tax and Fee Administration's website at cdtfa.ca.gov.

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

Complete the "Use Tax Worksheet" or use the "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 preferred phone number. If you have a question about a notice that we sent to you, be sure to include a copy of the notice. Send your letter to:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

We will respond within 10 weeks. In some cases, we may call you to respond to your inquiry, or to ask you for additional information. **Do not** attach correspondence to your tax return unless the correspondence relates to an item on your return.

Instructions for Filing a 2022 Amended Return

Important Information

Protective Claim – If you are filing a claim for refund for a taxable year where an audit is being conducted by another state's taxing agency, litigation is pending or where a final determination by the IRS is pending, check box a for "Protective claim for refund" on Schedule X, Part II, line 1. Specify the pending litigation or reference to the federal determination on Part II, line 2 so we can properly process your claim.

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

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

Use Tax – **Do not** amend your return to correct a use tax error reported on your original tax return. Enter the amount from your original return. The

California Department of Tax and Fee Administration (CDTFA) administers this tax. Refer all questions or requests relating to use tax to the CDTFA at cdtfa.ca.gov or call **800.400.7115**.

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

Direct Deposit – You can now use direct deposit on your amended return.

When filing an amended return, only complete the amended Form 540 2EZ through line 36. Next complete the 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 2022 tax return, you may amend the 2022 tax return following the same procedure used to amend your previous year amended tax returns beginning with taxable year 2018. 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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Visit our website:

ftb.ca.gov

2022 California 2EZ Table

Single

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

This table gives you credit of \$5,202 for your standard deduction, \$140 for your personal exemption credit, and \$433 for each dependent exemption you are entitled to claim. To find your tax:

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

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
0	17,252	0	0	0	0
17,253	17,352	1	0	0	0
17,353	17,452	3	0	0	0
17,453	17,552	5	0	0	0
17,553	17,652	7	0	0	0
17,653	17,752	9	0	0	0
17,753	17,852	11	0	0	0
17,853	17,952	13	0	0	0
17,953	18,052	15	0	0	0
18,053	18,152	17	0	0	0
18,153	18,252	19	0	0	0
18,253	18,352	21	0	0	0
18,353	18,452	23	0	0	0
18,453	18,552	25	0	0	0
18,553	18,652	27	0	0	0
18,653	18,752	29	0	0	0
18,753	18,852	31	0	0	0
18,853	18,952	33	0	0	0
18,953	19,052	35	0	0	0
19,053	19,152	37	0	0	0
19,153	19,252	39	0	0	0
19,253	19,352	41	0	0	0
19,353	19,452	43	0	0	0
19,453	19,552	45	0	0	0
19,553	19,652	47	0	0	0
19,653	19,752	49	0	0	0
19,753	19,852	51	0	0	0
19,853	19,952	53	0	0	0
19,953	20,052	55	0	0	0
20,053	20,152	57	0	0	0
20,153	20,252	59	0	0	0
20,253	20,352	61	0	0	0
20,353	20,452	63	0	0	0
20,453	20,552	65	0	0	0
20,553	20,652	67	0	0	0
20,653	20,752	69	0	0	0
20,753	20,852	71	0	0	0
20,853	20,952	73	0	0	0
20,953	21,052	75	0	0	0
21,053	21,152	77	0	0	0
21,153	21,252	79	0	0	0
21,253	21,352	81	0	0	0
21,353	21,452	83	0	0	0
21,453	21,552	85	0	0	0
21,553	21,652	87	0	0	0
21,653	21,752	89	0	0	0
21,753	21,852	91	0	0	0
21,853	21,952	93	0	0	0
21,953	22,052	95	0	0	0
22,053	22,152	97	0	0	0
22,153	22,252	99	0	0	0
22,253	22,352	101	0	0	0
22,353	22,452	103	0	0	0
22,453	22,552	105	0	0	0
22,553	22,652	107	0	0	0

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
22,653	22,752	109	0	0	0
22,753	22,852	111	0	0	0
22,853	22,952	113	0	0	0
22,953	23,052	115	0	0	0
23,053	23,152	117	0	0	0
23,153	23,252	119	0	0	0
23,253	23,352	121	0	0	0
23,353	23,452	123	0	0	0
23,453	23,552	125	0	0	0
23,553	23,652	127	0	0	0
23,653	23,752	129	0	0	0
23,753	23,852	131	0	0	0
23,853	23,952	133	0	0	0
23,953	24,052	135	0	0	0
24,053	24,152	137	0	0	0
24,153	24,252	139	0	0	0
24,253	24,352	141	0	0	0
24,353	24,452	143	0	0	0
24,453	24,552	145	0	0	0
24,553	24,652	147	0	0	0
24,653	24,752	149	0	0	0
24,753	24,852	151	0	0	0
24,853	24,952	153	0	0	0
24,953	25,052	155	0	0	0
25,053	25,152	157	0	0	0
25,153	25,252	159	0	0	0
25,253	25,352	161	0	0	0
25,353	25,452	163	0	0	0
25,453	25,552	165	0	0	0
25,553	25,652	167	0	0	0
25,653	25,752	169	0	0	0
25,753	25,852	171	0	0	0
25,853	25,952	173	0	0	0
25,953	26,052	175	0	0	0
26,053	26,152	177	0	0	0
26,153	26,252	179	0	0	0
26,253	26,352	181	0	0	0
26,353	26,452	183	0	0	0
26,453	26,552	185	0	0	0
26,553	26,652	187	0	0	0
26,653	26,752	189	0	0	0
26,753	26,852	191	0	0	0
26,853	26,952	193	0	0	0
26,953	27,052	195	0	0	0
27,053	27,152	197	0	0	0
27,153	27,252	199	0	0	0
27,253	27,352	201	0	0	0
27,353	27,452	203	0	0	0
27,453	27,552	205	0	0	0
27,553	27,652	207	0	0	0
27,653	27,752	209	0	0	0
27,753	27,852	211	0	0	0
27,853	27,952	213	0	0	0
27,953	28,052	215	0	0	0
28,053	28,152	217	0	0	0

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
28,153	28,252	219	0	0	0
28,253	28,352	221	0	0	0
28,353	28,452	223	0	0	0
28,453	28,552	225	0	0	0
28,553	28,652	227	0	0	0
28,653	28,752	229	0	0	0
28,753	28,852	231	0	0	0
28,853	28,952	233	0	0	0
28,953	29,052	235	0	0	0
29,053	29,152	237	0	0	0
29,153	29,252	240	0	0	0
29,253	29,352	244	0	0	0
29,353	29,452	248	0	0	0
29,453	29,552	252	0	0	0
29,553	29,652	256	0	0	0
29,653	29,752	260	0	0	0
29,753	29,852	264	0	0	0
29,853	29,952	268	0	0	0
29,953	30,052	272	0	0	0
30,053	30,152	276	0	0	0
30,153	30,252	280	0	0	0
30,253	30,352	284	0	0	0
30,353	30,452	288	0	0	0
30,453	30,552	292	0	0	0
30,553	30,652	296	0	0	0
30,653	30,752	300	0	0	0
30,753	30,852	304	0	0	0
30,853	30,952	308	0	0	0
30,953	31,052	312	0	0	0
31,053	31,152	316	0	0	0
31,153	31,252	320	0	0	0
31,253	31,352	324	0	0	0
31,353	31,452	328	0	0	0
31,453	31,552	332	0	0	0
31,553	31,652	336	0	0	0
31,653	31,752	340	0	0	0
31,753	31,852	344	0	0	0
31,853	31,952	348	0	0	0
31,953	32,052	352	0	0	0
32,053	32,152	356	0	0	0
32,153	32,252	360	0	0	0
32,253	32,352	364	0	0	0
32,353	32,452	368	0	0	0
32,453	32,552	372	0	0	0
32,553	32,652	376	0	0	0
32,653	32,752	380	0	0	0
32,753	32,852	384	0	0	0
32,853	32,952	388	0	0	0
32,953	33,052	392	0	0	0
33,053	33,152	396	0	0	0
33,153	33,252	400	0	0	0
33,253	33,352	404	0	0	0
33,353	33,452	408	0	0	0
33,453	33,552	412	0	0	0
33,553	33,652	416	0	0	0

Continued on next page.

2022 California 2EZ Table

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

This table gives you credit of \$5,202 for your standard deduction, \$140 for your personal exemption credit, and \$433 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.

Table with 12 columns: 'If Your Income Is...' (At Least, But Not Over), 'Number of Dependents' (0, 1, 2, 3). It contains three identical sections of data for income ranges from 66,653 to 83,053 and dependent counts from 0 to 3.

Continued on next page.

2022 California 2EZ Table

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

Single
(continued)

This table gives you credit of \$5,202 for your standard deduction, \$140 for your personal exemption credit, and \$433 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
99,653	99,752	5,402	4,969	4,536	4,103
99,753	99,852	5,411	4,978	4,545	4,112
99,853	99,952	5,421	4,988	4,555	4,122
99,953	100,000	5,430	4,997	4,564	4,131

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

2022 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Surviving Spouse/RDP

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

This table gives you credit of \$10,404 for your standard deduction, \$280 for your personal exemption credit, and \$433 for each dependent exemption you are entitled to claim. To find your tax:

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

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
0	34,554	0	0	0	0
34,555	34,654	2	0	0	0
34,655	34,754	4	0	0	0
34,755	34,854	6	0	0	0
34,855	34,954	8	0	0	0
34,955	35,054	10	0	0	0
35,055	35,154	12	0	0	0
35,155	35,254	14	0	0	0
35,255	35,354	16	0	0	0
35,355	35,454	18	0	0	0
35,455	35,554	20	0	0	0
35,555	35,654	22	0	0	0
35,655	35,754	24	0	0	0
35,755	35,854	26	0	0	0
35,855	35,954	28	0	0	0
35,955	36,054	30	0	0	0
36,055	36,154	32	0	0	0
36,155	36,254	34	0	0	0
36,255	36,354	36	0	0	0
36,355	36,454	38	0	0	0
36,455	36,554	40	0	0	0
36,555	36,654	42	0	0	0
36,655	36,754	44	0	0	0
36,755	36,854	46	0	0	0
36,855	36,954	48	0	0	0
36,955	37,054	50	0	0	0
37,055	37,154	52	0	0	0
37,155	37,254	54	0	0	0
37,255	37,354	56	0	0	0
37,355	37,454	58	0	0	0
37,455	37,554	60	0	0	0
37,555	37,654	62	0	0	0
37,655	37,754	64	0	0	0
37,755	37,854	66	0	0	0
37,855	37,954	68	0	0	0
37,955	38,054	70	0	0	0
38,055	38,154	72	0	0	0
38,155	38,254	74	0	0	0
38,255	38,354	76	0	0	0
38,355	38,454	78	0	0	0
38,455	38,554	80	0	0	0
38,555	38,654	82	0	0	0
38,655	38,754	84	0	0	0
38,755	38,854	86	0	0	0
38,855	38,954	88	0	0	0
38,955	39,054	90	0	0	0
39,055	39,154	92	0	0	0
39,155	39,254	94	0	0	0
39,255	39,354	96	0	0	0
39,355	39,454	98	0	0	0
39,455	39,554	100	0	0	0
39,555	39,654	102	0	0	0
39,655	39,754	104	0	0	0
39,755	39,854	106	0	0	0
39,855	39,954	108	0	0	0

