Forms & Instructions

California 540 2EZ

2016 Personal Income Tax Booklet

California
e file

FRANCHISE TAX BOARD

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Visit our website:

ftb.ca.gov

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What's New and Other Important Information for 2016

Voluntary Contributions – You may contribute to the following new funds:
• Revive the Salton Sea Fund
• California Domestic Violence Victims Fund
• Special Olympics Fund
• Type 1 Diabetes Research Fund

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

Earned Income Tax Credit – For taxable years beginning on or after January 1, 2015, the refundable California Earned Income Tax Credit (EITC) is available to taxpayers who earned wage income within California.This credit is similar to the federal Earned Income Credit (EIC).This credit is available to taxpayers with earned income of less than $14,162. Additional information can be found on California form FTB 3514, California Earned Income Tax Credit.

Payments and Credits Applied to Use Tax – For taxable years beginning on or after January 1, 2015, if a taxpayer includes use tax on their personal income tax return, payments and credits will be applied to use tax first, then towards income tax, interest, and penalties. Additional information can be found in the Form 540 2EZ instructions for line 25.

MyFTB Account
Make tax time less taxing! Check MyFTB Account for information about your FTB-issued 1099-Gs, 1099-INTs, California wage and withholding data, and more! Go to **ftb.ca.gov** and search for **myftb account**.

Direct Deposit Refund
You can request a direct deposit refund on your tax return whether you e-file or file a paper return. Be sure to fill in the routing and account numbers carefully and double-check the numbers for accuracy.

Direct Deposit for ScholarShare 529 College Savings Plans
If you have a ScholarShare 529 College Savings Plan account maintained by the ScholarShare Investment Board, you may have your refund directly deposited to your ScholarShare account.

Mandatory Electronic Payments
You are required to remit all your payments electronically once you make an estimate or extension payment exceeding $20,000 or you file an original tax return with a total tax liability over $80,000. Once you meet this threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically. The first payment that would trigger the mandatory e-pay requirement does not have to be made electronically. Individuals who do not send the payment electronically will be subject to a 1% noncompliance penalty.

You can request a waiver from mandatory e-pay if one or more of the following is true:
• You have not made an estimated tax or extension payment in excess of $20,000 during the current or previous taxable year.
• Your total tax liability reported for the previous taxable year did not exceed $80,000.
• The amount you paid is not representative of your total tax liability.

For more information or to obtain the waiver form, go to **ftb.ca.gov** and search for **mandatory epay**. Electronic payments can be made using Web Pay on Franchise Tax Board's (FTB's) website, electronic funds withdrawal (EFW) as part of the e-file tax return, or your credit card.

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

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

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

Head of Household – For taxable years beginning on or after January 1, 2015, California requires taxpayers who use head of household (HOH) filing status to file form FTB 3532, Head of Household Filing Status Schedule, to report how the HOH filing status was determined.

Qualifying to Use Form 540 2EZ

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

General	• California resident entire year	• Not blind
Filing Status	• Single • Married/RDP filing jointly	• Head of household • Qualifying widow(er)
You May	• Be claimed as a dependent by another taxpayer (see Note below) • Be 65 or older and claim the senior exemption. If your (or your spouse's/RDP's) 65th birthday is on January 1, 2017, you are considered to be age 65 on December 31, 2016.	
Dependents	0 – 3 allowed	
Types of Income	• Wages, salaries, and tips • Taxable scholarship and fellowship compensation grants (only if reported on federal Form W-2) • Capital gains from mutual funds (reported on Form 1099-DIV, box 2a only) • Interest and Dividends	• Pension • Unemployment • Paid Family Leave • U.S. Social Security • Tier 1 and Tier 2 Railroad Retirement
Total Income	• $100,000 or less (single or head of household) • $200,000 or less (married/RDP filing jointly or qualifying widow[er]) Total income includes wages, salaries, tips, taxable scholarship or fellowship grants, interest, dividends, pensions, and capital gains from mutual funds.	
Adjustments to Income	No adjustments to total income, such as student loan interest deduction, IRA deduction, etc.	
Deduction	Standard deduction only. If you use the modified standard deduction for dependents, see Note below.	
Payments	Only withholding shown on federal Form(s) W-2 and 1099-R	
Exemptions	• Personal exemption (see Note below) • Up to three dependent exemptions	• Senior exemption
Credits	• Nonrefundable renter's credit • Refundable California Earned Income Tax Credit	

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 $13,679.
- You are married/RDP filing jointly or a qualifying widow(er) and your total income is less than or equal to $27,408.
- You are head of household and your total income is less than or equal to $19,408.
- 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.

If you are a nonresident or part-year resident, get the Long or Short Form 540NR. See "Automated Phone Service", or go to **ftb.ca.gov**.

Steps to Determine Filing Requirements

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

Step 2: Is your adjusted gross income (federal adjusted gross income from all sources reduced or increased by all California income adjustments) more than the amount shown in the California Adjusted Gross Income chart below for your filing status, age, and number of dependents? If yes, you have a filing requirement. If no, you do not have a filing requirement. If you do not have a filing requirement, you must file a tax return to claim your withholding. You may be eligible for the federal Earned Income Tax Credit; see page 63 for more information.

On 12/31/16, my filing status was:	and on 12/31/16, my age was: (If your 65th birthday is on January 1, 2017, you are considered to be age 65 on December 31, 2016.)	California Gross Income			California Adjusted Gross Income		
		Dependents			Dependents		
		0	1	2 or more	0	1	2 or more
Single or Head of Household (Get FTB Pub. 1540, California Head of Household Filing Status.)	Under 65 65 or older	16,597 22,147	28,064 30,747	36,664 37,627	13,278 18,828	24,745 27,428	33,345 34,308
Married/RDP filing jointly (The income of both spouses/RDPs must be combined.)	Under 65 (both spouses/RDPs) 65 or older (one spouse/RDP) 65 or older (both spouses/RDPs)	33,197 38,747 44,297	44,664 47,347 52,897	53,264 54,227 59,777	26,558 32,108 37,658	38,025 40,708 46,258	46,625 47,588 53,138
Qualifying widow(er)	Under 65 65 or older		28,064 30,747	36,664 37,627		24,745 27,428	33,345 34,308
Dependent of another person – Any filing status	Any age	More than your standard deduction, see Frequently Asked Questions, question 1.					

Frequently Asked Questions

1. Do I have to file?

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

Single, or head of household, and either of the following apply:
- Gross income is more than $16,597
- Adjusted gross income is more than $13,278

Married/RDP filing jointly and either of the following apply:
- Gross income is more than $33,197
- Adjusted gross income is more than $26,558

Qualifying widow(er) and either of the following apply:
- Gross income is more than $28,064
- Adjusted gross income is more than $24,745

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

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

Single. $3,779
Married/RDP filing jointly, head of household,
or qualifying widow(er) $7,908

The amounts above represent the standard deduction minus $350.

Get Form 540 at **ftb.ca.gov** 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, 2017, but if you can't file by that date, you get an automatic paperless extension to file by October 16, 2017. Any tax due must be paid by April 18, 2017, to avoid penalties and interest. See form FTB 3519. You cannot use Form 540 2EZ if you make an extension payment with form FTB 3519. You can CalFile, e-file, or use Form 540, or the Long Form 540NR when you file your tax return.

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

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

If all your federal Forms W-2 were not received by January 31, 2017, contact your employer. Only an employer issues or corrects federal Form W-2. California wage and withholding information is available on MyFTB Account at **ftb.ca.gov**. For more information, call 800.338.0505, follow the recorded instructions and enter code **204** when instructed.

5. Is direct deposit safe?

Direct deposit is safe and convenient. To have your refund directly deposited into your bank account, fill in the account information on Form 540 2EZ, Side 4, line 33 and line 34. Fill in the routing and account numbers and indicate the account type.

6. I discovered an error on my tax return. What should I do?

If you discover an error on your California income tax return after you filed it (paper or e-file), use Form 540X, Amended Individual Income Tax Return, to correct your tax return. Get Form 540X online at **ftb.ca.gov** or call 800.338.0505, follow the recorded instructions and enter code **908** when instructed. You cannot e-file an amended tax return.

7. I owe tax, but don't have the money. What can I do?

If you cannot pay on or before the due date, you may request approval to make monthly installments. You may pay using Web Pay or a credit card. See "Paying Your Taxes," for information on Web Pay, Credit Card, and Request Monthly Installments.

8. How can I find out about the status of my refund?

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

9. How long do I keep my tax records?

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

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

Notify the FTB of your new address. Go to **ftb.ca.gov** and search for **myftb account** or call 800. 852.5711 and follow the recorded instructions to report a change of address. You may also use form FTB 3533, Change of Address. This form is available at **ftb.ca.gov**. If you change your address online or by phone, you do not need to file form FTB 3533.

11. The Internal Revenue Service (IRS) made changes to my federal tax return. What should I do?

If your federal income tax return is examined and changed by the IRS and you owe additional tax, report these changes to the FTB within six months of the date of the final federal determination. If the changes the IRS made result in a refund due for California, claim a refund within two years of the date of the final federal determination. Either use Form 540X to correct the California income tax return you already filed, or send a copy of the federal changes to:

> ATTN RAR/VOL MS F310
> FRANCHISE TAX BOARD
> PO BOX 1998
> RANCHO CORDOVA CA 95741-1998

or Fax the information to 916.843.2269.

If you have a question **relating to the IRS audit adjustment** call 916.845.4028.

For general tax information or questions, please call 800.852.5711.

Regardless of which method you use to notify the FTB, you must include a copy of the final federal determination along with all data and schedules on which the federal adjustment was based. Get FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California, for more information. See "Automated Phone Service."

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Visit our website:

ftb.ca.gov

2016 Instructions for Form 540 2EZ

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

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

Determine if you qualify to use Form 540 2EZ. See "Qualifying to Use Form 540 2EZ" on page 4.

You cannot use Form 540 2EZ if:

- You file a joint tax return and either spouse/RDP was a nonresident in 2016. Use Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. These forms are available online at **ftb.ca.gov** or file online using **e-file**.
- You are married/RDP and file a separate tax return. Get Form 540 online at **ftb.ca.gov** 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 2015.
- You have Real Estate or Other Withholding from Form 592-B or Form 593.

Note: The lines on Form 540 2EZ are numbered with gaps in the line number sequence. For example, lines 14 through 15 do not appear on Form 540 2EZ, so the line number that follows line 13 on Form 540 2EZ is line 16.

Specific Line Instructions

Name(s) and Address
Print your first name, middle initial, last name, and address in the spaces provided at the top of the form.

Suffix
Use the Suffix field for generational name suffixes such as "SR", "JR", "III", "IV". Do not enter academic, professional, or honorary suffixes.

Additional Information
Use the Additional Information field for "In-Care-Of" name and other supplemental address information only.

Foreign Address
If you have a foreign address, follow the country's practice for entering the city, county, province, state, country, and postal code, as applicable, in the appropriate boxes. **Do not** abbreviate the country name.

Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)
Enter your SSN or ITIN in the spaces provided. If you file a joint tax return, enter the SSN or ITIN in the same order as the names.

If you do not have an SSN because you are a nonresident or a resident alien for federal tax purposes, and the Internal Revenue Service (IRS) issued you an ITIN, enter the ITIN in the space provided for the SSN.