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
39,955	40,054	110	0	0	0
40,055	40,154	112	0	0	0
40,155	40,254	114	0	0	0
40,255	40,354	116	0	0	0
40,355	40,454	118	0	0	0
40,455	40,554	120	0	0	0
40,555	40,654	122	0	0	0
40,655	40,754	124	0	0	0
40,755	40,854	126	0	0	0
40,855	40,954	128	0	0	0
40,955	41,054	130	0	0	0
41,055	41,154	132	0	0	0
41,155	41,254	134	0	0	0
41,255	41,354	136	0	0	0
41,355	41,454	138	0	0	0
41,455	41,554	140	0	0	0
41,555	41,654	142	0	0	0
41,655	41,754	144	0	0	0
41,755	41,854	146	0	0	0
41,855	41,954	148	0	0	0
41,955	42,054	150	0	0	0
42,055	42,154	152	0	0	0
42,155	42,254	154	0	0	0
42,255	42,354	156	0	0	0
42,355	42,454	158	0	0	0
42,455	42,554	160	0	0	0
42,555	42,654	162	0	0	0
42,655	42,754	164	0	0	0
42,755	42,854	166	0	0	0
42,855	42,954	168	0	0	0
42,955	43,054	170	0	0	0
43,055	43,154	172	0	0	0
43,155	43,254	174	0	0	0
43,255	43,354	176	0	0	0
43,355	43,454	178	0	0	0
43,455	43,554	180	0	0	0
43,555	43,654	182	0	0	0
43,655	43,754	184	0	0	0
43,755	43,854	186	0	0	0
43,855	43,954	188	0	0	0
43,955	44,054	190	0	0	0
44,055	44,154	192	0	0	0
44,155	44,254	194	0	0	0
44,255	44,354	196	0	0	0
44,355	44,454	198	0	0	0
44,455	44,554	200	0	0	0
44,555	44,654	202	0	0	0
44,655	44,754	204	0	0	0
44,755	44,854	206	0	0	0
44,855	44,954	208	0	0	0
44,955	45,054	210	0	0	0
45,055	45,154	212	0	0	0
45,155	45,254	214	0	0	0
45,255	45,354	216	0	0	0
45,355	45,454	218	0	0	0

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
45,455	45,554	220	0	0	0
45,555	45,654	222	0	0	0
45,655	45,754	224	0	0	0
45,755	45,854	226	0	0	0
45,855	45,954	228	0	0	0
45,955	46,054	230	0	0	0
46,055	46,154	232	0	0	0
46,155	46,254	234	0	0	0
46,255	46,354	236	0	0	0
46,355	46,454	238	0	0	0
46,455	46,554	240	0	0	0
46,555	46,654	242	0	0	0
46,655	46,754	244	0	0	0
46,755	46,854	246	0	0	0
46,855	46,954	248	0	0	0
46,955	47,054	250	0	0	0
47,055	47,154	252	0	0	0
47,155	47,254	254	0	0	0
47,255	47,354	256	0	0	0
47,355	47,454	258	0	0	0
47,455	47,554	260	0	0	0
47,555	47,654	262	0	0	0
47,655	47,754	264	0	0	0
47,755	47,854	266	0	0	0
47,855	47,954	268	0	0	0
47,955	48,054	270	0	0	0
48,055	48,154	272	0	0	0
48,155	48,254	274	0	0	0
48,255	48,354	276	0	0	0
48,355	48,454	278	0	0	0
48,455	48,554	280	0	0	0
48,555	48,654	282	0	0	0
48,655	48,754	284	0	0	0
48,755	48,854	286	0	0	0
48,855	48,954	288	0	0	0
48,955	49,054	290	0	0	0
49,055	49,154	292	0	0	0
49,155	49,254	294	0	0	0
49,255	49,354	296	0	0	0
49,355	49,454	298	0	0	0
49,455	49,554	300	0	0	0
49,555	49,654	302	0	0	0
49,655	49,754	304	0	0	0
49,755	49,854	306	0	0	0
49,855	49,954	308	0	0	0
49,955	50,054	310	0	0	0
50,055	50,154	312	0	0	0
50,155	50,254	314	0	0	0
50,255	50,354	316	0	0	0
50,355	50,454	318	0	0	0
50,455	50,554	320	0	0	0
50,555	50,654	322	0	0	0
50,655	50,754	324	0	0	0
50,755	50,854	326	0	0	0
50,855	50,954	328	0	0	0

Continued on next page.

2022 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 \$10,404 for your standard deduction, \$280 for your personal exemption credit, and \$433 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
199,455	199,554	10,813	10,380	9,947	9,514
199,555	199,654	10,823	10,390	9,957	9,524
199,655	199,754	10,832	10,399	9,966	9,533
199,755	199,854	10,841	10,408	9,975	9,542
199,855	199,954	10,850	10,417	9,984	9,551
199,955	200,000	10,860	10,427	9,994	9,561

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

2022 California 2EZ Table

Head of Household

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

This table gives you credit of \$10,404 for your standard deduction, \$140 for your personal exemption credit, and \$433 for each dependent exemption you are entitled to claim. To find your tax:

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

If Your Income Is...	Number of Dependents					
	At Least	But Not Over	0	1	2	3
0	24,454	0	0	0	0	0
24,455	24,554	1	0	0	0	0
24,555	24,654	2	0	0	0	0
24,655	24,754	3	0	0	0	0
24,755	24,854	4	0	0	0	0
24,855	24,954	5	0	0	0	0
24,955	25,054	6	0	0	0	0
25,055	25,154	7	0	0	0	0
25,155	25,254	8	0	0	0	0
25,255	25,354	9	0	0	0	0
25,355	25,454	10	0	0	0	0
25,455	25,554	11	0	0	0	0
25,555	25,654	12	0	0	0	0
25,655	25,754	13	0	0	0	0
25,755	25,854	14	0	0	0	0
25,855	25,954	15	0	0	0	0
25,955	26,054	16	0	0	0	0
26,055	26,154	17	0	0	0	0
26,155	26,254	18	0	0	0	0
26,255	26,354	19	0	0	0	0
26,355	26,454	20	0	0	0	0
26,455	26,554	21	0	0	0	0
26,555	26,654	22	0	0	0	0
26,655	26,754	23	0	0	0	0
26,755	26,854	24	0	0	0	0
26,855	26,954	25	0	0	0	0
26,955	27,054	26	0	0	0	0
27,055	27,154	27	0	0	0	0
27,155	27,254	28	0	0	0	0
27,255	27,354	29	0	0	0	0
27,355	27,454	30	0	0	0	0
27,455	27,554	31	0	0	0	0
27,555	27,654	32	0	0	0	0
27,655	27,754	33	0	0	0	0
27,755	27,854	34	0	0	0	0
27,855	27,954	35	0	0	0	0
27,955	28,054	36	0	0	0	0
28,055	28,154	37	0	0	0	0
28,155	28,254	38	0	0	0	0
28,255	28,354	39	0	0	0	0
28,355	28,454	40	0	0	0	0
28,455	28,554	41	0	0	0	0
28,555	28,654	42	0	0	0	0
28,655	28,754	43	0	0	0	0
28,755	28,854	44	0	0	0	0
28,855	28,954	45	0	0	0	0
28,955	29,054	46	0	0	0	0
29,055	29,154	47	0	0	0	0
29,155	29,254	48	0	0	0	0
29,255	29,354	49	0	0	0	0
29,355	29,454	50	0	0	0	0
29,455	29,554	51	0	0	0	0
29,555	29,654	52	0	0	0	0
29,655	29,754	53	0	0	0	0
29,755	29,854	54	0	0	0	0

If Your Income Is...	Number of Dependents					
	At Least	But Not Over	0	1	2	3
29,855	29,954	55	0	0	0	0
29,955	30,054	56	0	0	0	0
30,055	30,154	57	0	0	0	0
30,155	30,254	58	0	0	0	0
30,255	30,354	59	0	0	0	0
30,355	30,454	60	0	0	0	0
30,455	30,554	61	0	0	0	0
30,555	30,654	62	0	0	0	0
30,655	30,754	64	0	0	0	0
30,755	30,854	66	0	0	0	0
30,855	30,954	68	0	0	0	0
30,955	31,054	70	0	0	0	0
31,055	31,154	72	0	0	0	0
31,155	31,254	74	0	0	0	0
31,255	31,354	76	0	0	0	0
31,355	31,454	78	0	0	0	0
31,455	31,554	80	0	0	0	0
31,555	31,654	82	0	0	0	0
31,655	31,754	84	0	0	0	0
31,755	31,854	86	0	0	0	0
31,855	31,954	88	0	0	0	0
31,955	32,054	90	0	0	0	0
32,055	32,154	92	0	0	0	0
32,155	32,254	94	0	0	0	0
32,255	32,354	96	0	0	0	0
32,355	32,454	98	0	0	0	0
32,455	32,554	100	0	0	0	0
32,555	32,654	102	0	0	0	0
32,655	32,754	104	0	0	0	0
32,755	32,854	106	0	0	0	0
32,855	32,954	108	0	0	0	0
32,955	33,054	110	0	0	0	0
33,055	33,154	112	0	0	0	0
33,155	33,254	114	0	0	0	0
33,255	33,354	116	0	0	0	0
33,355	33,454	118	0	0	0	0
33,455	33,554	120	0	0	0	0
33,555	33,654	122	0	0	0	0
33,655	33,754	124	0	0	0	0
33,755	33,854	126	0	0	0	0
33,855	33,954	128	0	0	0	0
33,955	34,054	130	0	0	0	0
34,055	34,154	132	0	0	0	0
34,155	34,254	134	0	0	0	0
34,255	34,354	136	0	0	0	0
34,355	34,454	138	0	0	0	0
34,455	34,554	140	0	0	0	0
34,555	34,654	142	0	0	0	0
34,655	34,754	144	0	0	0	0
34,755	34,854	146	0	0	0	0
34,855	34,954	148	0	0	0	0
34,955	35,054	150	0	0	0	0
35,055	35,154	152	0	0	0	0
35,155	35,254	154	0	0	0	0
35,255	35,354	156	0	0	0	0

If Your Income Is...	Number of Dependents					
	At Least	But Not Over	0	1	2	3
35,355	35,454	158	0	0	0	0
35,455	35,554	160	0	0	0	0
35,555	35,654	162	0	0	0	0
35,655	35,754	164	0	0	0	0
35,755	35,854	166	0	0	0	0
35,855	35,954	168	0	0	0	0
35,955	36,054	170	0	0	0	0
36,055	36,154	172	0	0	0	0
36,155	36,254	174	0	0	0	0
36,255	36,354	176	0	0	0	0
36,355	36,454	178	0	0	0	0
36,455	36,554	180	0	0	0	0
36,555	36,654	182	0	0	0	0
36,655	36,754	184	0	0	0	0
36,755	36,854	186	0	0	0	0
36,855	36,954	188	0	0	0	0
36,955	37,054	190	0	0	0	0
37,055	37,154	192	0	0	0	0
37,155	37,254	194	0	0	0	0
37,255	37,354	196	0	0	0	0
37,355	37,454	198	0	0	0	0
37,455	37,554	200	0	0	0	0
37,555	37,654	202	0	0	0	0
37,655	37,754	204	0	0	0	0
37,755	37,854	206	0	0	0	0
37,855	37,954	208	0	0	0	0
37,955	38,054	210	0	0	0	0
38,055	38,154	212	0	0	0	0
38,155	38,254	214	0	0	0	0
38,255	38,354	216	0	0	0	0
38,355	38,454	218	0	0	0	0
38,455	38,554	220	0	0	0	0
38,555	38,654	222	0	0	0	0
38,655	38,754	224	0	0	0	0
38,755	38,854	226	0	0	0	0
38,855	38,954	228	0	0	0	0
38,955	39,054	230	0	0	0	0
39,055	39,154	232	0	0	0	0
39,155	39,254	234	0	0	0	0
39,255	39,354	236	0	0	0	0
39,355	39,454	238	0	0	0	0
39,455	39,554	240	0	0	0	0
39,555	39,654	242	0	0	0	0
39,655	39,754	244	0	0	0	0
39,755	39,854	246	0	0	0	0
39,855	39,954	248	0	0	0	0
39,955	40,054	250	0	0	0	0
40,055	40,154	252	0	0	0	0
40,155	40,254	254	0	0	0	0
40,255	40,354	256	0	0	0	0
40,355	40,454	258	0	0	0	0
40,455	40,554	260	0	0	0	0
40,555	40,654	262	0	0	0	0
40,655	40,754	264	0	0	0	0
40,755	40,854	266	0	0	0	0

Continued on next page.

2022 California 2EZ Table

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

Head of Household

(continued)

This table gives you credit of \$10,404 for your standard deduction, \$140 for your personal exemption credit, and \$433 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
40,855	40,954	268	0	0	0
40,955	41,054	270	0	0	0
41,055	41,154	272	0	0	0
41,155	41,254	274	0	0	0
41,255	41,354	276	0	0	0
41,355	41,454	278	0	0	0
41,455	41,554	280	0	0	0
41,555	41,654	282	0	0	0
41,655	41,754	284	0	0	0
41,755	41,854	286	0	0	0
41,855	41,954	288	0	0	0
41,955	42,054	290	0	0	0
42,055	42,154	292	0	0	0
42,155	42,254	294	0	0	0
42,255	42,354	296	0	0	0
42,355	42,454	298	0	0	0
42,455	42,554	300	0	0	0
42,555	42,654	302	0	0	0
42,655	42,754	304	0	0	0
42,755	42,854	306	0	0	0
42,855	42,954	308	0	0	0
42,955	43,054	310	0	0	0
43,055	43,154	312	0	0	0
43,155	43,254	314	0	0	0
43,255	43,354	316	0	0	0
43,355	43,454	318	0	0	0
43,455	43,554	320	0	0	0
43,555	43,654	322	0	0	0
43,655	43,754	324	0	0	0
43,755	43,854	326	0	0	0
43,855	43,954	328	0	0	0
43,955	44,054	330	0	0	0
44,055	44,154	332	0	0	0
44,155	44,254	334	0	0	0
44,255	44,354	336	0	0	0
44,355	44,454	338	0	0	0
44,455	44,554	340	0	0	0
44,555	44,654	342	0	0	0
44,655	44,754	344	0	0	0
44,755	44,854	346	0	0	0
44,855	44,954	348	0	0	0
44,955	45,054	350	0	0	0
45,055	45,154	352	0	0	0
45,155	45,254	354	0	0	0
45,255	45,354	356	0	0	0
45,355	45,454	358	0	0	0
45,455	45,554	360	0	0	0
45,555	45,654	362	0	0	0
45,655	45,754	364	0	0	0
45,755	45,854	366	0	0	0
45,855	45,954	368	0	0	0
45,955	46,054	370	0	0	0
46,055	46,154	372	0	0	0
46,155	46,254	374	0	0	0
46,255	46,354	376	0	0	0

If Your Income Is...		Number of Dependents			
		At Least	But Not Over	0	1
46,355	46,454	378	0	0	0
46,455	46,554	380	0	0	0
46,555	46,654	382	0	0	0
46,655	46,754	384	0	0	0
46,755	46,854	386	0	0	0
46,855	46,954	388	0	0	0
46,955	47,054	390	0	0	0
47,055	47,154	392	0	0	0
47,155	47,254	394	0	0	0
47,255	47,354	396	0	0	0
47,355	47,454	398	0	0	0
47,455	47,554	400	0	0	0
47,555	47,654	402	0	0	0
47,655	47,754	404	0	0	0
47,755	47,854	406	0	0	0
47,855	47,954	408	0	0	0
47,955	48,054	410	0	0	0
48,055	48,154	412	0	0	0
48,155	48,254	414	0	0	0
48,255	48,354	416	0	0	0
48,355	48,454	418	0	0	0
48,455	48,554	420	0	0	0
48,555	48,654	422	0	0	0
48,655	48,754	424	0	0	0
48,755	48,854	426	0	0	0
48,855	48,954	428	0	0	0
48,955	49,054	430	0	0	0
49,055	49,154	432	0	0	0
49,155	49,254	434	1	0	0
49,255	49,354	436	3	0	0
49,355	49,454	438	5	0	0
49,455	49,554	440	7	0	0
49,555	49,654	442	9	0	0
49,655	49,754	444	11	0	0
49,755	49,854	446	13	0	0
49,855	49,954	448	15	0	0
49,955	50,054	450	17	0	0
50,055	50,154	452	19	0	0
50,155	50,254	454	21	0	0
50,255	50,354	456	23	0	0
50,355	50,454	458	25	0	0
50,455	50,554	460	27	0	0
50,555	50,654	462	29	0	0
50,655	50,754	464	31	0	0
50,755	50,854	466	33	0	0
50,855	50,954	468	35	0	0
50,955	51,054	470	37	0	0
51,055	51,154	472	39	0	0
51,155	51,254	474	41	0	0
51,255	51,354	476	43	0	0
51,355	51,454	478	45	0	0
51,455	51,554	480	47	0	0
51,555	51,654	482	49	0	0
51,655	51,754	484	51	0	0
51,755	51,854	486	53	0	0

If Your Income Is...		Number of Dependents			
		At Least	But Not Over	0	1
51,855	51,954	488	55	0	0
51,955	52,054	490	57	0	0
52,055	52,154	492	59	0	0
52,155	52,254	494	61	0	0
52,255	52,354	496	63	0	0
52,355	52,454	498	65	0	0
52,455	52,554	500	67	0	0
52,555	52,654	502	69	0	0
52,655	52,754	504	71	0	0
52,755	52,854	506	73	0	0
52,855	52,954	508	75	0	0
52,955	53,054	510	77	0	0
53,055	53,154	512	79	0	0
53,155	53,254	514	81	0	0
53,255	53,354	516	83	0	0
53,355	53,454	518	85	0	0
53,455	53,554	520	87	0	0
53,555	53,654	522	89	0	0
53,655	53,754	524	91	0	0
53,755	53,854	526	93	0	0
53,855	53,954	528	95	0	0
53,955	54,054	530	97	0	0
54,055	54,154	532	99	0	0
54,155	54,254	534	101	0	0
54,255	54,354	536	103	0	0
54,355	54,454	538	105	0	0
54,455	54,554	540	107	0	0
54,555	54,654	542	109	0	0
54,655	54,754	544	111	0	0
54,755	54,854	546	113	0	0
54,855	54,954	548	115	0	0
54,955	55,054	550	117	0	0
55,055	55,154	552	119	0	0
55,155	55,254	554	121	0	0
55,255	55,354	556	123	0	0
55,355	55,454	558	125	0	0
55,455	55,554	560	127	0	0
55,555	55,654	562	129	0	0
55,655	55,754	564	131	0	0
55,755	55,854	566	133	0	0
55,855	55,954	568	135	0	0
55,955	56,054	570	137	0	0
56,055	56,154	572	139	0	0
56,155	56,254	574	141	0	0
56,255	56,354	576	143	0	0
56,355	56,454	578	145	0	0
56,455	56,554	580	147	0	0
56,555	56,654	582	149	0	0
56,655	56,754	584	151	0	0
56,755	56,854	586	153	0	0
56,855	56,954	588	155	0	0
56,955	57,054	590	157	0	0
57,055	57,154	592	159	0	0
57,155	57,254	594	161	0	0
57,255	57,354	596	163	0	0

Continued on next page.

2022 California 2EZ Table

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

Head of Household

(continued)

This table gives you credit of \$10,404 for your standard deduction, \$140 for your personal exemption credit, and \$433 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
57,355	57,454	598	165	0	0
57,455	57,554	600	167	0	0
57,555	57,654	602	169	0	0
57,655	57,754	604	171	0	0
57,755	57,854	606	173	0	0
57,855	57,954	608	175	0	0
57,955	58,054	610	177	0	0
58,055	58,154	612	179	0	0
58,155	58,254	614	181	0	0
58,255	58,354	616	183	0	0
58,355	58,454	620	187	0	0
58,455	58,554	624	191	0	0
58,555	58,654	628	195	0	0
58,655	58,754	632	199	0	0
58,755	58,854	636	203	0	0
58,855	58,954	640	207	0	0
58,955	59,054	644	211	0	0
59,055	59,154	648	215	0	0
59,155	59,254	652	219	0	0
59,255	59,354	656	223	0	0
59,355	59,454	660	227	0	0
59,455	59,554	664	231	0	0
59,555	59,654	668	235	0	0
59,655	59,754	672	239	0	0
59,755	59,854	676	243	0	0
59,855	59,954	680	247	0	0
59,955	60,054	684	251	0	0
60,055	60,154	688	255	0	0
60,155	60,254	692	259	0	0
60,255	60,354	696	263	0	0
60,355	60,454	700	267	0	0
60,455	60,554	704	271	0	0
60,555	60,654	708	275	0	0
60,655	60,754	712	279	0	0
60,755	60,854	716	283	0	0
60,855	60,954	720	287	0	0
60,955	61,054	724	291	0	0
61,055	61,154	728	295	0	0
61,155	61,254	732	299	0	0
61,255	61,354	736	303	0	0
61,355	61,454	740	307	0	0
61,455	61,554	744	311	0	0
61,555	61,654	748	315	0	0
61,655	61,754	752	319	0	0
61,755	61,854	756	323	0	0
61,855	61,954	760	327	0	0
61,955	62,054	764	331	0	0
62,055	62,154	768	335	0	0
62,155	62,254	772	339	0	0
62,255	62,354	776	343	0	0
62,355	62,454	780	347	0	0
62,455	62,554	784	351	0	0
62,555	62,654	788	355	0	0
62,655	62,754	792	359	0	0
62,755	62,854	796	363	0	0

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
62,855	62,954	800	367	0	0
62,955	63,054	804	371	0	0
63,055	63,154	808	375	0	0
63,155	63,254	812	379	0	0
63,255	63,354	816	383	0	0
63,355	63,454	820	387	0	0
63,455	63,554	824	391	0	0
63,555	63,654	828	395	0	0
63,655	63,754	832	399	0	0
63,755	63,854	836	403	0	0
63,855	63,954	840	407	0	0
63,955	64,054	844	411	0	0
64,055	64,154	848	415	0	0
64,155	64,254	852	419	0	0
64,255	64,354	856	423	0	0
64,355	64,454	860	427	0	0
64,455	64,554	864	431	0	0
64,555	64,654	868	435	2	0
64,655	64,754	872	439	6	0
64,755	64,854	876	443	10	0
64,855	64,954	880	447	14	0
64,955	65,054	884	451	18	0
65,055	65,154	888	455	22	0
65,155	65,254	892	459	26	0
65,255	65,354	896	463	30	0
65,355	65,454	900	467	34	0
65,455	65,554	904	471	38	0
65,555	65,654	908	475	42	0
65,655	65,754	912	479	46	0
65,755	65,854	916	483	50	0
65,855	65,954	920	487	54	0
65,955	66,054	924	491	58	0
66,055	66,154	928	495	62	0
66,155	66,254	932	499	66	0
66,255	66,354	936	503	70	0
66,355	66,454	940	507	74	0
66,455	66,554	944	511	78	0
66,555	66,654	948	515	82	0
66,655	66,754	952	519	86	0
66,755	66,854	956	523	90	0
66,855	66,954	960	527	94	0
66,955	67,054	964	531	98	0
67,055	67,154	968	535	102	0
67,155	67,254	972	539	106	0
67,255	67,354	976	543	110	0
67,355	67,454	980	547	114	0
67,455	67,554	984	551	118	0
67,555	67,654	988	555	122	0
67,655	67,754	992	559	126	0
67,755	67,854	996	563	130	0
67,855	67,954	1,000	567	134	0
67,955	68,054	1,004	571	138	0
68,055	68,154	1,008	575	142	0
68,155	68,254	1,012	579	146	0
68,255	68,354	1,016	583	150	0

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
68,355	68,454	1,020	587	154	0
68,455	68,554	1,024	591	158	0
68,555	68,654	1,028	595	162	0
68,655	68,754	1,032	599	166	0
68,755	68,854	1,036	603	170	0
68,855	68,954	1,040	607	174	0
68,955	69,054	1,044	611	178	0
69,055	69,154	1,048	615	182	0
69,155	69,254	1,052	619	186	0
69,255	69,354	1,056	623	190	0
69,355	69,454	1,060	627	194	0
69,455	69,554	1,064	631	198	0
69,555	69,654	1,068	635	202	0
69,655	69,754	1,072	639	206	0
69,755	69,854	1,076	643	210	0
69,855	69,954	1,080	647	214	0
69,955	70,054	1,084	651	218	0
70,055	70,154	1,088	655	222	0
70,155	70,254	1,092	659	226	0
70,255	70,354	1,096	663	230	0
70,355	70,454	1,100	667	234	0
70,455	70,554	1,104	671	238	0
70,555	70,654	1,108	675	242	0
70,655	70,754	1,112	679	246	0
70,755	70,854	1,116	683	250	0
70,855	70,954	1,120	687	254	0
70,955	71,054	1,124	691	258	0
71,055	71,154	1,128	695	262	0
71,155	71,254	1,132	699	266	0
71,255	71,354	1,136	703	270	0
71,355	71,454	1,140	707	274	0
71,455	71,554	1,144	711	278	0
71,555	71,654	1,148	715	282	0
71,655	71,754	1,152	719	286	0
71,755	71,854	1,156	723	290	0
71,855	71,954	1,160	727	294	0
71,955	72,054	1,164	731	298	0
72,055	72,154	1,168	735	302	0
72,155	72,254	1,174	741	308	0
72,255	72,354	1,180	747	314	0
72,355	72,454	1,186	753	320	0
72,455	72,554	1,192	759	326	0
72,555	72,654	1,198	765	332	0
72,655	72,754	1,204	771	338	0
72,755	72,854	1,210	777	344	0
72,855	72,954	1,216	783	350	0
72,955	73,054	1,222	789	356	0
73,055	73,154	1,228	795	362	0
73,155	73,254	1,234	801	368	0
73,255	73,354	1,240	807	374	0
73,355	73,454	1,246	813	380	0
73,455	73,554	1,252	819	386	0
73,555	73,654	1,258	825	392	0
73,655	73,754	1,264	831	398	0
73,755	73,854	1,270	837	404	0

Continued on next page.