An ITIN is a tax processing number issued by the IRS to foreign nationals and others who have a federal tax filing requirement and do not qualify for an SSN. The ITIN is a nine-digit number that always starts with the number 9.

Date of Birth (DOB)
Enter your DOB (mm/dd/yyyy) in the spaces provided. If your filing status is married/RDP filing jointly or married/RDP filing separately, enter the DOBs in the same order as the names.

Line 1 through Line 5 – Filing Status

Check the box on Form 540 2EZ for the filing status that applies to you.

If your California filing status is different from your federal filing status, check the box under line 5.

Filing Status Checklist
Choose only one filing status. Your filing status for California must be the same as the filing status you used on your federal income tax return.

Exception:
Registered domestic partners (RDP) who file single for federal must file married/RDP filing jointly or married/RDP filing separately for California. If you are an RDP and file head of household for federal, you may file head of household for California only if you meet the requirements to be considered unmarried or considered not in a registered domestic partnership.

Single
You are single if **any** of the following was true on December 31, 2016:

- You were not married or in an RDP.
- You received a final decree of divorce or legal separation, or your RDP was terminated.
- You were widowed before January 1, 2016, and did not remarry or enter into another RDP in 2016 (see Qualifying Widow[er]).

Married/RDP Filing Jointly
You may file married/RDP filing jointly if **any** of the following is true:

- You were married/RDP as of December 31, 2016, even if you did not live with your spouse/RDP at the end of 2016.
- Your spouse/RDP died in 2016 and you did not remarry or enter into another RDP in 2016.
- Your spouse/RDP died in 2017 before the 2016 tax return was filed.

A married couple or RDPs may file a joint return even if only one had income or if they did not live together all year. However, both must sign the tax return.

Head of Household
For the specific requirements that must be met to qualify for head of household filing status, get FTB Pub. 1540, California Head of Household Filing Status. In general, head of household filing status is for unmarried individuals and certain married individuals or RDPs living apart who provide a home for a specified relative. You may be entitled to use head of household filing status if **all** of the following apply:

- You were unmarried and not in an RDP, or you met the requirements to be considered unmarried or considered not in an RDP on December 31, 2016.
- You paid more than one-half the cost of keeping up your home for the year in 2016.
- For more than half the year, your home was the main home for you and one of the specified relatives who by law can qualify you for head of household filing status.
- The relative who lived with you met the requirements to be a qualifying child or qualifying relative.
- You were not a nonresident alien at any time during the year.

For a child to qualify as your foster child for head of household purposes, the child must be placed with you by an authorized placement agency or by order of a court.

California requires taxpayers who use head of household filing status to file form FTB 3532, Head of Household Filing Status Schedule to report how the head of household (HOH) filing status was determined.

Qualifying Widow(er)
You are a qualifying widow(er) if **all** of the following apply:

- Your spouse/RDP died in 2014 or 2015, and you did not remarry or enter into another RDP in 2016.
- You have a birth child, adopted child, stepchild, or eligible foster child for whom you can claim a dependent exemption credit.
- This child lived in your home for all of 2016. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home.
- You paid over half the cost of keeping up your home for this child.
- You could have filed a joint tax return with your spouse/RDP the year he or she died, even if you actually did not do so.

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

The Franchise Tax Board (FTB) has a self test, which will help you determine your filing status. Go to **ftb.ca.gov** and search for **self test**.

Line 6 – Can you be claimed as a dependent?

If someone else can claim you (or your spouse/RDP) as a dependent on his or her tax return, even if they choose not to, and your total income is less than the following amounts based on your filing status or you have a dependent, you cannot use Form 540 2EZ. Get Form 540 online at **ftb.ca.gov** or file online through **CalFile** or **e-file**.

Single	$13,679
Married/RDP filing jointly or Qualifying widow(er)	$27,408
Head of Household	$19,408

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

Single $3,779

Married/RDP filing jointly, head of household,
or qualifying widow(er). $7,908

If you can be claimed as a dependent and can use Form 540 2EZ check the box on line 6 and follow the instructions on line 17.

Line 7 – Senior

If you (or if married/RDP, your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2.

If your (or if married/RDP, your spouse's/RDP's) 65th birthday is January 1, 2017, you are considered to be age 65 on December 31, 2016.

Line 8 – Dependents

You must enter the first name, last name, SSN, and relationship of each of the dependents you are allowed to claim. If your dependent child was born and died in 2016 and you do not have an SSN for the child, enter "Died" in the SSN field and include a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive. If you claim more than three dependents get Form 540 online at **ftb.ca.gov** or file online through **CalFile** or **e-file.**

Do you have Child and Dependent Care Expenses? If so, you may qualify for a credit. For more information, get form FTB 3506, Child and Dependent Care Expense Credit. The easiest way to claim the credit is to **CalFile** or **e-file**. **This credit may not be claimed on Form 540 2EZ.**

Line 9 – Total Wages

Enter the amount from federal Form W-2, box 16. If you have more than one Form W-2, add all amounts shown in box 16.

Generally, federal Form W-2 box 1 and box 16 should contain the same amounts. If they are different because you had income from a source outside California, you cannot file Form 540 2EZ. Get Form 540 or Long/Short Form 540NR at **ftb.ca.gov** or file online through **CalFile** or **e-file**.

Line 10 – Total Interest Income

Enter interest income shown on Form 1099-INT, Interest Income box 1.

✓ **Tip**   **Do not** include amounts shown on Form 1099-INT, box 3, Interest on U.S. Savings Bonds and Treasury Obligations. This interest is not taxed by California.

Line 11 – Total Dividend Income

Generally, the amount of dividend income taxable by California is the same as the amount taxable under federal law. However, there may be federal/state differences in the taxable amount of dividend income, if you received it from any of the following sources:

- Exempt interest dividends from mutual funds.
- Non-cash patronage dividends from farmers' cooperatives or mutual associations.
- Federal exempt interest dividends from other states or their municipal obligations and/or from mutual funds.
- Controlled foreign corporation dividends in the year distributed.

- Regulated investment company capital gains in the year distributed.
- Distributions of pre-1987 earnings from an S corporation.

If you have a federal/state difference in the taxable amount of dividend income, you cannot file Form 540 2EZ. Get Form 540 at **ftb.ca.gov** or file online through **CalFile** or **e-file**.

Line 12 – Total Pension Income

Generally, the amount of pension income taxable by California is the same as the amount taxable under federal law. However, there may be federal/state differences in the taxable amount of pension income, if you received it from any of the following sources:

- Tier 2 railroad retirement benefits.
- Partially taxable distributions from a pension plan.
- Retirement annuity between July 1, 1986, and January 1, 1987, and elected to use the three-year rule for California purposes and annuity rules for federal purposes.

For information regarding the federal Pension Protection Act of 2006, go to **ftb.ca.gov** and search for **conformity**. **If you have a federal/state difference in the taxable amount of pension income, you cannot file Form 540 2EZ.** Get Form 540 at **ftb.ca.gov** or **e-file.**

Line 13 – Total Capital Gain Distributions from Mutual Funds

Generally, the amount of capital gains taxable by California is the same as the amount taxable under federal law. If you received capital gain distributions from a mutual fund, report them on line 13, if both of the following apply:

- You received Form 1099-DIV with an amount in box 2a.
- The Form 1099-DIV does not have amounts in box 2b, 2c, or 2d.

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

Line 17 – Tax

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

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

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

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

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

Dependent Tax Worksheet

1. Using the amount from Form 540 2EZ, line 16, and your filing status, enter the tax from the 2EZ Table:

  If your filing status is:
  - Single, go to page 39.
  - Married/RDP filing jointly or Qualifying widow(er), go to page 45.
  - Head of household, go to page 57

  } .... **1** _____

2.
  - If single or head of household, enter $111
  - If married/RDP and both spouses/RDPs can be claimed as a dependent by another taxpayer, enter $222
  - If married/RDP and only one spouse/RDP can be claimed, enter $111
  - If qualifying widow(er), enter $222

  } .... **2** _____

3. Add line 1 and line 2. Enter here and include on Form 540 2EZ, line 17. .... **3** _____

Line 18 – Senior Exemption

If you entered 1 in the box on line 7, enter $111. If you entered 2 in the box on line 7, enter $222.

You cannot claim this exemption credit if someone else can claim you as a dependent on their tax return.

Line 19 – Nonrefundable Renter's Credit

If you were a resident of California and paid rent on property in California which was your principal residence, you may qualify for a credit that you can use to reduce your tax. Answer the questions on page 13 to see if you qualify.

Line 22 – Total Tax Withheld

Enter the amount from federal Form(s) W-2, box 17, or Form 1099-R, box 12. If you have more than one federal Form W-2, add all amounts shown in box 17. If you have more than one federal Form 1099-R, add all amounts shown in box 12. The FTB verifies all withholding claimed from federal Forms W-2 or 1099-R with the Employment Development Department (EDD).

Line 23 – Earned Income Tax Credit (EITC)

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

Use Tax

Line 25 – Use Tax

You may owe use tax if you make purchases from out-of-state retailers (for example, purchases made by telephone, online, by mail, or in person) where sales or use tax was not paid and you use those items in California. If you have questions about whether a purchase is taxable, go to the Board of Equalization's website at boe.ca.gov, or call its Customer Service Center at 1.800.400.7115 or (TTY) 711 (for hearing and speech disabilities).

Some taxpayers are required to report business purchases subject to use tax directly to the Board of Equalization. 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 Board of Equalization 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 Board of Equalization. For information on how to report use tax directly to the Board of Equalization, go to their website at **boe.ca.gov** and click on **Find Information About Use Tax** under the heading **How Do I**.

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

See page 15 for a general explanation of California use tax.

Use Tax Worksheet

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

- You prefer to calculate the amount of use tax due based upon your actual purchases subject to use tax, rather than based on an estimate.
- You owe use tax on any item purchased for use in a trade or business and you are not registered or required to be registered with the Board of Equalization to report sales or use tax.
- You owe use tax on purchases of individual items with a purchase price of $1,000 or more each.

Example 1: You purchased a television for $2,000 from an out-of-state retailer that did not collect tax. You must use the Use Tax Worksheet to calculate the tax due on the price of the television, since the price of the television is $1,000 or more.

Example 2: You purchased a computer monitor for $300, a rare coin for $500, and designer clothing for $250 from out-of-state retailers that did not collect tax. Although the total price of all the items is $1,050, the price of each item is less than $1,000. Since none of these individual items are $1,000 or more, you are not required to use the Use Tax Worksheet and may choose to use the Estimated Use Tax Lookup Table.

If you have a combination of individual non-business items purchased for $1,000 or more each, and/or items purchased for use in a trade or business in addition to individual, non-business items purchased for less than $1,000, you may either:

- Use the Use Tax Worksheet to compute use tax due on all purchases, or
- Use the Use Tax Worksheet to compute use tax due on all individual items purchased for $1,000 or more plus all items purchased for use in a trade or business. Use the Estimated Use Tax Lookup Table to estimate the use tax due on individual, non-business items purchased for less than $1,000, then add the amounts and report the total use tax on Line 25.

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

- You may choose to calculate the use tax due on the total price of $2,300 using the Use Tax Worksheet, or
- You may choose to calculate the use tax due on the $1,000 price of the television using the Use Tax Worksheet and estimate your use tax liability for the painting and table by using the Estimated Use Tax Lookup Table, then add the amounts and report the total use tax on line 25.

Use Tax Worksheet (See Instructions Below.)
Use whole dollars only.