2022 California 2EZ Table

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

Head of Household

(continued)

This table gives you credit of \$10,404 for your standard deduction, \$140 for your personal exemption credit, and \$433 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
90,355	90,454	2,338	1,905	1,472	1,039
90,455	90,554	2,346	1,913	1,480	1,047
90,555	90,654	2,354	1,921	1,488	1,055
90,655	90,754	2,362	1,929	1,496	1,063
90,755	90,854	2,370	1,937	1,504	1,071
90,855	90,954	2,378	1,945	1,512	1,079
90,955	91,054	2,386	1,953	1,520	1,087
91,055	91,154	2,394	1,961	1,528	1,095
91,155	91,254	2,402	1,969	1,536	1,103
91,255	91,354	2,410	1,977	1,544	1,111
91,355	91,454	2,418	1,985	1,552	1,119
91,455	91,554	2,426	1,993	1,560	1,127
91,555	91,654	2,434	2,001	1,568	1,135
91,655	91,754	2,442	2,009	1,576	1,143
91,755	91,854	2,450	2,017	1,584	1,151
91,855	91,954	2,458	2,025	1,592	1,159
91,955	92,054	2,466	2,033	1,600	1,167
92,055	92,154	2,474	2,041	1,608	1,175
92,155	92,254	2,482	2,049	1,616	1,183
92,255	92,354	2,490	2,057	1,624	1,191
92,355	92,454	2,498	2,065	1,632	1,199
92,455	92,554	2,506	2,073	1,640	1,207
92,555	92,654	2,514	2,081	1,648	1,215
92,655	92,754	2,522	2,089	1,656	1,223
92,755	92,854	2,530	2,097	1,664	1,231
92,855	92,954	2,538	2,105	1,672	1,239
92,955	93,054	2,546	2,113	1,680	1,247
93,055	93,154	2,554	2,121	1,688	1,255
93,155	93,254	2,562	2,129	1,696	1,263
93,255	93,354	2,570	2,137	1,704	1,271
93,355	93,454	2,578	2,145	1,712	1,279
93,455	93,554	2,586	2,153	1,720	1,287
93,555	93,654	2,594	2,161	1,728	1,295
93,655	93,754	2,602	2,169	1,736	1,303
93,755	93,854	2,610	2,177	1,744	1,311
93,855	93,954	2,618	2,185	1,752	1,319
93,955	94,054	2,626	2,193	1,760	1,327
94,055	94,154	2,634	2,201	1,768	1,335
94,155	94,254	2,642	2,209	1,776	1,343
94,255	94,354	2,650	2,217	1,784	1,351
94,355	94,454	2,658	2,225	1,792	1,359
94,455	94,554	2,666	2,233	1,800	1,367
94,555	94,654	2,674	2,241	1,808	1,375
94,655	94,754	2,682	2,249	1,816	1,383
94,755	94,854	2,690	2,257	1,824	1,391
94,855	94,954	2,698	2,265	1,832	1,399
94,955	95,054	2,706	2,273	1,840	1,407
95,055	95,154	2,714	2,281	1,848	1,415
95,155	95,254	2,722	2,289	1,856	1,423
95,255	95,354	2,730	2,297	1,864	1,431
95,355	95,454	2,738	2,305	1,872	1,439
95,455	95,554	2,746	2,313	1,880	1,447
95,555	95,654	2,754	2,321	1,888	1,455
95,655	95,754	2,762	2,329	1,896	1,463
95,755	95,854	2,770	2,337	1,904	1,471

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
95,855	95,954	2,778	2,345	1,912	1,479
95,955	96,054	2,786	2,353	1,920	1,487
96,055	96,154	2,794	2,361	1,928	1,495
96,155	96,254	2,802	2,369	1,936	1,503
96,255	96,354	2,810	2,377	1,944	1,511
96,355	96,454	2,818	2,385	1,952	1,519
96,455	96,554	2,826	2,393	1,960	1,527
96,555	96,654	2,834	2,401	1,968	1,535
96,655	96,754	2,842	2,409	1,976	1,543
96,755	96,854	2,850	2,417	1,984	1,551
96,855	96,954	2,858	2,425	1,992	1,559
96,955	97,054	2,866	2,433	2,000	1,567
97,055	97,154	2,874	2,441	2,008	1,575
97,155	97,254	2,882	2,449	2,016	1,583
97,255	97,354	2,890	2,457	2,024	1,591
97,355	97,454	2,898	2,465	2,032	1,599
97,455	97,554	2,906	2,473	2,040	1,607
97,555	97,654	2,914	2,481	2,048	1,615
97,655	97,754	2,922	2,489	2,056	1,623
97,755	97,854	2,930	2,497	2,064	1,631
97,855	97,954	2,938	2,505	2,072	1,639
97,955	98,054	2,946	2,513	2,080	1,647
98,055	98,154	2,954	2,521	2,088	1,655
98,155	98,254	2,962	2,529	2,096	1,663
98,255	98,354	2,970	2,537	2,104	1,671
98,355	98,454	2,978	2,545	2,112	1,679
98,455	98,554	2,986	2,553	2,120	1,687
98,555	98,654	2,994	2,561	2,128	1,695
98,655	98,754	3,002	2,569	2,136	1,703
98,755	98,854	3,010	2,577	2,144	1,711
98,855	98,954	3,018	2,585	2,152	1,719
98,955	99,054	3,026	2,593	2,160	1,727
99,055	99,154	3,034	2,601	2,168	1,735
99,155	99,254	3,042	2,609	2,176	1,743
99,255	99,354	3,050	2,617	2,184	1,751
99,355	99,454	3,058	2,625	2,192	1,759
99,455	99,554	3,066	2,633	2,200	1,767
99,555	99,654	3,074	2,641	2,208	1,775
99,655	99,754	3,082	2,649	2,216	1,783
99,755	99,854	3,090	2,657	2,224	1,791
99,855	99,954	3,098	2,665	2,232	1,799
99,955	100,000	3,106	2,673	2,240	1,807

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

2022 Instructions for Form FTB 3514

California Earned Income Tax Credit

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

What's New

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/RDP age 18 to 25, who is allowed the California Earned Income Tax Credit (EITC) for the taxable year, was in foster care while 13 years of age or older and placed through the California foster care system. The maximum amount of credit allowable for each eligible taxpayer is \$1,083. The credit amount phases out as earned income exceeds the threshold amount of \$25,000, and completely phases out at \$30,000. For more information, see Step 10, Qualifications for Foster Youth Tax Credit (FYTC), in the instructions, or California Revenue and Taxation Code (R&TC) Section 17052.2, or go to ftb.ca.gov and search for **fytc**.

Young Child Tax Credit Expansion – For taxable years beginning on or after January 1, 2022, California expanded the Young Child Tax Credit (YCTC) eligibility to include an eligible individual with a qualifying child who would otherwise have been allowed the California EITC but that the individual has earned income of zero dollars or less, does not have net losses in excess of \$32,490 in the taxable year, and does not have wages, salaries, tips, and other employee compensation in excess of \$32,490 in the taxable year. For more information, see Step 8, Qualifications for Young Child Tax Credit (YCTC), in the instructions, or R&TC Section 17052.1, or go to ftb.ca.gov and search for **yctc**.

Special Rule for Separated Spouses/Registered Domestic Partners (RDPs) – The federal American Rescue Plan Act of 2021 allows married taxpayers who file married filing separately for federal purposes and who meet certain requirements to qualify for the federal Earned Income Tax Credit. California law conforms to these changes for purposes of eligibility for California Earned Income Tax Credit. For more information, see Specific Instructions, Special rule for separated spouses/RDPs.

Taxpayers with Individual Taxpayer Identification Number – For taxable years beginning on or after January 1, 2022, taxpayers who claim the EITC, YCTC, and FYTC using an Individual Taxpayer Identification Number (ITIN) may, upon request of the Franchise Tax Board (FTB), use identifying documents acceptable for purposes of obtaining a California identification card as authorized by the California Vehicle Code and related regulations for purposes of establishing documents acceptable to prove identity, in addition to other documents already listed under Specific Instructions for line 7, “Valid ITIN” section.

General Information

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

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

Registered Domestic Partners

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

California Earned Income Tax Credit

The refundable California EITC is available to taxpayers who earned wage income subject to California withholding and/or have net earnings from self-employment. This credit is similar to the federal Earned Income Credit (EIC) but with different income limitations. The California EITC reduces your California tax obligation, or allows a refund if no California tax is due. You do not need a child to qualify, but must file a California income tax return to claim the credit and attach a completed form FTB 3514, California Earned Income Tax Credit.

Young Child Tax Credit

For taxable years beginning on or after January 1, 2019, the refundable YCTC is available to taxpayers who also qualify for the California EITC and who have at least one qualifying child who is younger than six years old as of the last day of the taxable year. For taxable year 2022, the maximum amount of credit allowable for a qualified taxpayer is \$1,083. The credit amount phases out as earned income exceeds the threshold amount of \$25,000, and completely phases out at \$30,000. For more information, see Step 8, Qualifications for Young Child Tax Credit (YCTC), in the instructions, or go to ftb.ca.gov and search for **yctc**.

Expansion for Credits Eligibility

For taxable years beginning on or after January 1, 2020, California expanded EITC and YCTC eligibility to allow either the federal Individual Tax Identification Number (ITIN) or the Social Security Number (SSN) to be used by all eligible individuals, their spouses, and qualifying children. If an ITIN is used, eligible individuals should provide identifying documents upon request of the Franchise Tax Board (FTB). Any valid SSN can be used, not only those that are valid for work. Additionally, upon receiving a valid SSN, the individual should notify the FTB in the time and manner prescribed by the FTB. The YCTC is available if the eligible individual or spouse has a qualifying child younger than six years old. For more information, see General Information B, Differences in California and Federal Law, Specific Instructions for line 7, and go to ftb.ca.gov and search for **eitc**.

Worker Status: Employees and Independent Contractors

Some individuals may be classified as independent contractors for federal purposes and employees for California purposes, which may also cause changes in how their income and deductions are classified. For more information, see Specific Instructions, Step 5, line 13 and line 18.

A Purpose

Use form FTB 3514 to determine whether you qualify to claim the EITC, YCTC, and FYTC, provide information about your qualifying children, if applicable, and to figure the amount of your credits.

B Differences in California and Federal Law

The differences between California and federal law for the Earned Income Tax Credit are as follows:

- California allows this credit for wage income (wages, salaries, tips and other employee compensation) that is subject to California withholding.
- If you were a nonresident, you must have earned wage income that is subject to California withholding.
- Both your earned income and federal adjusted gross income (AGI) must be less than \$30,001 to qualify for the California credit.
- An eligible individual without a qualifying child is 18 years or older for the California credit.
- You may elect to include all of your (and/or all of your spouse's/RDP's if filing jointly) nontaxable military combat pay in earned income for California purposes, whether or not you elect to include it for federal purposes. Get FTB Pub. 1032, Tax Information for Military Personnel, for special rules that apply to military personnel claiming the EITC.
- You may elect to include or exclude Medicaid waiver payments or In Home Supportive Services (IHSS) payment from earned income for the California credit, whether or not you elect to include or exclude them for the federal credit.

- California allows this credit to eligible individuals and their spouses who have a valid federal ITIN or who have qualifying children who have a valid federal ITIN.

Specific Instructions

If certain requirements are met, you or your eligible spouse may claim the EITC, YCTC, or FYTC even if you do not have a valid SSN and instead have a valid federal ITIN. If you have a valid federal ITIN, enter it in the Your SSN or ITIN field at the top of the form. For more information, see the General Information section and Specific Instructions for line 7.

If certain requirements are met, you may claim the EITC even if you do not have a qualifying child. The amount of the credit is greater if you have a qualifying child, and increases with each child that qualifies, up to a maximum of three children. Follow Step 1 through Step 7 to determine if you qualify for the credit and to figure the amount of the credit.

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

Special Rule for Separated Spouses/RDPs. You can claim the EITC if you are married/RDP, not filing a joint return, had a qualifying child who lived with you for more than half of 2022, **and either** of the following applies:

- You lived apart from your spouse/RDP for the last 6 months of 2022, **or**
- You are legally separated according to California law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse/RDP at the end of 2022.

If you meet these requirements, check the box at the top of form FTB 3514.

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

Step 1 Qualifications for All Filers

- a.** In taxable year 2022, is the amount on federal Form 1040, U.S. Individual Income Tax Return, or Form 1040-SR, U.S. Tax Return for Seniors, line 11 (federal AGI) less than \$30,001?
- Yes** Continue.
No Stop here, you cannot take the credit.
- b.** Do you, and your spouse/RDP if filing a joint return, have a valid SSN or federal ITIN? See line 7, "Valid SSN" or "Valid ITIN" within Step 3, Qualifying Child, for a full definition.
- Yes** If you have a qualifying child, continue to question c. If you do not have a qualifying child, continue to question d.
No Stop here, you cannot take the credit.
- c.** Do you, and your spouse/RDP if filing a joint return, have a qualifying child who has a valid SSN or federal ITIN?
- Yes** Continue to question d.
No You may qualify for the EITC as a filer without a qualifying child, continue to question d.
- d.** Is your filing status married/RDP filing separately?
- Yes** See note below.
No Continue to question e.
- Note:** Special rule for separated spouses/RDPs. You can claim the EITC if you are married/in an RDP, not filing a joint return for the taxable year, had a qualifying child who lived with you for more than half of 2022, **and either** of the following apply:
- You lived apart from your spouse/RDP for the last 6 months of 2022, **or**
 - You are legally separated according to California law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse/RDP at the end of 2022.
- If your filing status is married/RDP filing separately and you do not meet these requirements, stop here, you cannot take the credit. If you meet these requirements, continue to question e.

- e.** Are you filing federal Form 2555, Foreign Earned Income?
- Yes** Stop here, you cannot take the credit.
No Continue.
- f.** Were you or your spouse/RDP a nonresident alien for any part of 2022?
- Yes** If your filing status is married/RDP filing jointly, continue. Otherwise, stop here; you cannot take the credit.
No Continue.
- g.** If you are filing Form 540NR, did you and your spouse/RDP live in California for at least 183 days?
- Yes** Continue.
No Stop here, you cannot take the credit.
- h.** Complete line 1, line 2, and line 3 on the form. Then go to Step 2.

Step 2 Investment Income

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

Worksheet 1 – Investment Income Form 540 and Form 540NR Filers	
Interest and Dividends	
1	Add and enter the amounts from federal Form 1040 or 1040-SR, line 2a and line 2b . . . 1 _____
2	Enter the amount from federal Form 8814, Parents' Election to Report Child's Interest and Dividends, line 1b 2 _____
3	Enter the amount from federal Form 1040 or 1040-SR, line 3b 3 _____
4	Enter any amounts from federal Form 8814, line 12 for child's interest and dividends 4 _____
Capital Gain Net Income	
5	Enter the amount from federal Form 1040 or 1040-SR, line 7. If the result is less than zero, enter -0- 5 _____
6	Enter the gain from federal Form 4797, Sales of Business Property, line 7. If the amount on that line is a loss, enter -0-. (But, if you completed federal Form 4797, line 8 and line 9, enter the amount from line 9 instead) 6 _____
7	Subtract line 6 from line 5. (If the result is less than zero, enter -0-) 7 _____
Passive Activities	
8	Enter the total of net income from passive activities included on federal Schedule 1 (Form 1040), Additional Income and Adjustments to Income, line 5 8 _____
Other Activities	
9	Enter any income from the rental of personal property included on federal Schedule 1 (Form 1040), line 8i. If the result is zero or less, enter -0- 9 _____
10	Enter any expenses related to the rental of personal property included on federal Schedule 1 (Form 1040), line 24b 10 _____
11	Subtract line 10 from line 9. (If the result is less than zero, enter -0-) 11 _____
Investment Income	
12	Add the amounts on lines 1, 2, 3, 4, 7, 8, and 11. Enter the total. This is your investment income 12 _____
13	Is the amount on line 12 more than \$4,389 ?
Yes	Stop here, you cannot take the credit.
No	Enter the amount from line 12 on form FTB 3514, line 4. Go to Step 3.

**Worksheet 2 – Investment Income
Form 540 2EZ Filers**

1	Taxable interest. Enter the amount from Form 540 2EZ, line 10	1	_____
2	Nontaxable interest. Add and enter the amounts from federal Form 1099-INT, box 3 and box 8, and the amount from federal Form 1099-DIV, box 12	2	_____
3	Dividends. Enter the amount from Form 540 2EZ, line 11	3	_____
4	Capital gain net income. Enter the amount from Form 540 2EZ, line 13	4	_____
5	Investment income. Add line 1, line 2, line 3 and line 4. Enter the amount here	5	_____
6	Is the amount on line 5 more than \$4,389 ? Yes Stop here, you cannot take the credit. No Enter the amount from line 5 on form FTB 3514, line 4. Go to Step 3.		

f. Could you be a qualifying child of another person for 2022? (Answer “No” if the other person is not required to file, and is not filing, a 2022 tax return or is filing a 2022 return only to claim a refund of withheld income tax or estimated tax paid. Get federal Pub. 596 for examples.)
Yes Stop here, you cannot take the credit.
No Complete form FTB 3514, Part III, line 5 through line 12. Go to Step 5.

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

Line 7 – SSN or ITIN

The child must have a valid SSN or ITIN, as defined below, unless the child was born and died in 2022. If your child was born alive and died in 2022 and did not have an SSN or an ITIN, write “Died” on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records or include it according to your software's instructions.

Valid SSN – A valid SSN is a number issued by the Social Security Administration without regard to whether it was issued for employment or issued solely for the purpose of receiving federally funded benefits.

Valid ITIN – A valid ITIN is a federal tax processing number issued by the Internal Revenue Service that is not expired or revoked. For taxable years beginning on or after January 1, 2020, a valid federal ITIN can be used to claim the EITC, YCTC, and FYTC. If an ITIN is used, eligible individuals should provide the documents listed below upon request by the FTB:

- Identifying documents acceptable for purposes of obtaining a California driver's license or identification card as authorized by the California Vehicle Code and related regulations for purposes of establishing documents acceptable to prove identity.
- Identifying documents used to report earned income for the taxable year.

Additionally, upon receiving a valid SSN, the individual should notify the FTB in the time and manner prescribed by the FTB. For more information, go to ftb.ca.gov and search for **eitc**.

An Adoption Taxpayer Identification Number (ATIN) cannot be used to claim EITC. If you or your child has an ATIN and later gets a valid SSN or a valid federal ITIN, you may be able to file an amended return. Use Form 540, 540 2EZ, or 540NR to amend your original or previously filed tax return with Schedule X, California Explanation of Amended Return Changes, attached to the amended return.

If you did not have an SSN or federal ITIN by the due date of your 2022 return (including extensions), you cannot claim the EITC, YCTC, or FYTC on either your original or an amended 2022 return, even if you later get an SSN or federal ITIN. Also, if a child did not have an SSN or federal ITIN by the due date of your return (including extensions), you cannot count that child as a qualifying child in figuring the EITC (or YCTC) on either your original or an amended 2022 return, even if that child later gets an SSN or federal ITIN.

Line 9a – Student

A student is a child who during any part of 5 calendar months of 2022 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

Line 9b – Permanently and totally disabled

A person is permanently and totally disabled if, at any time in 2022, the person could not engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition (a) has lasted or can be expected to last continuously for at least a year, or (b) can be expected to lead to death.

Line 10 – Child's relationship to you

For additional information, see qualifying child definition.

Step 3 Qualifying Child

Qualifying Child Definition

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

- Is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew).
- Is under age 19 at the end of 2022 and younger than you (or your spouse/RDP, if filing jointly), or under age 24 at the end of 2022, a student, and younger than you (or your spouse/RDP, if filing jointly), or any age and permanently and totally disabled.
- Is not filing a joint return for 2022 or is filing a joint return for 2022 only to claim a refund of withheld income tax or estimated tax paid. Get federal Pub. 596, Earned Income Credit, for examples.
- Lived with you in California for more than half of 2022. If the child did not live with you for the required time, see exceptions in the instructions for line 11.

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

Qualifying Child Questionnaire

- a. Do you have at least one child who meets the conditions to be your qualifying child for the purpose of claiming the EITC?
Yes Continue.
No Go to Step 4.
- b. Are you filing a joint return for 2022?
Yes Complete form FTB 3514, Part III, line 5 through line 12. Go to Step 5.
No Continue.
- c. Are you a married/in an RDP taxpayer whose filing status is married/RDP filing separately or head of household?
Yes Continue.
No Skip questions d and e; go to question f.
- d. Did you and your spouse/RDP have the same principal residence for the last 6 months of 2022?
Yes Continue.
No Skip question e; go to question f.
- e. Are you legally separated according to California law under a written separation agreement or a decree of separate maintenance and you lived apart from your spouse/RDP at the end of 2022?
Yes Continue.
No Stop here, you cannot take the credit.

Line 11 – Number of days child lived with you

Enter the number of days the child lived with you in California during 2022. To qualify, the child must have the same principal place of residence in California as you for more than half of 2022, defined as 183 days or more (if a leap year, it is 184 days). If the child was born or died in 2022 and your home was the child's home for more than half the time he or she was alive during 2022, enter "365". Do not enter more than 365 days, unless it's a leap year, then enter 366 days. If the child did not live with you for the required time, temporary absences may count as time lived at home. For more information, get federal Pub. 596.

Line 12 – Child's physical address

Enter the physical address where the child resided during 2022. This should be the address of the principal place of residence in California where the child lived with you for more than half of 2022. If the child lived with you in California for more than half of 2022, but moved within California during this period, this should be the address of the principal place of residence that was shared the longest.

Step 4 Filer Without a Qualifying Child

- a. Is the amount on federal Form 1040 or 1040-SR, line 11 (federal AGI), less than \$30,001?

Yes Continue.

No Stop here, you cannot take the credit.

- b. Were you (or your spouse/RDP if filing a joint return) at least age 18 at the end of 2022? (Answer "Yes" if you, or your spouse/RDP if filing a joint return, were born on or before January 1, 2005.) If your spouse/RDP died in 2022 (or if you are preparing a return for someone who died in 2022), get federal Pub. 596 for more information before you answer.

Yes Continue.

No Stop here, you cannot take the credit.

- c. Was your main home, and your spouse's/RDP's if filing a joint return, in California for more than half of 2022?

Yes Continue.

No Stop here, you cannot take the credit.

- d. Are you filing a joint return for 2022? For more information, get federal Pub. 596.

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

No Continue.

- e. Could you be a qualifying child of another person for 2022? (Answer "No" if the other person is not required to file, and is not filing, a 2022 tax return or is filing a 2022 return only to claim a refund of withheld income tax or estimated tax paid. Get federal Pub. 596 for examples.)

Yes Stop here, you cannot take the credit.

No Continue.

- f. Can you be claimed as a dependent on someone else's 2022 tax return?

Yes Stop here, you cannot take the credit.

No Go to Step 5.

Step 5 California Earned Income

Complete line 13 through line 19 to figure your California earned income.

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

Enter the total amount of your California wages from your federal Form(s) W-2, Wage and Tax Statement. This amount appears on Form W-2, box 16. Include all of your Medicaid waiver payments or IHSS payments even if the payments are nontaxable for federal purposes.