1. Enter purchases from out-of-state sellers made without payment of California sales/use tax. If you choose to estimate the use tax due on individual, non-business items purchased for less than $1,000 each, only enter purchases of items with a purchase price of $1,000 or more plus items purchased for use in a trade or business not registered with the Board of Equalization.. . . . . $ _____.00
2. Enter the applicable sales and use tax rate.   _____
3. Multiply Line 1 by the tax rate on Line 2. Enter result here . . . . $ _____.00
4. If you choose to estimate the use tax due on individual, non-business items purchased for less than $1,000 each, enter the use tax amount due from the Estimated Use Tax Lookup Table. If all of your purchases are included in Line 1, enter -0-. . . $ _____.00
5. Add Lines 3 and 4. This is your total use tax . . . . . $ _____.00
6. Enter any sales or use tax you paid to another state for purchases included on Line 1. See worksheet instructions below . . . . $ _____.00
7. Subtract Line 6 from Line 5. This is the total use tax due. Enter the amount due on Line 25. If the amount is less than zero, enter -0-. . . . . $ _____.00

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 Board of Equalization's website at **boe.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 Board of Equalization.

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 Board of Equalization 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 using your computer or mobile device, please go to the Board of Equalization's website at **boe.ca.gov**. Look under the heading, **Popular Topics**, then click on **City and County Sales and Use Tax Rates**. You may also call their Customer Service Center at 800.400.7115 or (TTY) 711 (for hearing and speech disabilities).

Worksheet, Line 6, Credit for Tax Paid to Another State

This is a credit for tax paid to other states on purchases reported on Line 1. You can claim a credit up to the amount of tax that would have been due if the purchase had been made in California. 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 25. You will not be assessed additional use tax on the individual non-business items you purchased for less than $1,000 each.

You may not use the Estimated Use Tax Lookup Table to estimate and report the use tax due on purchases of items for use in your business or on purchases of individual non-business items you purchased for $1,000 or more each. See the instructions for the Use Tax Worksheet if you have a combination of purchases of individual non-business items for less than $1,000 each and purchases of individual non-business items for $1,000 or more.

Adjusted Gross Income (AGI) Range			Use Tax Liability
Less Than $10,000			$2
$10,000	to	$19,999	$6
$20,000	to	$29,999	$10
$30,000	to	$39,999	$14
$40,000	to	$49,999	$17
$50,000	to	$59,999	$21
$60,000	to	$69,999	$25
$70,000	to	$79,999	$29
$80,000	to	$89,999	$33
$90,000	to	$99,999	$37
$100,000	to	$124,999	$44
$125,000	to	$149,999	$53
$150,000	to	$174,999	$63
$175,000	to	$199,999	$73
More than $199,999 – Multiply AGI by 0.039% (x0.00039)			

Enter your use tax liability on Line 4 of the worksheet, or if you are not required to use the worksheet, enter the amount on Line 25 of your income tax return.

Line 29 – Tax Due

If the amount on line 26 is less than the amount on line 21, subtract the amount on line 26 from the amount on line 21. Enter the result on line 29. Your tax is more than your credits and withholdings.

Increasing your withholding could eliminate the need to make a large payment with your tax return. To increase your withholding, complete EDD Form DE 4, Employee's Withholding Allowance Certificate, and give it to your employer's appropriate payroll staff. You can get this form from your employer or by calling the EDD at **888.745.3886**. You can download the DE 4 at **edd.ca.gov** or go to **ftb.ca.gov** and search for **de 4**. If you did not pay enough through withholding, you may have an underpayment penalty. The FTB will figure the underpayment penalty for you.

Line 30 – Voluntary Contributions

You can make voluntary contributions to the funds listed on Form 540 2EZ, Side 3. See "Voluntary Contribution Fund Descriptions" for more information.

You may also contribute any amount to the **State Parks Protection Fund/Parks Pass Purchase**. To receive a single annual park pass, your contribution must equal or exceed $195. When applicable, FTB will forward your name and address from your tax return to the Department of Parks and Recreation (DPR) who will issue a single Vehicle Day Use Annual Pass to you. Only one pass will be provided per tax return. You may contact DPR directly to purchase additional passes. If there is an error on your tax return in the computation of total contributions or if we disallow the contribution you requested because there is no credit available for the tax year, your name and address will not be forwarded to DPR. Any contribution less than $195 will be treated as a voluntary contribution and may be deducted as a charitable contribution. For more information go to **parks.ca.gov/annualpass/** or email **info@parks.ca.gov**.

Line 31 – Amount You Owe

If you do not have an amount on line 28, add the amount on line 27, line 29, and line 30. Enter the result on line 31.

If you have an amount on line 28 and the amount on line 30 is more than line 28, subtract line 28 from line 30. Enter the difference on line 31.

Paying Your Taxes

You must pay 100% of the amount you owe by April 18, 2017, to avoid interest and underpayment penalties. However, the underpayment penalty will be waived if 90% of the tax shown on the tax return is paid by the original due date of the tax return. There are several ways to pay your tax:

- Electronic funds withdrawal (e-file only)
- Pay online/Web Pay
- Credit card
- Check or money order
- Monthly installments

Electronic Funds Withdrawal

If you CalFile or e-file, instead of paying by check, you can use this convenient option. Simply provide your bank information, the amount you want to pay, and the date you want the amount to be withdrawn from your account. You can find the routing and account numbers on your check or by contacting your financial institution. Use the check illustration on the next page to find your bank information. Your tax preparation software will offer this option.

Web Pay

Enjoy the convenience of online payment with the FTB. This secure service lets you pay the current amount you owe, extension payments, estimated tax payments, and prior year balances. For more information go to **ftb.ca.gov** and search for **web pay**.

Credit Card

Use your Discover, MasterCard, American Express, or Visa card to pay your personal income taxes (including tax return balance due, extension payments, estimated tax payments, and prior year balances). The FTB has partnered with Official Payments Corp. to offer you this service. Official Payments Corp. charges a convenience fee based on the amount of your payment.

Go to the Official Payments Corp. online payment center at **officialpayments.com** or call 800.2PAY.TAX or 800.272.9829 and follow the recorded instructions. Official Payments Corp. provides customer assistance at 877.297.7457 Monday through Friday, 5 a.m. to 5 p.m. PST.

Payment Date: _____

Confirmation Number: _____

Check or Money Order (no cash please)

Using black or blue ink, make your check or money order payable to the "Franchise Tax Board." **Do not send cash or other items of value** (such as stamps, lottery tickets, foreign currency, and gift cards). Write your SSN or ITIN and "2016 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** to download and print form FTB 3567 or call 800.338.0505, and follow the recorded instructions. Enter code **949** when instructed. Mail the completed form to the FTB at the address shown on the form.

Line 32 – Refund or No Amount Due

Did you report an amount on line 30?

No   Enter the amount from line 28 on line 32. This is your refund amount. If it is less than $1, attach a written statement to your Form 540 2EZ requesting the refund.

Yes   If the amount on line 30 is:

- Less than the amount on line 28, subtract line 30 from line 28 and enter the difference on line 32. This is your refund amount.
- More than the amount on line 28, enter zero on line 32.

Direct Deposit

Direct deposit is fast, safe, and convenient. To have your refund directly deposited into your bank account, fill in the account information on Form 540 2EZ, Side 4, line 33 and line 34. Fill in the routing and account numbers and indicate the account type. Verify routing and account numbers with your financial institution. **Do not** attach a voided check or deposit slip. See the illustration on the following page.

An individual taxpayer may request that his or her refund be electronically deposited into more than one checking or savings account. This allows more options for managing your refund. For example, you can request part of your refund go to your checking account to use now and the rest to your savings account to save for later.
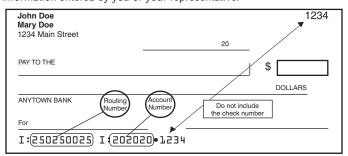
The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check, the routing number is 250250025. The account number can be up to 17 characters and can include numbers and letters. Include hyphens, but omit spaces and special symbols. On the sample check, the account number is 202020.

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

Enter the portion of your refund you want directly deposited into each account. The total of line 33 and line 34 must equal the total amount of your refund. If line 33 and line 34 do not equal line 32, the FTB will issue a paper check.

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

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

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

Fill in the routing number, account type, and account number. To obtain the nine-digit routing number, go to **scholarshare.com** or call 800.544.5248. Check "Checking" as type of account. Enter your complete account number that includes (1) the "CA" prefix, (2) your four-digit investment portfolio number, and (3) your ScholarShare account number (for account numbers less than 11 digits, add leading zeros).

Sign Your Tax Return

Sign your tax return on Side 4. If you file a joint tax return, your spouse/RDP must also sign it.

If you file a joint tax return, both you and your spouse/RDP are generally responsible for tax and any interest or penalties due on the tax return. If one spouse/RDP does not pay the tax, the other spouse/RDP may have to. See "Innocent Joint Filer Relief."

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

Paid Preparer's Information

If you pay a person to prepare your Form 540 2EZ, that person must sign and complete the area at the bottom of Side 4 including an identification number. The IRS requires a paid tax preparer to get and use a preparer tax identification number (PTIN). If the preparer has a federal employer identification number (FEIN), it should be entered only in the space provided. A paid preparer must give you a copy of your tax return to keep for your records.

Third Party Designee

If you want to allow your preparer, a friend, family member, or any other person you choose to discuss your 2016 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** and search for **poa**.
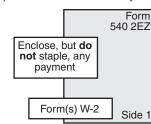
The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2017 tax return. This is April 15, 2018, for most people. To revoke the authorization before it ends, notify us by telephone at 800.852.5711 or in writing at Franchise Tax Board, PO Box 942840, Sacramento CA 94240-0040. Include your name, SSN (or ITIN), and the designee's name.

Assembling Your Tax Return

Assemble your tax return and mail it to the FTB.

To help with our processing costs, enclose, but **do not** staple, your payment. Attach your federal Form(s) W-2 to the lower front of your tax return.

Do not enclose a copy of your federal tax return or any other document with your Form 540 2EZ. This will help us reduce government processing and storage costs.

Mailing Your Tax Return

Mail your tax return to the following address if your tax return shows an **amount due:**

> FRANCHISE TAX BOARD
> PO BOX 942867
> SACRAMENTO CA 94267-0001

Mail your tax return to the following address if your tax return shows a **refund, or no amount due:**

> FRANCHISE TAX BOARD
> PO BOX 942840
> SACRAMENTO CA 94240-0001

Nonrefundable Renter's Credit Qualification Record

✓ Tip e-file and skip this page! The software you use to e-file will help you find out if you qualify for this credit and will figure the correct amount of the credit automatically. You can claim the nonrefundable Renter's Credit using CalFile.

If you were a resident of California and paid rent on property in California, which was your principal residence, you may qualify for a credit that you can use to reduce your tax. Answer the questions below to see if you qualify. **Do Not Mail This Record. Keep With Your Tax Records.**

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1. Were you a resident of California for the entire year in 2016?
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 2016, and is otherwise qualified.

YES. Go to question 2. | **NO.** Stop. File the Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. Go to **ftb.ca.gov** for more information regarding these forms.

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2. Is your California adjusted gross income, the amount on Form 540 2EZ, line 16:
- $39,062 or less if single; or
- $78,125 or less if married/RDP filing jointly, head of household, or qualifying widow(er)?