If you have not reached the minimum retirement age and you received disability payment reported on federal Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., and a distribution code 3 is shown in box 7 of federal

Form 1099-R, include the amount of the disability payment on form FTB 3514, line 13.

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

Employees and independent contractors – If the taxpayer's classification for California and federal purposes is different, enter the earned income as wages on line 13 or as business income on line 18 based on the federal classification of income. For example, a taxpayer may be classified as an independent contractor for federal purposes, but as an employee for California purposes. Based on this example, this taxpayer would enter their income as business income on form FTB 3514, line 18. Use your federal classification for EITC purposes only and for all other purposes such as completing other tax forms, schedules, etc., use your California classification.

Line 14 – IHSS payments

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

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

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

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

Line 17 – Nontaxable combat pay

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

Line 18 – Business income or (loss)

If you are self-employed and have net earnings from self-employment, go to Worksheet 3 to figure your business income or loss. Attach a copy of your complete federal return, including any federal Schedule C (Form 1040), Profit or Loss From Business, Schedule F (Form 1040), Profit or Loss From Farming, Schedule SE (Form 1040), and any Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc.

Employees and independent contractors – If the taxpayer's classification for California and federal purposes is different, enter the earned income as wages on line 13 or as business income on line 18 based on the federal classification of income. For example, a taxpayer may be classified as an independent contractor for federal purposes, but as an employee for California purposes. Based on this example, this taxpayer would enter their income as business income on form FTB 3514, line 18. Use your federal classification for EITC purposes only and for all other purposes such as completing other tax forms, schedules, etc., use your California classification.

Worksheet 3 – Business Income or (Loss)

- 1 Business income or (loss).** Enter the amount from federal Schedule 1 (Form 1040), line 3 . . . **1** _____
- 2 Farm income or (loss).** Enter the amount from federal Schedule 1 (Form 1040), line 6 . . . **2** _____
- 3 Self-employment earnings from partnerships reported on federal Schedule(s) K-1.** Enter the net profit (or loss) from federal Schedule K-1 (Form 1065), box 14, code A . . . **3** _____
- 4 Deductible part of self-employment tax.** Enter the amount from federal Schedule 1 (Form 1040), line 15 **4** _____
- 5 Total business income or (loss).** Add line 1, line 2, line 3, and subtract line 4. Enter the amount here and on form FTB 3514, line 18 **5** _____

Lines 18 a-e Business information

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

Line b – Business address

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

Line c – Business license number

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

Line d – SEIN

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

Line e – Business code

Use the six-digit code from federal Schedule C (Form 1040) or Schedule F (Form 1040), box B.

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

Step 6 How to Figure the California EITC

Complete the California Earned Income Tax Credit Worksheet below only if you have earned income greater than zero on line 19. If you file Form 540 or 540 2EZ, after completing Step 6, skip Step 7 and go to Step 8. If you file Form 540NR, after completing Step 6, go to Step 7.

California Earned Income Tax Credit Worksheet

Part I All Filers

- 1** Enter your California earned income from form FTB 3514, line 19. If the amount is zero or less, stop here **1** _____
- 2** Look up the amount on line 1 in the EITC Table to find the credit. Be sure you use the correct column for the number of qualifying children you have. Enter the credit here **2** _____
If the amount on line 2 is zero, stop here. You cannot take the credit.
- 3** Enter the amount from federal Form 1040 or 1040-SR, line 11 (federal AGI) **3** _____
- 4** Are the amounts on lines 1 and 3 the same?
Yes Skip line 5; and enter the amount from line 2 on line 6.
No Go to line 5.

Part II Filers Who Answered “No” on Line 4

- 5** If you have:
 - No qualifying children, is the amount on line 3 less than \$4,248?
 - 1 qualifying child, is the amount on line 3 less than \$6,379?
 - 2 or more qualifying children, is the amount on line 3 less than \$8,954?**Yes** Leave line 5 blank; enter the amount from line 2 on line 6.
No Look up the amount on line 3 in the EITC Table to find the credit. Be sure you use the correct column for the number of qualifying children you have. Enter the credit here **5** _____
Compare the amounts on line 5 and line 2, enter the **smaller** amount on line 6.

Part III Your Earned Income Tax Credit

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

(continued on next page)

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

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

Line 21 – CA Exemption Credit Percentage

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

Worksheet 4 – California Exemption Credit Percentage	
Complete this worksheet only if you are a nonresident or part-year resident with negative total taxable income and you entered zero on Form 540NR, line 19.	
Part I Total Taxable Income	
1 Enter the amount from Form 540NR, line 17. If a negative amount, enter as negative	1 _____
2 Enter the amount from Form 540NR, line 18	2 _____
3 Total Taxable Income. Subtract line 2 from line 1. Enter the negative result here	3 _____
Part II California Taxable Income	
4 Enter the amount from Schedule CA (540NR), Part IV, line 1. If a negative amount, enter as negative	4 _____
5 Enter the amount from Schedule CA (540NR), Part IV, line 4	5 _____
6 California Taxable Income. Subtract line 5 from line 4. If a negative amount, enter as negative	6 _____
Part III California Exemption Credit Percentage	
7 Subtract line 6 from line 3. If a negative amount, enter as negative	7 _____
8 Enter the amount from line 3 as a positive amount.	8 _____
9 Divide line 7 by line 8. Enter amount as a decimal	9 _____
10 California Exemption Credit Percentage. Subtract line 9 from 1.000. If more than 1, enter 1.000. If less than zero, enter 0. Enter the result as a decimal here and on form FTB 3514, line 21, line 29, or line 40.	10 _____

Line 22 – Nonresident or Part-Year Resident EITC

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

Step 8 Qualifications for Young Child Tax Credit (YCTC)

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

- You have been allowed the California EITC on this form if your California earned income is greater than zero **or** you would otherwise have been allowed the California EITC but you have earned income of zero dollars or less (see additional requirements after these bullet points).
- You have at least one qualifying child for the California EITC.
- Your qualifying child is younger than six years old as of the last day of the taxable year.

Additional requirements must be met if you would otherwise have been allowed the California EITC but you have earned income of zero dollars or less:

- You do not have total net losses in excess of \$32,490 in the taxable year (this amount will be indexed annually).
- You do not have total wages, salaries, tips, and other employee compensation in excess of \$32,490 in the taxable year (this amount will be indexed annually).

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

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

For taxable years beginning on or after January 1, 2020, California expanded YCTC eligibility for a qualifying child who is younger than 6 years old as of the last day of the taxable year, who has a valid federal ITIN. The child must be a qualifying child of an eligible individual, or the eligible individual's spouse/RDP (if married), who have a valid federal ITIN.

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

Line 23 – California Earned Income

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

Line 23a – Total wages, salaries, tips, and other employee compensation

Enter the total amount of wages, salaries, tips, and other employee compensation by adding up the following amounts, if applicable:

- Form FTB 3514, line 13
- Form FTB 3514, line 17
- Nontaxable combat pay that is not elected to be treated as earned income for purposes of EITC and which was not reported on form FTB 3514, line 17
- Wages not subject to California withholding (e.g. out of state wages)

If the amount entered on line 23a exceeds \$32,490, **stop here**, you do not qualify for the credit.

Line 23b – Total net loss (Form 540/Form 540NR Filers Only)

For purposes of this line, total net loss means the amounts by which total losses generated during the year exceeds total income, without regard to utilization limitations.

Use Form 540 or Form 540NR, line 17 (without utilization limitations) when calculating the total net loss amount. Also, be sure to include any casualty or theft loss and/or disaster loss reported on Schedule CA (540), Part II, or Schedule CA (540NR), Part III, line 15 (column A minus column B plus column C) without utilization limitations, within this total net loss amount. Do not include carryover losses from a prior year within the total net loss calculation. Do not enter the total net loss amount on Form 3514, line 23b. If your total net loss amount exceeds \$32,490, check the box on line 23b and **stop here**, you **do not** qualify for the credit.

Line 25 – Excess Earned Income over threshold

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

Line 26 and Line 27

For every \$100 over the threshold amount, your credit is reduced by \$21.66.

Line 28 – Young Child Tax Credit

This is the amount of your allowable YCTC to claim on your tax return. This amount should also be entered on Form 540, line 76; or Form 540 2EZ, line 23b. If you file Form 540 or 540 2EZ, skip Step 9 and go to Step 10. If you file Form 540NR, go to Step 9.

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

If you file Form 540 or 540 2EZ, skip Step 9 and go to Step 10.

Line 29 – CA exemption credit percentage

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

Line 30 – Nonresident or part-year resident YCTC

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

Step 10 Qualifications for Foster Youth Tax Credit (FYTC)

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

- You have been allowed a California EITC on this form.
- You are at least 18 years old and younger than 26 years old as of the last day of the taxable year.
- You were in foster care while 13 years of age or older and placed through the California foster care system.

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

If you meet all of the requirements for FYTC, complete Part IX, Foster Youth Tax Credit. If you are a nonresident or part-year resident, also complete Part X, Nonresident or Part-Year Resident Foster Youth Tax Credit.

Line 31 – Who is claiming the FYTC

Form FTB 3514 asks who is claiming the credit. You must check the box that applies to you (either Primary Taxpayer or Spouse/RDP) to claim the credit. You may only claim the credit for yourself. If you and your spouse/RDP both qualify for the credit, you each must check the box that applies to you.

To claim the FYTC, you must complete line 31 and line 33 of form FTB 3514 and sign your tax return.

Line 32 – Qualifying foster youth information

If the first name and/or last name provided on the tax return is different from the first name and/or last name while in foster care, provide the name while in foster care in the applicable spaces provided.

Line 33 – Consent and authorization

Check the box to indicate your consent and authorization for the California Department of Social Services (CDSS) to share limited information about you with the California Franchise Tax Board for purposes of verifying your eligibility for the FYTC. You may only provide consent for yourself. Consent is optional.

If you are not checking the applicable box to provide consent, attach to this return a letter issued by a county or state agency confirming each individual who claims the FYTC status as a foster youth at or after age 13, or other proof of status as a condition of receiving the FYTC. Below are samples of other proof/supporting documentation that may be provided:

- CDSS Foster Care Verification Form
- County-issued letter

If consent and/or the proof you submit does not result in satisfactory proof of your eligibility, we may contact you to provide additional proof, which may delay a decision on your eligibility.

To request information needed to verify your status as a foster youth at or after age 13, contact:

California Department of Social Services
Telephone: 916.651.8848
Email: piar@dss.ca.gov
Mail: 744 P Street, Sacramento, CA 95814
Out-of-State Inquiries: cdss.osi@dss.ca.gov

A decision on your eligibility for the FYTC may be delayed or denied if your eligibility is not confirmed by CDSS or you do not provide satisfactory proof of your eligibility to the FTB. For that reason, we recommend that you check the applicable box to provide your consent and/or attach proof of your status as a foster youth at or after age 13 to your tax return.

You must sign your tax return and attach form FTB 3514 to your return.

Line 34 – California Earned Income

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

Line 36 – Excess Earned Income over threshold

Subtract the \$25,000 threshold amount from your California earned income entered on line 34 and enter the excess amount on line 36.

Line 37 and Line 38

For every \$100 over the threshold amount, the credit is reduced by \$21.66 if either the taxpayer or spouse/RDP is claiming the FYTC, and by \$43.32 if both taxpayer and spouse/RDP are claiming the FYTC.

Line 39 – Foster Youth Tax Credit

This is the amount of your allowable FYTC to claim on your tax return. This amount should also be entered on Form 540, line 77; or Form 540 2EZ, line 23c. If you file Form 540 or 540 2EZ, stop here, do not go to Step 11.

Step 11 Nonresident or Part-Year Resident Foster Youth Tax Credit (FYTC)**Line 40 – CA exemption credit percentage**

If you file Form 540NR, enter your California Exemption Credit Percentage from Form 540NR, line 38 on form FTB 3514, line 40. However, if you completed Worksheet 4, enter the California Exemption Credit Percentage from Worksheet 4, line 10 on form FTB 3514, line 40.

Line 41 – Nonresident or part-year resident FYTC

Multiply line 39 by line 40 and enter the result on form FTB 3514, line 41. This amount should also be entered on Form 540NR, line 87.