YES. Go to question 3. | **NO.** Stop here. You do not qualify for this credit.

---

3. Did you pay rent, for at least half of 2016, 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 2016?

NO. Go to question 6. | **YES.** Go to question 5.

---

5. For more than half the year in 2016, 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 2016?
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 2016?
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 2016?

YES. Go to question 11. | **NO.** Go to question 9.

---

9. Did your spouse/RDP claim the homeowner's property tax exemption anytime during 2016?
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 2016?

YES. Go to question 11. | **NO.** Stop here. You do not qualify for this credit.

---

11. If you are:
- Single, enter $60 on Form 540 2EZ, line 19.
- Head of household or qualifying widow(er), enter $120 on Form 540 2EZ, line 19.
- Married/RDP filing jointly, enter $120 on Form 540 2EZ, line 19. (Exception: If one spouse/RDP claimed the homeowner's tax exemption and you lived apart from your spouse/RDP for the entire year, enter $60 on Form 540 2EZ, line 19.)

Fill in the street address(es) and landlord information below for the residence(s) you rented in California during 2016, which qualified you for this credit.

Street Address	City, State, and ZIP Code	Dates Rented in 2016 (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		

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Visit our website:

ftb.ca.gov

Additional Information

Privacy Notice

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

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

Rights and Responsibility:
You have the right to see our records that contain your personal information. To obtain information about your records, you may write to:

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

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

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

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

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

Your Rights As A Taxpayer

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

Innocent Joint Filer Relief

You may qualify for relief from liability for tax on a joint tax return if (1) there is an understatement of tax because your spouse/RDP omitted income or claimed false deductions or credits, (2) you are divorced, legally separated, terminated your registered domestic partnership, or are no longer living with your spouse/RDP, **and** (3) given all the facts and circumstances, it would be unfair to hold you liable for the tax. For more information, get FTB Pub. 705, Innocent Joint Filer – Relief From Paying California Income Taxes, at **ftb.ca.gov**, 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 Board of Equalization, you may be able to report and pay the use tax due on your state income tax return. See the information below and the instructions for Line 25 of your income tax return.

In general, you must pay California use tax on purchases of merchandise for use in California made from out-of-state sellers, for example, by telephone, over the Internet, by mail, or in person.

You must pay California use tax on taxable items if:

- The seller does not collect California sales or use tax, and
- You use, gift, store, or consume the item in this state.

Example: You live in California and purchase a dining table from a company in North Carolina. The company ships the table from North Carolina to your home for your use and does not charge California sales or use tax. You owe use tax on the purchase.

However, not all purchases require you to pay use tax. For example, you would include purchases of clothing, but not exempt purchases of food products or prescription medicine. For more information on nontaxable and exempt purchases, you may refer to Publication 61, Sales and Use Taxes: Exemptions and Exclusions, on the Board of Equalization's website at **boe.ca.gov**.

For information about California use tax, please refer to the Board of Equalization's website at **boe.ca.gov**. Under the heading **How Do I**, click on **Find Information About Use Tax**.

Complete the Use Tax Worksheet or use the Use Tax Lookup Table on page 10, 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 (Form 540X) 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 Board of Equalization.

For assistance with your use tax questions, go to the Board of Equalization's website at **boe.ca.gov** or call their Customer Service Center at 800.400.7115 or (TTY) 711 (for hearing and speech disabilities). For California income tax information, contact the Franchise Tax Board at **ftb.ca.gov**.

Voting Is Everybody's Business

You may register to vote if you meet all of 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.

You need to re-register every time you move, change your name, or wish to change political parties. In order to vote in an election, you must be registered to vote at least 15 days before that election. If you need to obtain a Voter Registration Card, call the Secretary of State's office voter hotline at 800.345.VOTE, or go to **sos.ca.gov**.

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.

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Visit our website:

ftb.ca.gov

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, 2016, and claim the Senior Exemption Credit, you may make a combined total contribution of up to $222 or $111 per spouse/RDP. Contributions made to this fund will be distributed to the Area Agency on Aging Councils (TACC) to provide advice on and sponsorship of Senior Citizens issues. Any excess contributions not required by TACC will be distributed to senior citizen service organizations throughout California for meals, adult day care, and transportation.

Code 401, Alzheimer's Disease/Related Disorders Fund – Contributions will be used to provide grants to California scientists to study Alzheimer's disease and related disorders. This research includes basic science, diagnosis, treatment, prevention, behavioral problems, and caregiving. With almost 600,000 Californians living with the disease and another 2 million providing care to a loved one with Alzheimer's, our state is in the early stages of a major public health crisis. Your contribution will ensure that Alzheimer's disease receives the attention, research, and resources it deserves. For more information go to **cdph.ca.gov** and search for **Alzheimer**.

Code 403, Rare and Endangered Species Preservation 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 Fund – Contributions will fund research toward preventing and curing breast cancer. Breast cancer is the most common cancer to strike women in California. It kills 4,000 California women each year. Contributions also fund research on prevention and better treatment, and keep doctors up-to-date on research progress. For more about the research your contributions support, go to **cbcrp.org**. Your contribution can help make breast cancer a disease of the past.

Code 406, California Firefighters' Memorial Fund – Contributions will be used for the repair and maintenance of the California Firefighters' Memorial on the grounds of the State Capitol, ceremonies to honor the memory of fallen firefighters and to assist surviving loved ones, and for an informational guide detailing survivor benefits to assist the spouses/RDPs and children of fallen firefighters.

Code 407, Emergency Food for Families Fund – Contributions will be used to help local food banks feed California's hungry. Your contribution will fund the purchase of much-needed food for delivery to food banks, pantries, and soup kitchens throughout the state. The State Department of Social Services will monitor its distribution to ensure the food is given to those most in need.

Code 408, California Peace Officer Memorial Foundation Fund – Contributions will be used to preserve the memory of California's fallen peace officers and assist the families they left behind. Since statehood, over 1,300 courageous California peace officers have made the ultimate sacrifice while protecting law-abiding citizens. The non-profit charitable organization, California Peace Officers' Memorial Foundation, has accepted the privilege and responsibility of maintaining a memorial for fallen officers on the State Capitol grounds. Each May, the Memorial Foundation conducts a dignified ceremony honoring fallen officers and their surviving families by offering moral support, crisis counseling, and financial support that includes academic scholarships for the children of those officers who have made the supreme sacrifice. On behalf of all of us and the law-abiding citizens of California, thank you for your participation.

Code 410, California Sea Otter Fund – The California Coastal Conservancy and the Department of Fish and Wildlife will each be allocated 50% of the contributions. Contributions allocated to the California Coastal Conservancy will be used for research, science, protection, projects, or programs related to the Federal Sea Otter Recovery Plan or improving the nearshore ocean ecosystem, including, program activities to reduce sea otter mortality. Contributions allocated to the Department of Fish and Wildlife will be used to establish a sea otter fund within the department's index coding system for increased investigation, prevention, and enforcement action.

Code 413, California Cancer Research Fund – Contributions will be used to conduct research relating to the causes, detection, and prevention of cancer and to expand community-based education on cancer, and to provide prevention and awareness activities for communities that are disproportionately at risk or afflicted by cancer.

Code 422, School Supplies for Homeless Children Fund – Contributions will be used to provide school supplies and health-related products to homeless children.

Code 423, State Parks Protection Fund/Parks Pass Purchase – Contributions will be used for the protection and preservation of California's state parks and for the cost of a Vehicle Day Use Annual Pass valid at most park units where day use fees are collected. The pass is not valid at off-highway vehicle units, or for camping, oversized vehicle, extra vehicle, per-person, or supplemental fees. If a taxpayer's contribution equals or exceeds $195 the taxpayer will receive a single Vehicle Day Use Annual Pass. Amounts contributed in excess of the parks pass cost may be deducted as a charitable contribution for the year in which the voluntary contribution is made. Any contribution less than $195 will be treated as a voluntary contribution and may be deducted as a charitable contribution. For more information go to **parks.ca.gov/annualpass/** or email **info@parks.ca.gov**.

Code 424, Protect Our Coast and Oceans 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 Fund – Contributions will be used by the Arts Council for the allocation of grants to individuals or organizations administering arts programs for children in preschool through 12th grade.

Code 430, California State Children's Trust Fund for the Prevention of Child Abuse – Contributions will be used to support child abuse prevention programs with demonstrated success, public education efforts to change adult behaviors and educate parents, innovative research to identify best practices, and the replication of those practices to prevent child abuse and neglect.

Code 431, Prevention of Animal Homelessness and Cruelty Fund – Contributions will be used to provide funding to programs designed to prevent and eliminate animal homelessness and cruelty, research that explores novel approaches to preventing and eliminating pet homelessness and the prevention, investigation, and prosecution of animal cruelty and neglect.

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

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

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

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

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Visit our website:

ftb.ca.gov

TAX PAYMENT WORKSHEET KEEP FOR YOUR RECORDS

1 Total tax you expect to owe. This is the amount you expect to enter on Form 540, line 64; or Long Form 540NR, line 74 . . . . . . **1**_____ | 00

2 Payments and credits:

    a California income tax withheld (including real estate and nonresident withholding) . . . . **2a**_____ | 00

    b California estimated tax payments and amount applied from your 2015 tax return. . . . . **2b**_____ | 00
      (To check your estimated tax payments go to **ftb.ca.gov** and search for **myftb account**.)

    c Other payments and credits (including any tax payments made with any previous
      form FTB 3519) . . . . **2c**_____ | 00

3 Total tax payments and credits. Add line 2a, line 2b, and line 2c . . . . **3**_____ | 00

4 Tax due. Is line 1 more than line 3? . . . . **4**_____ | 00

    • **No. Stop here.** You have no tax due. **Do not** mail form FTB 3519. If you file your tax return by October 16, 2017 (fiscal year filer – see instructions), the automatic extension will apply.

    • **Yes.** Subtract line 3 from line 1 and enter on line 4. This is your tax due. For online payments, **do not** mail the form, go to **ftb.ca.gov** for more information. If you meet the requirements of the Mandatory e-Pay program, you must make all payments electronically, regardless of the taxable year or amount. Go to **ftb.ca.gov** and search for **mandatory epay**. For check or money order payments, using black or blue ink, complete your check or money order and form FTB 3519 below. Enter the tax due amount from line 4 as the "Amount of payment." Make your check or money order payable to the "Franchise Tax Board," and write your SSN or ITIN and "2016 FTB 3519" in the "For" section. Enclose, but **do not** staple your payment to form FTB 3519 and mail to:

    FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0008.

2016 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).

General Information

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

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

For taxable years beginning on or after January 1, 2015, the refundable California Earned Income Tax Credit (EITC) is available to taxpayers who earned wage income in California. This credit is similar to the federal Earned Income Credit (EIC) but with different income limitations. EITC reduces your California tax obligation, or allows a refund if no California tax is due. You may qualify if you have earned income of less than $14,162. You do not need a child to qualify, but must file a California tax return to claim the credit and attach a completed form FTB 3514.

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

A   Purpose

You may qualify to claim the 2016 California EITC if you (and your spouse/RDP) earned wage income in California. You do not need a child to qualify. Use form FTB 3514 to determine whether you qualify to claim the credit, provide information about your qualifying children, if applicable, and to figure the amount of your credit.

B   Differences in California and Federal Law

The differences between California and federal law are as follows:
- California allows this credit for wage income earned in California (wages, salaries, tips and other employee compensation) that is subject to California withholding.
- California does not allow the credit for self-employment income.
- If you were a nonresident, you must have earned income from working in California.
- Both your earned income and federal adjusted gross income (AGI) must be less than $53,505 to qualify for the federal credit, and less than $14,162 to qualify for the California credit.
- You may elect to include all of your (and/or all of your spouse/RDP's if filing jointly) nontaxable military combat pay in earned income for California purposes, whether or not you elect to include it for federal purposes. Get FTB Pub. 1032, Tax Information for Military Personnel, for special rules that apply to military personnel claiming the EITC.

Specific Instructions

If certain requirements are met, you may claim the EITC even if you do not have a qualifying child. The amount of the credit is greater if you have a qualifying child, and increases with each child that qualifies, up to a maximum of three children. Follow Step 1 through Step 6 below to determine if you qualify for the credit and to figure the amount of the credit.

If your EITC was reduced or disallowed for any reason other than a math or clerical error and you now want to take the EITC then answer yes on line 1b within the form and follow Step 1 through Step 6 below to determine if you qualify for the credit.

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

Step 1 Qualifications for All Filers

a. Federal AGI

If, in taxable year 2016:
- 2 or more qualifying children lived with you, is the amount on federal Form 1040, line 38; or federal Form 1040A, line 22, less than $14,162?
- 1 qualifying child lived with you, is the amount on federal Form 1040, line 38; or federal Form 1040A, line 22, less than $10,088?
- No qualifying children lived with you, is the amount on federal Form 1040, line 38; federal Form 1040A, line 22; or federal Form 1040EZ, line 4, less than $6,718?

Yes   Continue.
No   Stop here, you cannot take the credit.

b. Do you, and your spouse/RDP if filing a joint return, have a social security number (SSN) that allows you to work and is valid for EITC purposes? See "Valid SSN" section within Step 3, Qualifying Child, for a full definition.

Yes   Continue.
No   Stop here, you cannot take the credit.

c. Is your filing status married filing separately?

Yes   Stop here, you cannot take the credit.
No   Continue.

d. Are you filing federal Forms 2555, Foreign Earned Income or 2555-EZ, Foreign Earned Income Exclusion (relating to foreign earned income)?

Yes   Stop here, you cannot take the credit.
No   Continue.

e. Were you or your spouse/RDP a nonresident alien for any part of 2016?

Yes   If your filing status is married filing jointly, continue. Otherwise, stop; you cannot take the EITC.
No   Continue.

f. If you are filing a Long or Short Form 540NR, did you and your spouse/RDP live in California for at least 184 days?

Yes   Continue.
No   Stop here, you cannot take the credit.

g. Complete line 1, line 2, and line 3 on the form. Then go to Step 2.

Step 2 Investment Income

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

Worksheet 1 – Investment Income
Form 540 2EZ and Short Form 540NR Filers

1 Taxable interest. Enter the amount from Form 540 2EZ, line 10. Short Form 540NR filers add and enter the amounts from federal Form 1099-INT, box 1.. . . . . **1** _____

2 Nontaxable interest. Add and enter the amounts from federal Form 1099-INT, box 3 and box 8, and the amount from federal Form 1099-DIV, box 10 . . . . **2** _____

3 Dividends. Enter the amount from Form 540 2EZ, line 11. . . . . **3** _____

4 Capital gain net income. Enter the amount from Form 540 2EZ, line 13. . . . . **4** _____

5 Investment Income. Add line 1, line 2, line 3 and line 4. Enter the amount here . . . . **5** _____

6 Is the amount on line 5 more than **$3,471?**

   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.

Worksheet 2 – Investment Income
Form 540 and Long Form 540NR Filers

Interest and Dividends

1 Add and enter the amounts from Schedule CA (540) or Schedule CA (540NR), line 8(a), column A and line 8(b) . . . . **1** _____

2 Enter the amount from form FTB 3803, Parents' Election to Report Child's Interest and Dividends, line 1b.. . . . . **2** _____

3 Enter the amount from Schedule CA (540) or Schedule CA (540NR), line 9(a), column A minus column B plus column C . . . . **3** _____

4.Enter any amounts from form FTB 3803 for child's interest and dividends included on Schedule CA (540) or Schedule CA (540NR), line 21, column A minus line 21(f) column B plus line 21(f) column C. **4** _____

Capital Gain Net Income

5 Enter the amount from Schedule CA (540) or Schedule CA (540NR), line 13, column A minus column B plus column C. If the result is less than zero, enter -0-. **5** _____

6 Enter the gain from Schedule D-1 Sales of Business Property, line 7. If the amount on that line is a loss, enter -0-. (But, if you completed Schedule D-1, line 8 and line 9, enter the amount from line 9 instead). . . . **6** _____

7 Subtract line 6 of this worksheet from line 5 of this worksheet. (If the result is less than zero, enter -0-). . . . . **7** _____

Passive Activities

8 Enter the total of net income from passive activities included on Schedule CA (540) or Schedule CA (540NR), line 17, column A minus column B plus column C. . . . . **8** _____

Other Activities

9 Enter any income from the rental of personal property included on Schedule CA (540) or Schedule CA (540NR), line 21, column A minus line 21(f) column B plus line 21(f) column C. If the result is zero or less, enter -0-. . . . . **9** _____

10 Enter any expenses related to the rental of personal property included as a write-in adjustment on Schedule CA(540) or Schedule CA (540NR), line 36, column A minus column B plus column C . . . . **10** _____

11 Subtract line 10 of this worksheet from line 9 of this worksheet. (If the result is less than zero, enter -0-) . . . . **11** _____

Investment Income

12 Add the amounts on lines 1, 2, 3, 4, 7, 8, and 11. Enter the total. **This is your investment income** . . . . **12** _____

13 Is the amount on line 12 more than **$3,471**?

   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.

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 2016 and younger than you (or your spouse/RDP, if filing jointly), or under age 24 at the end of 2016, 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 2016 or is filing a joint return for 2016 only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 596, Earned Income Credit, for examples.
- Lived with you in California for more than half of 2016. If the child did not live with you for the required time, see exceptions in the instructions for line 11.

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

Qualifying Child Questionnaire

a. Do you have at least one child who meets the conditions to be your qualifying child?

   Yes   Continue.
   No   Go to Step 4.

b. Are you filing a joint return for 2016?

   Yes   Complete form FTB 3514, Part III, line 5 through line 12. Go to Step 5.
   No   Continue.

c. Could you be a qualifying child of another person for 2016? (Answer "No" if the other person is not required to file, and is not filing, a 2016 tax return or is filing a 2016 return only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 596 for examples.)

   Yes   Stop here, you cannot take the credit.
   No   Complete form FTB 3514, Part III, line 5 through line 12. Go to Step 5.

Line 7 – SSN

The child must have a valid SSN, as defined below, unless the child was born and died in 2016. If your child was born alive and died in 2016 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records or include it according to your software's instructions.

Valid SSN. For the EITC, a valid SSN is a number issued by the Social Security Administration unless "Not Valid for Employment" is printed on the social security card and the number was issued solely to allow the recipient of the SSN to apply for or receive a federally funded benefit. However, if "Valid for Work Only With DHS Authorization" is printed on the social security card, the SSN is valid for EITC purposes only as long as the DHS authorization is still valid.

An ITIN, Individual Taxpayer Identification Number or ATIN, Adoption Taxpayer Identification Number cannot be used to claim EITC. If you or your child has an ITIN or ATIN and later gets a SSN that is valid for employment, you may be able to file an amended return.

If you did not have an SSN by the due date of your 2016 return (including extensions), you cannot claim the EITC on either your original or an amended 2016 return, even if you later get an SSN. Also, if a child did not have an SSN by the due date of your return (including extensions), you cannot count that child as a qualifying child in figuring the EITC on either your original or an amended 2016 return, even if that child later gets an SSN.

Use Form 540X, Amended Individual Income Tax Return, to correct your return. Get Form 540X at **ftb.ca.gov**.

Line 9a – Student

A student is a child who during any part of 5 calendar months of 2016 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 2016, the person could not engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition (a) has lasted or can be expected to last continuously for at least a year, or (b) can be expected to lead to death.

Line 10 – Child's relationship to you

For additional information see qualifying child definition.

Line 11 – Number of days child lived with you

Enter the number of days the child lived with you in California during 2016. To qualify, the child must have the same principal place of residence in California as you for more than half of 2016, defined as 184 days or more. If the child was born or died in 2016 and your home was the child's home for more than half the time he or she was alive during 2016, enter "366." Do not enter more than 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 Publication 596.

Line 12 – Child's physical address

Enter the physical address where the child resided during 2016. This should be the address of the principal place of residence in California where the child lived with you for more than half of 2016. If the child lived with you in California for more than half of 2016, but moved within California during this period, this should be the address of the principal place of residence that was shared the longest.

Step 4 Filer Without a Qualifying Child

a. Is the amount on federal Form 1040, line 38; federal Form 1040A, line 22; or Form 1040EZ, line 4, less than $6,718?

   Yes   Continue.
   No   Stop here, you cannot take the credit.

b. Were you (or your spouse/RDP if filing a joint return) at least age 25 but under age 65 at the end of 2016? (Answer "Yes" if you, or your spouse/RDP if filing a joint return, were born after December 31, 1951, and before January 2, 1992.) If your spouse/RDP died in 2016 (or if you are preparing a return for someone who died in 2016), get federal Publication 596 for more information before you answer.

   Yes   Continue.
   No   Stop here, you cannot take the credit.

c. Was your main home, and your spouse's/RDP's if filing a joint return, in California for more than half of 2016?

   Yes   Continue.
   No   Stop here, you cannot take the credit.

d. Are you filing a joint return for 2016? For more information get federal Publication 596.

   Yes   Skip questions e and f; go to Step 5.
   No   Continue.

e. Could you be a qualifying child of another person for 2016? (Answer "No" if the other person is not required to file, and is not filing, a 2016 tax return or is filing a 2016 return only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 596 for examples.)

   Yes   Stop here, you cannot take the credit.
   No   Continue.

f. Can you be claimed as a dependent on someone else's 2016 tax return?

Yes Stop here, you cannot take the credit.
No Go to Step 5.

Step 5 California Earned Income

Complete lines 13 through 16 to figure your California earned income. **California earned income does not include self-employment income.**

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

Enter the amount from Form 540, line 12; Form 540 2EZ, line 9; Long Form 540NR, line 12; or Short Form 540NR, line 12. You may elect to include or exclude your Medicaid waiver payments or In Home Supportive Services (IHSS) payments that are nontaxable for federal purposes. If you are filing a joint return, both you and/or your spouse/RDP can elect to include or exclude your own nontaxable Medicaid waiver payments or IHSS payments for California EITC purposes. Each must elect to include or exclude all such payments, not just a portion of it. You may elect to include or exclude such payments from earned income for California EITC purposes, whether or not you elect to include or exclude them for federal purposes.

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

Line 14 – Prison inmate wages

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

Line 15 – Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental Section 457 plan

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

After completing Step 5 go to Step 6.

Step 6 How to Figure the CA EITC

Complete the California Earned Income Tax Credit Worksheet below.

California Earned Income Tax Credit Worksheet

Part I – All Filers

1. Enter your California earned income from form FTB 3514, line 16. If the amount is zero or less, stop here. . . . . **1** _____

2. Look up the amount on line 1 in the EITC Table to find the credit. Be sure you use the correct column for the number of qualifying children you have. Enter the credit here . . . . **2** _____
If the amount on line 2 is zero, stop here. You cannot take the credit.