Franchise Tax Board Privacy Notice on Collection

Our privacy notice can be found in annual tax booklets or online. Go to ftb.ca.gov/privacy to learn about our privacy policy statement, or go to ftb.ca.gov/forms and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection – Aviso de Privacidad del Franchise Tax Board sobre la Recaudación. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

2022 Earned Income Tax Credit Table

Caution: This is **not** a tax table.

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

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

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
2001	2050	132	585	689	775
2051	2100	135	600	706	794
2101	2150	138	614	723	813
2151	2200	141	629	740	832
2201	2250	145	643	757	851
2251	2300	148	658	774	870
2301	2350	151	672	791	890
2351	2400	154	687	808	909
2401	2450	158	701	825	928
2451	2500	161	715	842	947
2501	2550	164	730	859	966
2551	2600	167	744	876	985
2601	2650	171	759	893	1,004
2651	2700	174	773	910	1,023
2701	2750	177	788	927	1,043
2751	2800	180	802	944	1,062
2801	2850	184	817	961	1,081
2851	2900	187	831	978	1,100
2901	2950	190	845	995	1,119
2951	3000	193	860	1,012	1,138
3001	3050	197	874	1,029	1,157
3051	3100	200	889	1,046	1,176
3101	3150	203	903	1,063	1,196
3151	3200	206	918	1,080	1,215
3201	3250	210	932	1,097	1,234
3251	3300	213	947	1,114	1,253
3301	3350	216	961	1,131	1,272
3351	3400	219	976	1,148	1,291
3401	3450	223	990	1,165	1,310
3451	3500	226	1,004	1,182	1,329
3501	3550	229	1,019	1,199	1,349
3551	3600	232	1,033	1,216	1,368
3601	3650	236	1,048	1,233	1,387
3651	3700	239	1,062	1,250	1,406
3701	3750	242	1,077	1,267	1,425
3751	3800	246	1,091	1,284	1,444
3801	3850	249	1,106	1,301	1,463
3851	3900	252	1,120	1,318	1,482
3901	3950	255	1,134	1,335	1,502
3951	4000	259	1,149	1,352	1,521

Continued on next page.

2022 Earned Income Tax Credit Table – Continued

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

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
4001	4050	262	1,163	1,369	1,540
4051	4100	265	1,178	1,386	1,559
4101	4150	268	1,192	1,403	1,578
4151	4200	272	1,207	1,420	1,597
4201	4250	275	1,221	1,437	1,616
4251	4300	274	1,236	1,454	1,635
4301	4350	271	1,250	1,471	1,655
4351	4400	268	1,265	1,488	1,674
4401	4450	265	1,279	1,505	1,693
4451	4500	261	1,293	1,522	1,712
4501	4550	258	1,308	1,539	1,731
4551	4600	255	1,322	1,556	1,750
4601	4650	252	1,337	1,573	1,769
4651	4700	248	1,351	1,590	1,788
4701	4750	245	1,366	1,607	1,808
4751	4800	242	1,380	1,624	1,827
4801	4850	239	1,395	1,641	1,846
4851	4900	235	1,409	1,658	1,865
4901	4950	232	1,423	1,675	1,884
4951	5000	230	1,438	1,692	1,903
5001	5050	230	1,452	1,709	1,922
5051	5100	229	1,467	1,726	1,941
5101	5150	229	1,481	1,743	1,961
5151	5200	228	1,496	1,760	1,980
5201	5250	228	1,510	1,777	1,999
5251	5300	227	1,525	1,794	2,018
5301	5350	227	1,539	1,811	2,037
5351	5400	226	1,554	1,828	2,056
5401	5450	226	1,568	1,845	2,075
5451	5500	226	1,582	1,862	2,094
5501	5550	225	1,597	1,879	2,114
5551	5600	225	1,611	1,896	2,133
5601	5650	224	1,626	1,913	2,152
5651	5700	224	1,640	1,930	2,171
5701	5750	223	1,655	1,947	2,190
5751	5800	223	1,669	1,964	2,209
5801	5850	222	1,684	1,981	2,228
5851	5900	222	1,698	1,998	2,247
5901	5950	221	1,712	2,015	2,267
5951	6000	221	1,727	2,032	2,286

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
6001	6050	220	1,741	2,049	2,305
6051	6100	220	1,756	2,066	2,324
6101	6150	220	1,770	2,083	2,343
6151	6200	219	1,785	2,100	2,362
6201	6250	219	1,799	2,117	2,381
6251	6300	218	1,814	2,134	2,400
6301	6350	218	1,828	2,151	2,420
6351	6400	217	1,843	2,168	2,439
6401	6450	217	1,830	2,185	2,458
6451	6500	216	1,816	2,202	2,477
6501	6550	216	1,801	2,219	2,496
6551	6600	215	1,787	2,236	2,515
6601	6650	215	1,772	2,253	2,534
6651	6700	215	1,758	2,270	2,553
6701	6750	214	1,743	2,287	2,573
6751	6800	214	1,729	2,304	2,592
6801	6850	213	1,714	2,321	2,611
6851	6900	213	1,700	2,338	2,630
6901	6950	212	1,686	2,355	2,649
6951	7000	212	1,671	2,372	2,668
7001	7050	211	1,657	2,389	2,687
7051	7100	211	1,642	2,406	2,706
7101	7150	210	1,628	2,423	2,726
7151	7200	210	1,613	2,440	2,745
7201	7250	209	1,599	2,457	2,764
7251	7300	209	1,584	2,474	2,783
7301	7350	209	1,570	2,491	2,802
7351	7400	208	1,556	2,508	2,821
7401	7450	208	1,541	2,525	2,840
7451	7500	207	1,527	2,542	2,859
7501	7550	207	1,512	2,559	2,879
7551	7600	206	1,498	2,576	2,898
7601	7650	206	1,483	2,593	2,917
7651	7700	205	1,469	2,610	2,936
7701	7750	205	1,454	2,627	2,955
7751	7800	204	1,440	2,644	2,974
7801	7850	204	1,425	2,661	2,993
7851	7900	204	1,411	2,678	3,012
7901	7950	203	1,397	2,695	3,032
7951	8000	203	1,382	2,712	3,051

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2022 Earned Income Tax Credit Table – Continued

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

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
8001	8050	202	1,368	2,729	3,070
8051	8100	202	1,353	2,746	3,089
8101	8150	201	1,339	2,763	3,108
8151	8200	201	1,324	2,780	3,127
8201	8250	200	1,310	2,797	3,146
8251	8300	200	1,295	2,814	3,165
8301	8350	199	1,281	2,831	3,185
8351	8400	199	1,267	2,848	3,204
8401	8450	198	1,252	2,865	3,223
8451	8500	198	1,238	2,882	3,242
8501	8550	198	1,223	2,899	3,261
8551	8600	197	1,209	2,916	3,280
8601	8650	197	1,194	2,933	3,299
8651	8700	196	1,180	2,950	3,318
8701	8750	196	1,165	2,967	3,338
8751	8800	195	1,151	2,984	3,357
8801	8850	195	1,136	3,001	3,376
8851	8900	194	1,122	3,018	3,395
8901	8950	194	1,108	3,035	3,414
8951	9000	193	1,093	3,037	3,417
9001	9050	193	1,079	3,020	3,398
9051	9100	192	1,064	3,003	3,378
9101	9150	192	1,050	2,986	3,359
9151	9200	192	1,035	2,969	3,340
9201	9250	191	1,021	2,952	3,321
9251	9300	191	1,006	2,935	3,302
9301	9350	190	992	2,918	3,283
9351	9400	190	978	2,901	3,264
9401	9450	189	963	2,884	3,245
9451	9500	189	949	2,867	3,225
9501	9550	188	934	2,850	3,206
9551	9600	188	920	2,833	3,187
9601	9650	187	905	2,816	3,168
9651	9700	187	891	2,799	3,149
9701	9750	187	876	2,782	3,130
9751	9800	186	862	2,765	3,111
9801	9850	186	847	2,748	3,092
9851	9900	185	833	2,731	3,072
9901	9950	185	819	2,714	3,053
9951	10000	184	804	2,697	3,034

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
10001	10050	184	790	2,680	3,015
10051	10100	183	775	2,663	2,996
10101	10150	183	761	2,646	2,977
10151	10200	182	746	2,629	2,958
10201	10250	182	732	2,612	2,939
10251	10300	181	717	2,595	2,919
10301	10350	181	703	2,578	2,900
10351	10400	181	689	2,561	2,881
10401	10450	180	674	2,544	2,862
10451	10500	180	660	2,527	2,843
10501	10550	179	645	2,510	2,824
10551	10600	179	631	2,493	2,805
10601	10650	178	616	2,476	2,786
10651	10700	178	602	2,459	2,766
10701	10750	177	587	2,442	2,747
10751	10800	177	578	2,425	2,728
10801	10850	176	577	2,408	2,709
10851	10900	176	575	2,391	2,690
10901	10950	176	574	2,374	2,671
10951	11000	175	572	2,357	2,652
11001	11050	175	571	2,340	2,633
11051	11100	174	569	2,323	2,613
11101	11150	174	568	2,306	2,594
11151	11200	173	566	2,289	2,575
11201	11250	173	565	2,272	2,556
11251	11300	172	563	2,255	2,537
11301	11350	172	562	2,238	2,518
11351	11400	171	560	2,221	2,499
11401	11450	171	558	2,204	2,480
11451	11500	170	557	2,187	2,460
11501	11550	170	555	2,170	2,441
11551	11600	170	554	2,153	2,422
11601	11650	169	552	2,136	2,403
11651	11700	169	551	2,119	2,384
11701	11750	168	549	2,102	2,365
11751	11800	168	548	2,085	2,346
11801	11850	167	546	2,068	2,327
11851	11900	167	545	2,051	2,307
11901	11950	166	543	2,034	2,288
11951	12000	166	542	2,017	2,269

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2022 Earned Income Tax Credit Table – Continued

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- Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
12001	12050	165	540	2,000	2,250
12051	12100	165	539	1,983	2,231
12101	12150	164	537	1,966	2,212
12151	12200	164	536	1,949	2,193
12201	12250	164	534	1,932	2,174
12251	12300	163	533	1,915	2,154
12301	12350	163	531	1,898	2,135
12351	12400	162	530	1,881	2,116
12401	12450	162	528	1,864	2,097
12451	12500	161	527	1,847	2,078
12501	12550	161	525	1,830	2,059
12551	12600	160	524	1,813	2,040
12601	12650	160	522	1,796	2,021
12651	12700	159	521	1,779	2,001
12701	12750	159	519	1,762	1,982
12751	12800	159	518	1,745	1,963
12801	12850	158	516	1,728	1,944
12851	12900	158	515	1,711	1,925
12901	12950	157	513	1,694	1,906
12951	13000	157	512	1,677	1,887
13001	13050	156	510	1,660	1,868
13051	13100	156	509	1,643	1,848
13101	13150	155	507	1,626	1,829
13151	13200	155	506	1,609	1,810
13201	13250	154	504	1,592	1,791
13251	13300	154	503	1,575	1,772
13301	13350	153	501	1,558	1,753
13351	13400	153	500	1,541	1,734
13401	13450	153	498	1,524	1,715
13451	13500	152	497	1,507	1,695
13501	13550	152	495	1,490	1,676
13551	13600	151	494	1,473	1,657
13601	13650	151	492	1,456	1,638
13651	13700	150	491	1,439	1,619
13701	13750	150	489	1,422	1,600
13751	13800	149	488	1,405	1,581
13801	13850	149	486	1,388	1,562
13851	13900	148	485	1,371	1,542
13901	13950	148	483	1,354	1,523
13951	14000	148	482	1,337	1,504