3. Enter the amount from federal Form 1040, line 38; federal Form 1040A, line 22; or federal Form 1040EZ, line 4. . . . . **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 $3,359?
- 1 qualifying child, is the amount on line 3 less than $5,044?
- 2 or more qualifying children, is the amount on line 3 less than $7,081?

Yes Leave line 5 blank; enter the amount from line 2 on line 6.
No Look up the amount on line 3 in the EITC Table to find the credit. Be sure you use the correct column for the number of qualifying children you have. Enter the credit here. . . . . **5** _____
Look at the amounts on line 5 and line 2, enter the **smaller** amount on line 6.

Part III – Your Earned Income Tax Credit

6. This is your California earned income tax credit.
Enter this amount on form FTB 3514, line 17. . . . . **6** _____

2016 Earned Income Tax Credit Table

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

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

At least	But Not Over	0	1	2	3	At least	But Not Over	0	1	2	3
$1	$50	2	7	9	10	2,251	2,300	148	658	774	870
51	100	5	22	26	29	2,301	2,350	151	672	791	890
101	150	8	36	43	48	2,351	2,400	154	687	808	909
151	200	11	51	60	67	2,401	2,450	158	701	825	928
201	250	15	65	77	86	2,451	2,500	161	715	842	947
251	300	18	80	94	105	2,501	2,550	164	730	859	966
301	350	21	94	111	125	2,551	2,600	167	744	876	985
351	400	24	109	128	144	2,601	2,650	171	759	893	1,004
401	450	28	123	145	163	2,651	2,700	174	773	910	1,023
451	500	31	137	162	182	2,701	2,750	177	788	927	1,043
501	550	34	152	179	201	2,751	2,800	180	802	944	1,062
551	600	37	166	196	220	2,801	2,850	184	817	961	1,081
601	650	41	181	213	239	2,851	2,900	187	831	978	1,100
651	700	44	195	230	258	2,901	2,950	190	845	995	1,119
701	750	47	210	247	278	2,951	3,000	193	860	1,012	1,138
751	800	50	224	264	297	3,001	3,050	197	874	1,029	1,157
801	850	54	239	281	316	3,051	3,100	200	889	1,046	1,176
851	900	57	253	298	335	3,101	3,150	203	903	1,063	1,196
901	950	60	267	315	354	3,151	3,200	206	918	1,080	1,215
951	1,000	63	282	332	373	3,201	3,250	210	932	1,097	1,234
1,001	1,050	67	296	349	392	3,251	3,300	213	947	1,114	1,253
1,051	1,100	70	311	366	411	3,301	3,350	216	961	1,131	1,272
1,101	1,150	73	325	383	431	3,351	3,400	217	976	1,148	1,291
1,151	1,200	76	340	400	450	3,401	3,450	214	990	1,165	1,310
1,201	1,250	80	354	417	469	3,451	3,500	211	1,004	1,182	1,329
1,251	1,300	83	369	434	488	3,501	3,550	208	1,019	1,199	1,349
1,301	1,350	86	383	451	507	3,551	3,600	204	1,033	1,216	1,368
1,351	1,400	89	398	468	526	3,601	3,650	201	1,048	1,233	1,387
1,401	1,450	93	412	485	545	3,651	3,700	198	1,062	1,250	1,406
1,451	1,500	96	426	502	564	3,701	3,750	195	1,077	1,267	1,425
1,501	1,550	99	441	519	584	3,751	3,800	191	1,091	1,284	1,444
1,551	1,600	102	455	536	603	3,801	3,850	188	1,106	1,301	1,463
1,601	1,650	106	470	553	622	3,851	3,900	185	1,120	1,318	1,482
1,651	1,700	109	484	570	641	3,901	3,950	182	1,134	1,335	1,502
1,701	1,750	112	499	587	660	3,951	4,000	178	1,149	1,352	1,521
1,751	1,800	115	513	604	679	4,001	4,050	175	1,163	1,369	1,540
1,801	1,850	119	528	621	698	4,051	4,100	172	1,178	1,386	1,559
1,851	1,900	122	542	638	717	4,101	4,150	169	1,192	1,403	1,578
1,901	1,950	125	556	655	737	4,151	4,200	165	1,207	1,420	1,597
1,951	2,000	128	571	672	756	4,201	4,250	162	1,221	1,437	1,616
2,001	2,050	132	585	689	775	4,251	4,300	159	1,236	1,454	1,635
2,051	2,100	135	600	706	794	4,301	4,350	156	1,250	1,471	1,655
2,101	2,150	138	614	723	813	4,351	4,400	152	1,265	1,488	1,674
2,151	2,200	141	629	740	832	4,401	4,450	149	1,279	1,505	1,693
2,201	2,250	145	643	757	851	4,451	4,500	146	1,293	1,522	1,712

2016 Earned Income Tax Credit Table

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

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

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is				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**	**At least**	**But Not Over**	**0**	**1**	**2**	**3**
		Your credit is . . .						Your credit is . . .			
4,501	4,550	143	1,308	1,539	1,731	6,751	6,800	0	957	2,304	2,592
4,551	4,600	139	1,322	1,556	1,750	6,801	6,850	0	943	2,321	2,611
4,601	4,650	136	1,337	1,573	1,769	6,851	6,900	0	928	2,338	2,630
4,651	4,700	133	1,351	1,590	1,788	6,901	6,950	0	914	2,355	2,649
4,701	4,750	130	1,366	1,607	1,808	6,951	7,000	0	900	2,372	2,668
4,751	4,800	126	1,380	1,624	1,827	7,001	7,050	0	885	2,389	2,687
4,801	4,850	123	1,395	1,641	1,846	7,051	7,100	0	871	2,406	2,706
4,851	4,900	120	1,409	1,658	1,865	7,101	7,150	0	856	2,392	2,691
4,901	4,950	117	1,423	1,675	1,884	7,151	7,200	0	842	2,375	2,672
4,951	5,000	113	1,438	1,692	1,903	7,201	7,250	0	827	2,358	2,653
5,001	5,050	110	1,452	1,709	1,922	7,251	7,300	0	813	2,341	2,634
5,051	5,100	107	1,449	1,726	1,941	7,301	7,350	0	798	2,324	2,615
5,101	5,150	104	1,434	1,743	1,961	7,351	7,400	0	784	2,307	2,596
5,151	5,200	100	1,420	1,760	1,980	7,401	7,450	0	769	2,290	2,577
5,201	5,250	97	1,405	1,777	1,999	7,451	7,500	0	755	2,273	2,558
5,251	5,300	94	1,391	1,794	2,018	7,501	7,550	0	741	2,256	2,538
5,301	5,350	91	1,376	1,811	2,037	7,551	7,600	0	726	2,239	2,519
5,351	5,400	87	1,362	1,828	2,056	7,601	7,650	0	712	2,222	2,500
5,401	5,450	84	1,347	1,845	2,075	7,651	7,700	0	697	2,205	2,481
5,451	5,500	81	1,333	1,862	2,094	7,701	7,750	0	683	2,188	2,462
5,501	5,550	78	1,319	1,879	2,114	7,751	7,800	0	668	2,171	2,443
5,551	5,600	74	1,304	1,896	2,133	7,801	7,850	0	654	2,154	2,424
5,601	5,650	71	1,290	1,913	2,152	7,851	7,900	0	639	2,137	2,405
5,651	5,700	68	1,275	1,930	2,171	7,901	7,950	0	625	2,120	2,385
5,701	5,750	65	1,261	1,947	2,190	7,951	8,000	0	611	2,103	2,366
5,751	5,800	61	1,246	1,964	2,209	8,001	8,050	0	596	2,086	2,347
5,801	5,850	58	1,232	1,981	2,228	8,051	8,100	0	582	2,069	2,328
5,851	5,900	55	1,217	1,998	2,247	8,101	8,150	0	567	2,052	2,309
5,901	5,950	52	1,203	2,015	2,267	8,151	8,200	0	553	2,035	2,290
5,951	6,000	48	1,189	2,032	2,286	8,201	8,250	0	538	2,018	2,271
6,001	6,050	45	1,174	2,049	2,305	8,251	8,300	0	524	2,001	2,252
6,051	6,100	42	1,160	2,066	2,324	8,301	8,350	0	509	1,984	2,232
6,101	6,150	39	1,145	2,083	2,343	8,351	8,400	0	495	1,967	2,213
6,151	6,200	35	1,131	2,100	2,362	8,401	8,450	0	480	1,950	2,194
6,201	6,250	32	1,116	2,117	2,381	8,451	8,500	0	466	1,933	2,175
6,251	6,300	29	1,102	2,134	2,400	8,501	8,550	0	452	1,916	2,156
6,301	6,350	26	1,087	2,151	2,420	8,551	8,600	0	437	1,899	2,137
6,351	6,400	22	1,073	2,168	2,439	8,601	8,650	0	423	1,882	2,118
6,401	6,450	19	1,058	2,185	2,458	8,651	8,700	0	408	1,865	2,099
6,451	6,500	16	1,044	2,202	2,477	8,701	8,750	0	394	1,848	2,079
6,501	6,550	13	1,030	2,219	2,496	8,751	8,800	0	379	1,831	2,060
6,551	6,600	9	1,015	2,236	2,515	8,801	8,850	0	365	1,814	2,041
6,601	6,650	6	1,001	2,253	2,534	8,851	8,900	0	350	1,797	2,022
6,651	6,700	3	986	2,270	2,553	8,901	8,950	0	336	1,780	2,003
6,701	6,750	*	972	2,287	2,573	8,951	9,000	0	322	1,763	1,984

2016 Earned Income Tax Credit Table

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

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

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
9,001	9,050	0	307	1,746	1,965
9,051	9,100	0	293	1,729	1,946
9,101	9,150	0	278	1,712	1,926
9,151	9,200	0	264	1,695	1,907
9,201	9,250	0	249	1,678	1,888
9,251	9,300	0	235	1,661	1,869
9,301	9,350	0	220	1,644	1,850
9,351	9,400	0	206	1,627	1,831
9,401	9,450	0	191	1,610	1,812
9,451	9,500	0	177	1,593	1,793
9,501	9,550	0	163	1,576	1,773
9,551	9,600	0	148	1,559	1,754
9,601	9,650	0	134	1,542	1,735
9,651	9,700	0	119	1,525	1,716
9,701	9,750	0	105	1,508	1,697
9,751	9,800	0	90	1,491	1,678
9,801	9,850	0	76	1,474	1,659
9,851	9,900	0	61	1,457	1,640
9,901	9,950	0	47	1,440	1,620
9,951	10,000	0	33	1,423	1,601
10,001	10,050	0	18	1,406	1,582
10,051	10,100	0	**	1,389	1,563
10,101	10,150	0	0	1,372	1,544
10,151	10,200	0	0	1,355	1,525
10,201	10,250	0	0	1,338	1,506
10,251	10,300	0	0	1,321	1,487
10,301	10,350	0	0	1,304	1,467
10,351	10,400	0	0	1,287	1,448
10,401	10,450	0	0	1,270	1,429
10,451	10,500	0	0	1,253	1,410
10,501	10,550	0	0	1,236	1,391
10,551	10,600	0	0	1,219	1,372
10,601	10,650	0	0	1,202	1,353
10,651	10,700	0	0	1,185	1,334
10,701	10,750	0	0	1,168	1,314
10,751	10,800	0	0	1,151	1,295
10,801	10,850	0	0	1,134	1,276
10,851	10,900	0	0	1,117	1,257
10,901	10,950	0	0	1,100	1,238
10,951	11,000	0	0	1,083	1,219
11,001	11,050	0	0	1,066	1,200
11,051	11,100	0	0	1,049	1,181
11,101	11,150	0	0	1,032	1,161
11,151	11,200	0	0	1,015	1,142
11,201	11,250	0	0	998	1,123
11,251	11,300	0	0	981	1,104
11,301	11,350	0	0	964	1,085
11,351	11,400	0	0	947	1,066
11,401	11,450	0	0	930	1,047
11,451	11,500	0	0	913	1,028
11,501	11,550	0	0	896	1,008
11,551	11,600	0	0	879	989
11,601	11,650	0	0	862	970
11,651	11,700	0	0	845	951
11,701	11,750	0	0	828	932
11,751	11,800	0	0	811	913
11,801	11,850	0	0	794	894
11,851	11,900	0	0	777	875
11,901	11,950	0	0	760	855
11,951	12,000	0	0	743	836
12,001	12,050	0	0	726	817
12,051	12,100	0	0	709	798
12,101	12,150	0	0	692	779
12,151	12,200	0	0	675	760
12,201	12,250	0	0	658	741
12,251	12,300	0	0	641	722
12,301	12,350	0	0	624	702
12,351	12,400	0	0	607	683
12,401	12,450	0	0	590	664
12,451	12,500	0	0	573	645
12,501	12,550	0	0	556	626
12,551	12,600	0	0	539	607
12,601	12,650	0	0	522	588
12,651	12,700	0	0	505	569
12,701	12,750	0	0	488	549
12,751	12,800	0	0	471	530
12,801	12,850	0	0	454	511
12,851	12,900	0	0	437	492
12,901	12,950	0	0	420	473
12,951	13,000	0	0	403	454
13,001	13,050	0	0	386	435
13,051	13,100	0	0	369	416
13,101	13,150	0	0	352	396
13,151	13,200	0	0	335	377
13,201	13,250	0	0	318	358
13,251	13,300	0	0	301	339
13,301	13,350	0	0	284	320
13,351	13,400	0	0	267	301
13,401	13,450	0	0	250	282
13,451	13,500	0	0	233	263

2016 Earned Income Tax Credit Table

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

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

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	**But Not Over**	**0**	**1**	**2**	**3**
			Your credit is . . .		
13,501	**13,550**	0	0	216	243
13,551	**13,600**	0	0	199	224
13,601	**13,650**	0	0	182	205
13,651	**13,700**	0	0	165	186
13,701	**13,750**	0	0	148	167
13,751	**13,800**	0	0	131	148
13,801	**13,850**	0	0	114	129
13,851	**13,900**	0	0	97	110
13,901	**13,950**	0	0	80	90
13,951	**14,000**	0	0	63	71
14,001	**14,050**	0	0	46	52
14,051	**14,100**	0	0	29	33
14,101	**14,150**	0	0	12	14
14,151	**14,200**	0	0	***	****

*   If the amount you are looking up from the worksheet is at least $6,701 but less than $6,718, and you have no qualifying child, your credit is $1.If the amount you are looking up from the worksheet is $6,718 or more, and you have no qualifying child, you cannot take the credit.

**   If the amount you are looking up from the worksheet is at least $10,051 but less than $10,088, and you have one qualifying child, your credit is $5.If the amount you are looking up from the worksheet is $10,088 or more, and you have one qualifying child, you cannot take the credit.

***   If the amount you are looking up from the worksheet is at least $14,151 but less than $14,162, and you have two qualifying children, your credit is $2.If the amount you are looking up from the worksheet is $14,162 or more, and you have two qualifying children, you cannot take the credit.

**** If the amount you are looking up from the worksheet is at least $14,151 but less than $14,162, and you have three qualifying children, your credit is $2.If the amount you are looking up from the worksheet is $14,162 or more, and you have three qualifying children, you cannot take the credit.

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Visit our website:

ftb.ca.gov

2016 Instructions for Form FTB 3532
Head of Household Filing Status Schedule
References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 2015**, and to the California Revenue and Taxation Code (R&TC).

General Information

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

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

For taxable years beginning on or after January 1, 2015, California requires taxpayers who use head of household (HOH) filing status to file form FTB 3532, Head of Household Filing Status Schedule to report how the HOH filing status was determined.

Attach the completed form FTB 3532, to your Form 540, California Resident Income Tax Return, Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, or Form 540 2EZ, California Income Tax Return, if you claim head of household filing status.

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

A   Purpose

Use form FTB 3532 to report how the HOH filing status was determined.

B   Qualifications

You may qualify for HOH filing status if all of the following apply.

- You were unmarried and not an RDP, or met the requirements to be considered unmarried or considered not in a registered domestic partnership on the last day of the year.
- You paid more than one-half the costs of keeping up your home for the year.
- Your home was the main home for you and a qualifying person who lived with you for more than half the year.
- The qualifying person was related to you and met the requirements to be a qualifying child or qualifying relative. (For a qualifying relative see Gross Income.)
- You were entitled to a Dependent Exemption Credit for your qualifying person. However, you do not have to be entitled to a Dependent Exemption Credit for your qualifying child if you were unmarried and not an RDP, and your qualifying child was also unmarried and not an RDP.
- You were not a nonresident alien at any time during the year.
- You paid more than half the cost of a qualifying person's total support.
- Your qualifying person is a citizen or national of the United States, or a resident of the U.S., Canada, or Mexico.

If you, your spouse/RDP, or your qualifying person who lived with you was absent from your home during the year, see the definition for temporary absence in FTB Pub. 1540, California Head of Household Filing Status. If your qualifying person is your father or mother, see the definition for Parent/Stepparent (Father or Mother) in FTB Pub. 1540.

Specific Line Instructions

The law allowing HOH filing status has very specific requirements that the taxpayer must meet. Get FTB Pub. 1540 for more information.

Part I – Marital Status

Line 1

To qualify for HOH filing status, you must be either unmarried or considered unmarried on the last day of the year. You are considered unmarried on the last day of the year if you meet all of the following tests.

Considered Unmarried or Considered Not in a Registered Domestic Partnership
If you were married or an RDP as of the last day of the tax year or if your spouse/RDP died during the tax year, you may be considered unmarried or considered not in a registered domestic partnership for head of household purposes if you meet all of the following requirements:

- Your spouse/RDP did not live in your home at any time during the last six months of the year (see Temporary Absence in FTB Pub. 1540).
- Your qualifying person is your birth child, stepchild, adopted child, or eligible foster child.
- You paid more than one-half the cost of keeping up your home for the year.
- Your home was the main home for you and your birth child, stepchild, adopted child, or eligible foster child for more than half the year.
- You must be entitled to claim a Dependent Exemption Credit for your child; that is, your child must meet the requirements to be either a qualifying child or qualifying relative and meet the joint return and citizenship tests. You cannot claim a Dependent Exemption Credit for your child if you could be claimed as a dependent by another taxpayer. You can still meet this requirement if the only reason you cannot claim a Dependent Exemption Credit for your child is because either of the following applies, as provided in a decree of divorce, legal separation, or termination of registered domestic partnership, or a written separation agreement that applies to the tax year at issue:
  - The noncustodial parent is entitled to the Dependent Exemption Credit for the child.
  - The custodial parent signed a written statement that he or she will not claim the Dependent Exemption Credit for the child. (The custodial parent may sign federal Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents, or a similar statement. The custodial parent can revoke their federal Form 8332 or similar statement by providing written notice to the other parent.) The noncustodial parent must attach a copy of the statement to his or her income tax return.

If either of the above provisions was contained in a pre-1985 decree or agreement, the noncustodial parent must have provided more than $600 in support for the child during the year.

Part II – Qualifying Person

Line 2

For the purposes of HOH filing status, you must have a qualifying person who is related to you to qualify for head of household filing status. Your qualifying person must meet the requirements to be either a qualifying child or qualifying relative. You must also pay more than half the cost of keeping up your home in which you and the qualifying child or qualifying relative lived for more than half the year. You may not claim yourself, or your spouse/RDP as your qualifying person.

Part III – Qualifying Person Information

Line 3

Enter the qualifying person's name.

Enter the qualifying person's SSN. Verify that the name and SSN match the qualifying person's social security card to avoid disallowance of your HOH filing status. If the person was born in, and later died in, 2016, and does not have a SSN, enter "Died" and attach a copy of the person's birth and death certificates.

Enter the qualifying person's date of birth (mm/dd/yyyy) in the space provided. Incomplete information could result in a disallowance of your HOH filing status.

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

Line 4

Gross Income
Your qualifying relative's gross income must be less than the federal exemption amount for the year in question. Generally, gross income for head of household purposes only includes income that is taxable for federal income tax purposes. It does not include nontaxable income such as welfare benefits or the nontaxable portion of social security benefits.

If your qualifying relative was married or an RDP, you must consider the qualifying relative's community interest in the spouse's/RDP's income in applying the gross income test. For the federal allowable exemption amount, see the federal instruction booklet for that particular tax year. For more information, go to **irs.gov** and search for **17** to find Publication 17, Your Federal Income Tax For Individuals.

Line 5

More Than Half the Year
Just because someone lived with you for six months does not mean that the person lived with you for more than half the year. A year has 365 days, and more than half the year is 183 days. (A leap year has 366 days, and more than half a leap year is 184 days.)

To determine how many days your home was your qualifying person's main home follow these guidelines:

- If you were not married and not an RDP at any time during the year, count all of the days that your qualifying person lived with you in your home.
- If you were married or an RDP at any time during the year and received a final decree of divorce, legal separation or your registered domestic partnership was legally terminated by the last day of the year, add together:
  - Half the number of days that you, your spouse/RDP, and your qualifying person lived together in your home.
  - All of the days that you and your qualifying person lived together in your home without your spouse/RDP (ex-spouse/ex-RDP).
- If you were married or an RDP as of the last day of the year, and you did not live with your spouse/RDP at any time during the last six months of the year, add together:
  - Half the number of days that you, your spouse/RDP, and your qualifying person lived together in your home.
  - All of the days that you and your qualifying person lived together in your home without your spouse/RDP.
- If you were married or an RDP as of the last day of the year, and you lived with your spouse/RDP at any time during the last six months of the year, you cannot qualify for the head of household filing status.

When calculating the above, you may include days when your qualifying person was temporarily absent from your home. Temporary absences include vacations, illness, business, school, or military service.