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
14001	14050	147	480	1,320	1,485
14051	14100	147	479	1,303	1,466
14101	14150	146	477	1,286	1,447
14151	14200	146	476	1,269	1,428
14201	14250	145	474	1,252	1,409
14251	14300	145	473	1,235	1,389
14301	14350	144	471	1,218	1,370
14351	14400	144	470	1,201	1,351
14401	14450	143	468	1,184	1,332
14451	14500	143	467	1,167	1,313
14501	14550	142	465	1,150	1,294
14551	14600	142	464	1,133	1,275
14601	14650	142	462	1,116	1,256
14651	14700	141	461	1,099	1,236
14701	14750	141	459	1,082	1,217
14751	14800	140	458	1,065	1,198
14801	14850	140	456	1,048	1,179
14851	14900	139	455	1,031	1,160
14901	14950	139	453	1,014	1,141
14951	15000	138	452	997	1,122
15001	15050	138	450	980	1,103
15051	15100	137	449	963	1,083
15101	15150	137	447	946	1,064
15151	15200	136	446	929	1,045
15201	15250	136	444	912	1,026
15251	15300	136	443	895	1,007
15301	15350	135	441	878	988
15351	15400	135	440	861	969
15401	15450	134	438	844	950
15451	15500	134	437	827	930
15501	15550	133	435	810	911
15551	15600	133	434	793	892
15601	15650	132	432	776	873
15651	15700	132	431	759	854
15701	15750	131	429	742	835
15751	15800	131	428	725	816
15801	15850	131	426	708	797
15851	15900	130	425	691	777
15901	15950	130	423	674	758
15951	16000	129	422	657	739

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2022 Earned Income Tax Credit Table – Continued

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- Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
16001	16050	129	420	640	720
16051	16100	128	419	623	701
16101	16150	128	417	606	682
16151	16200	127	416	589	663
16201	16250	127	414	578	644
16251	16300	126	413	576	624
16301	16350	126	411	574	605
16351	16400	125	410	572	586
16401	16450	125	408	569	577
16451	16500	125	407	567	575
16501	16550	124	405	565	573
16551	16600	124	404	563	571
16601	16650	123	402	561	569
16651	16700	123	401	559	567
16701	16750	122	399	557	564
16751	16800	122	398	555	562
16801	16850	121	396	553	560
16851	16900	121	395	551	558
16901	16950	120	393	548	556
16951	17000	120	391	546	554
17001	17050	120	390	544	552
17051	17100	119	388	542	550
17101	17150	119	387	540	547
17151	17200	118	385	538	545
17201	17250	118	384	536	543
17251	17300	117	382	534	541
17301	17350	117	381	532	539
17351	17400	116	379	530	537
17401	17450	116	378	528	535
17451	17500	115	376	525	532
17501	17550	115	375	523	530
17551	17600	114	373	521	528
17601	17650	114	372	519	526
17651	17700	114	370	517	524
17701	17750	113	369	515	522
17751	17800	113	367	513	520
17801	17850	112	366	511	518
17851	17900	112	364	509	515
17901	17950	111	363	507	513
17951	18000	111	361	504	511

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
18001	18050	110	360	502	509
18051	18100	110	358	500	507
18101	18150	109	357	498	505
18151	18200	109	355	496	503
18201	18250	108	354	494	501
18251	18300	108	352	492	498
18301	18350	108	351	490	496
18351	18400	107	349	488	494
18401	18450	107	348	486	492
18451	18500	106	346	483	490
18501	18550	106	345	481	488
18551	18600	105	343	479	486
18601	18650	105	342	477	484
18651	18700	104	340	475	481
18701	18750	104	339	473	479
18751	18800	103	337	471	477
18801	18850	103	336	469	475
18851	18900	103	334	467	473
18901	18950	102	333	465	471
18951	19000	102	331	462	469
19001	19050	101	330	460	466
19051	19100	101	328	458	464
19101	19150	100	327	456	462
19151	19200	100	325	454	460
19201	19250	99	324	452	458
19251	19300	99	322	450	456
19301	19350	98	321	448	454
19351	19400	98	319	446	452
19401	19450	97	318	444	449
19451	19500	97	316	441	447
19501	19550	97	315	439	445
19551	19600	96	313	437	443
19601	19650	96	312	435	441
19651	19700	95	310	433	439
19701	19750	95	309	431	437
19751	19800	94	307	429	435
19801	19850	94	306	427	432
19851	19900	93	304	425	430
19901	19950	93	303	423	428
19951	20000	92	301	420	426

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2022 Earned Income Tax Credit Table – Continued

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- Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
20001	20050	92	300	418	424
20051	20100	92	298	416	422
20101	20150	91	297	414	420
20151	20200	91	295	412	417
20201	20250	90	294	410	415
20251	20300	90	292	408	413
20301	20350	89	291	406	411
20351	20400	89	289	404	409
20401	20450	88	288	402	407
20451	20500	88	286	399	405
20501	20550	87	285	397	403
20551	20600	87	283	395	400
20601	20650	86	282	393	398
20651	20700	86	280	391	396
20701	20750	86	279	389	394
20751	20800	85	277	387	392
20801	20850	85	276	385	390
20851	20900	84	274	383	388
20901	20950	84	273	381	386
20951	21000	83	271	378	383
21001	21050	83	270	376	381
21051	21100	82	268	374	379
21101	21150	82	267	372	377
21151	21200	81	265	370	375
21201	21250	81	264	368	373
21251	21300	80	262	366	371
21301	21350	80	261	364	369
21351	21400	80	259	362	366
21401	21450	79	258	360	364
21451	21500	79	256	357	362
21501	21550	78	255	355	360
21551	21600	78	253	353	358
21601	21650	77	252	351	356
21651	21700	77	250	349	354
21701	21750	76	249	347	351
21751	21800	76	247	345	349
21801	21850	75	246	343	347
21851	21900	75	244	341	345
21901	21950	75	243	339	343
21951	22000	74	241	336	341

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
22001	22050	74	240	334	339
22051	22100	73	238	332	337
22101	22150	73	237	330	334
22151	22200	72	235	328	332
22201	22250	72	234	326	330
22251	22300	71	232	324	328
22301	22350	71	231	322	326
22351	22400	70	229	320	324
22401	22450	70	228	318	322
22451	22500	69	226	315	320
22501	22550	69	224	313	317
22551	22600	69	223	311	315
22601	22650	68	221	309	313
22651	22700	68	220	307	311
22701	22750	67	218	305	309
22751	22800	67	217	303	307
22801	22850	66	215	301	305
22851	22900	66	214	299	303
22901	22950	65	212	297	300
22951	23000	65	211	294	298
23001	23050	64	209	292	296
23051	23100	64	208	290	294
23101	23150	64	206	288	292
23151	23200	63	205	286	290
23201	23250	63	203	284	288
23251	23300	62	202	282	285
23301	23350	62	200	280	283
23351	23400	61	199	278	281
23401	23450	61	197	276	279
23451	23500	60	196	273	277
23501	23550	60	194	271	275
23551	23600	59	193	269	273
23601	23650	59	191	267	271
23651	23700	58	190	265	268
23701	23750	58	188	263	266
23751	23800	58	187	261	264
23801	23850	57	185	259	262
23851	23900	57	184	257	260
23901	23950	56	182	255	258
23951	24000	56	181	252	256

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2022 Earned Income Tax Credit Table – Continued

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- Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
24001	24050	55	179	250	254
24051	24100	55	178	248	251
24101	24150	54	176	246	249
24151	24200	54	175	244	247
24201	24250	53	173	242	245
24251	24300	53	172	240	243
24301	24350	52	170	238	241
24351	24400	52	169	236	239
24401	24450	52	167	234	237
24451	24500	51	166	231	234
24501	24550	51	164	229	232
24551	24600	50	163	227	230
24601	24650	50	161	225	228
24651	24700	49	160	223	226
24701	24750	49	158	221	224
24751	24800	48	157	219	222
24801	24850	48	155	217	219
24851	24900	47	154	215	217
24901	24950	47	152	213	215
24951	25000	47	151	210	213
25001	25050	46	149	208	211
25051	25100	46	148	206	209
25101	25150	45	146	204	207
25151	25200	45	145	202	205
25201	25250	44	143	200	202
25251	25300	44	142	198	200
25301	25350	43	140	196	198
25351	25400	43	139	194	196
25401	25450	42	137	192	194
25451	25500	42	136	189	192
25501	25550	41	134	187	190
25551	25600	41	133	185	188
25601	25650	41	131	183	185
25651	25700	40	130	181	183
25701	25750	40	128	179	181
25751	25800	39	127	177	179
25801	25850	39	125	175	177
25851	25900	38	124	173	175
25901	25950	38	122	171	173
25951	26000	37	121	168	171

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
26001	26050	37	119	166	168
26051	26100	36	118	164	166
26101	26150	36	116	162	164
26151	26200	36	115	160	162
26201	26250	35	113	158	160
26251	26300	35	112	156	158
26301	26350	34	110	154	156
26351	26400	34	109	152	153
26401	26450	33	107	150	151
26451	26500	33	106	147	149
26501	26550	32	104	145	147
26551	26600	32	103	143	145
26601	26650	31	101	141	143
26651	26700	31	100	139	141
26701	26750	30	98	137	139
26751	26800	30	97	135	136
26801	26850	30	95	133	134
26851	26900	29	94	131	132
26901	26950	29	92	129	130
26951	27000	28	91	126	128
27001	27050	28	89	124	126
27051	27100	27	88	122	124
27101	27150	27	86	120	122
27151	27200	26	85	118	119
27201	27250	26	83	116	117
27251	27300	25	82	114	115
27301	27350	25	80	112	113
27351	27400	24	79	110	111
27401	27450	24	77	108	109
27451	27500	24	76	106	107
27501	27550	23	74	103	104
27551	27600	23	73	101	102
27601	27650	22	71	99	100
27651	27700	22	70	97	98
27701	27750	21	68	95	96
27751	27800	21	67	93	94
27801	27850	20	65	91	92
27851	27900	20	64	89	90
27901	27950	19	62	87	87
27951	28000	19	61	85	85

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2022 Earned Income Tax Credit Table – Continued

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If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
28001	28050	19	59	82	83
28051	28100	18	57	80	81
28101	28150	18	56	78	79
28151	28200	17	54	76	77
28201	28250	17	53	74	75
28251	28300	16	51	72	73
28301	28350	16	50	70	70
28351	28400	15	48	68	68
28401	28450	15	47	66	66
28451	28500	14	45	64	64
28501	28550	14	44	61	62
28551	28600	13	42	59	60
28601	28650	13	41	57	58
28651	28700	13	39	55	56
28701	28750	12	38	53	53
28751	28800	12	36	51	51
28801	28850	11	35	49	49
28851	28900	11	33	47	47
28901	28950	10	32	45	45
28951	29000	10	30	43	43
29001	29050	9	29	40	41
29051	29100	9	27	38	38
29101	29150	8	26	36	36
29151	29200	8	24	34	34
29201	29250	8	23	32	32
29251	29300	7	21	30	30
29301	29350	7	20	28	28
29351	29400	6	18	26	26
29401	29450	6	17	24	24
29451	29500	5	15	22	21
29501	29550	5	14	19	19
29551	29600	4	12	17	17
29601	29650	4	11	15	15
29651	29700	3	9	13	13
29701	29750	3	8	11	11
29751	29800	2	6	9	9
29801	29850	2	5	7	7
29851	29900	2	3	5	4
29901	29950	1	2	3	2
29951	30000	1	1	1	1

Frequently Asked Questions

1. Do I have to file?

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

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

- Gross income is more than \$20,913
- California adjusted gross income is more than \$16,730

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

- Gross income is more than \$41,830
- California adjusted gross income is more than \$33,466

Qualifying surviving spouse/RDP and either of the following apply:

- Gross income is more than \$35,346
- California adjusted gross income is more than \$31,163

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

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

Single \$4,802
Married/RDP filing jointly, head of household,
or qualifying surviving spouse/RDP \$10,004
The amounts above represent the standard deduction minus \$400.

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 18, 2023, but if you cannot file by that date, you get an automatic paperless extension to file by October 16, 2023. Any tax due must be paid by April 18, 2023, 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, Tax Information for Military Personnel.

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, 2023, 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 find out about the status of my refund?

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

9. How long do I keep my tax records?

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

10. I will be moving after I file my tax return. How do I notify the FTB of my new address?

Go to ftb.ca.gov and login or register for MyFTB or call 800.852.5711 and follow the recorded instructions to report a change of address. You may also use form FTB 3533, Change of Address for Individuals. This form is available at ftb.ca.gov/forms. If you change your address online or by phone, you do not need to file form FTB 3533.

11. The 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 Franchise Tax Board'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
- 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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Visit our website:

ftb.ca.gov