2016 California 2EZ Table — Single

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

This table gives you credit of $4,129 for your standard deduction, $111 for your personal exemption credit, and $344 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

If Your Income is... At Least	But not over	0	1	2	3
0	13,679	0	0	0	0
13,680	13,779	1	0	0	0
13,780	13,879	3	0	0	0
13,880	13,979	5	0	0	0
13,980	14,079	7	0	0	0
14,080	14,179	9	0	0	0
14,180	14,279	11	0	0	0
14,280	14,379	13	0	0	0
14,380	14,479	15	0	0	0
14,480	14,579	17	0	0	0
14,580	14,679	19	0	0	0
14,680	14,779	21	0	0	0
14,780	14,879	23	0	0	0
14,880	14,979	25	0	0	0
14,980	15,079	27	0	0	0
15,080	15,179	29	0	0	0
15,180	15,279	31	0	0	0
15,280	15,379	33	0	0	0
15,380	15,479	35	0	0	0
15,480	15,579	37	0	0	0
15,580	15,679	39	0	0	0
15,680	15,779	41	0	0	0
15,780	15,879	43	0	0	0
15,880	15,979	45	0	0	0
15,980	16,079	47	0	0	0
16,080	16,179	49	0	0	0
16,180	16,279	51	0	0	0
16,280	16,379	53	0	0	0
16,380	16,479	55	0	0	0
16,480	16,579	57	0	0	0
16,580	16,679	59	0	0	0
16,680	16,779	61	0	0	0
16,780	16,879	63	0	0	0
16,880	16,979	65	0	0	0
16,980	17,079	67	0	0	0
17,080	17,179	69	0	0	0
17,180	17,279	71	0	0	0
17,280	17,379	73	0	0	0
17,380	17,479	75	0	0	0
17,480	17,579	77	0	0	0
17,580	17,679	79	0	0	0
17,680	17,779	81	0	0	0
17,780	17,879	83	0	0	0
17,880	17,979	85	0	0	0
17,980	18,079	87	0	0	0
18,080	18,179	89	0	0	0
18,180	18,279	91	0	0	0
18,280	18,379	93	0	0	0
18,380	18,479	95	0	0	0
18,480	18,579	97	0	0	0
18,580	18,679	99	0	0	0
18,680	18,779	101	0	0	0
18,780	18,879	103	0	0	0
18,880	18,979	105	0	0	0
18,980	19,079	107	0	0	0
19,080	19,179	109	0	0	0
19,180	19,279	111	0	0	0
19,280	19,379	113	0	0	0
19,380	19,479	115	0	0	0
19,480	19,579	117	0	0	0
19,580	19,679	119	0	0	0
19,680	19,779	121	0	0	0
19,780	19,879	123	0	0	0
19,880	19,979	125	0	0	0
19,980	20,079	127	0	0	0
20,080	20,179	129	0	0	0
20,180	20,279	131	0	0	0
20,280	20,379	133	0	0	0
20,380	20,479	135	0	0	0
20,480	20,579	137	0	0	0
20,580	20,679	139	0	0	0
20,680	20,779	141	0	0	0
20,780	20,879	143	0	0	0
20,880	20,979	145	0	0	0
20,980	21,079	147	0	0	0
21,080	21,179	149	0	0	0
21,180	21,279	151	0	0	0
21,280	21,379	153	0	0	0
21,380	21,479	155	0	0	0
21,480	21,579	157	0	0	0
21,580	21,679	159	0	0	0
21,680	21,779	161	0	0	0
21,780	21,879	163	0	0	0
21,880	21,979	165	0	0	0
21,980	22,079	167	0	0	0
22,080	22,179	169	0	0	0
22,180	22,279	171	0	0	0
22,280	22,379	173	0	0	0
22,380	22,479	175	0	0	0
22,480	22,579	177	0	0	0
22,580	22,679	179	0	0	0
22,680	22,779	181	0	0	0
22,780	22,879	183	0	0	0
22,880	22,979	185	0	0	0
22,980	23,079	187	0	0	0
23,080	23,179	189	0	0	0
23,180	23,279	193	0	0	0
23,280	23,379	197	0	0	0
23,380	23,479	201	0	0	0
23,480	23,579	205	0	0	0
23,580	23,679	209	0	0	0
23,680	23,779	213	0	0	0
23,780	23,879	217	0	0	0
23,880	23,979	221	0	0	0
23,980	24,079	225	0	0	0
24,080	24,179	229	0	0	0
24,180	24,279	233	0	0	0
24,280	24,379	237	0	0	0
24,380	24,479	241	0	0	0
24,480	24,579	245	0	0	0
24,580	24,679	249	0	0	0
24,680	24,779	253	0	0	0
24,780	24,879	257	0	0	0
24,880	24,979	261	0	0	0
24,980	25,079	265	0	0	0
25,080	25,179	269	0	0	0
25,180	25,279	273	0	0	0
25,280	25,379	277	0	0	0
25,380	25,479	281	0	0	0
25,480	25,579	285	0	0	0
25,580	25,679	289	0	0	0
25,680	25,779	293	0	0	0
25,780	25,879	297	0	0	0
25,880	25,979	301	0	0	0
25,980	26,079	305	0	0	0
26,080	26,179	309	0	0	0
26,180	26,279	313	0	0	0
26,280	26,379	317	0	0	0
26,380	26,479	321	0	0	0
26,480	26,579	325	0	0	0
26,580	26,679	329	0	0	0
26,680	26,779	333	0	0	0
26,780	26,879	337	0	0	0
26,880	26,979	341	0	0	0
26,980	27,079	345	1	0	0
27,080	27,179	349	5	0	0
27,180	27,279	353	9	0	0
27,280	27,379	357	13	0	0
27,380	27,479	361	17	0	0
27,480	27,579	365	21	0	0
27,580	27,679	369	25	0	0
27,680	27,779	373	29	0	0
27,780	27,879	377	33	0	0
27,880	27,979	381	37	0	0
27,980	28,079	385	41	0	0
28,080	28,179	389	45	0	0
28,180	28,279	393	49	0	0
28,280	28,379	397	53	0	0
28,380	28,479	401	57	0	0
28,480	28,579	405	61	0	0
28,580	28,679	409	65	0	0
28,680	28,779	413	69	0	0
28,780	28,879	417	73	0	0
28,880	28,979	421	77	0	0
28,980	29,079	425	81	0	0
29,080	29,179	429	85	0	0
29,180	29,279	433	89	0	0
29,280	29,379	437	93	0	0
29,380	29,479	441	97	0	0
29,480	29,579	445	101	0	0
29,580	29,679	449	105	0	0
29,680	29,779	453	109	0	0
29,780	29,879	457	113	0	0
29,880	29,979	461	117	0	0
29,980	30,079	465	121	0	0

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

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

If Your Income is…		Number of Dependents				If Your Income is…		Number of Dependents				If Your Income is…		Number of Dependents			
At Least	But not over	0	1	2	3	At Least	But not over	0	1	2	3	At Least	But not over	0	1	2	3
30,080	30,179	469	125	0	0	35,580	35,679	719	375	31	0	41,080	41,179	1,049	705	361	17
30,180	30,279	473	129	0	0	35,680	35,779	725	381	37	0	41,180	41,279	1,055	711	367	23
30,280	30,379	477	133	0	0	35,780	35,879	731	387	43	0	41,280	41,379	1,061	717	373	29
30,380	30,479	481	137	0	0	35,880	35,979	737	393	49	0	41,380	41,479	1,067	723	379	35
30,480	30,579	485	141	0	0	35,980	36,079	743	399	55	0	41,480	41,579	1,073	729	385	41
30,580	30,679	489	145	0	0	36,080	36,179	749	405	61	0	41,580	41,679	1,079	735	391	47
30,680	30,779	493	149	0	0	36,180	36,279	755	411	67	0	41,680	41,779	1,085	741	397	53
30,780	30,879	497	153	0	0	36,280	36,379	761	417	73	0	41,780	41,879	1,091	747	403	59
30,880	30,979	501	157	0	0	36,380	36,479	767	423	79	0	41,880	41,979	1,097	753	409	65
30,980	31,079	505	161	0	0	36,480	36,579	773	429	85	0	41,980	42,079	1,103	759	415	71
31,080	31,179	509	165	0	0	36,580	36,679	779	435	91	0	42,080	42,179	1,109	765	421	77
31,180	31,279	513	169	0	0	36,680	36,779	785	441	97	0	42,180	42,279	1,115	771	427	83
31,280	31,379	517	173	0	0	36,780	36,879	791	447	103	0	42,280	42,379	1,121	777	433	89
31,380	31,479	521	177	0	0	36,880	36,979	797	453	109	0	42,380	42,479	1,127	783	439	95
31,480	31,579	525	181	0	0	36,980	37,079	803	459	115	0	42,480	42,579	1,133	789	445	101
31,580	31,679	529	185	0	0	37,080	37,179	809	465	121	0	42,580	42,679	1,139	795	451	107
31,680	31,779	533	189	0	0	37,180	37,279	815	471	127	0	42,680	42,779	1,145	801	457	113
31,780	31,879	537	193	0	0	37,280	37,379	821	477	133	0	42,780	42,879	1,151	807	463	119
31,880	31,979	541	197	0	0	37,380	37,479	827	483	139	0	42,880	42,979	1,157	813	469	125
31,980	32,079	545	201	0	0	37,480	37,579	833	489	145	0	42,980	43,079	1,163	819	475	131
32,080	32,179	549	205	0	0	37,580	37,679	839	495	151	0	43,080	43,179	1,169	825	481	137
32,180	32,279	553	209	0	0	37,680	37,779	845	501	157	0	43,180	43,279	1,175	831	487	143
32,280	32,379	557	213	0	0	37,780	37,879	851	507	163	0	43,280	43,379	1,181	837	493	149
32,380	32,479	561	217	0	0	37,880	37,979	857	513	169	0	43,380	43,479	1,187	843	499	155
32,480	32,579	565	221	0	0	37,980	38,079	863	519	175	0	43,480	43,579	1,193	849	505	161
32,580	32,679	569	225	0	0	38,080	38,179	869	525	181	0	43,580	43,679	1,199	855	511	167
32,680	32,779	573	229	0	0	38,180	38,279	875	531	187	0	43,680	43,779	1,205	861	517	173
32,780	32,879	577	233	0	0	38,280	38,379	881	537	193	0	43,780	43,879	1,211	867	523	179
32,880	32,979	581	237	0	0	38,380	38,479	887	543	199	0	43,880	43,979	1,217	873	529	185
32,980	33,079	585	241	0	0	38,480	38,579	893	549	205	0	43,980	44,079	1,223	879	535	191
33,080	33,179	589	245	0	0	38,580	38,679	899	555	211	0	44,080	44,179	1,229	885	541	197
33,180	33,279	593	249	0	0	38,680	38,779	905	561	217	0	44,180	44,279	1,235	891	547	203
33,280	33,379	597	253	0	0	38,780	38,879	911	567	223	0	44,280	44,379	1,241	897	553	209
33,380	33,479	601	257	0	0	38,880	38,979	917	573	229	0	44,380	44,479	1,247	903	559	215
33,480	33,579	605	261	0	0	38,980	39,079	923	579	235	0	44,480	44,579	1,253	909	565	221
33,580	33,679	609	265	0	0	39,080	39,179	929	585	241	0	44,580	44,679	1,259	915	571	227
33,680	33,779	613	269	0	0	39,180	39,279	935	591	247	0	44,680	44,779	1,265	921	577	233
33,780	33,879	617	273	0	0	39,280	39,379	941	597	253	0	44,780	44,879	1,271	927	583	239
33,880	33,979	621	277	0	0	39,380	39,479	947	603	259	0	44,880	44,979	1,277	933	589	245
33,980	34,079	625	281	0	0	39,480	39,579	953	609	265	0	44,980	45,079	1,283	939	595	251
34,080	34,179	629	285	0	0	39,580	39,679	959	615	271	0	45,080	45,179	1,289	945	601	257
34,180	34,279	635	291	0	0	39,680	39,779	965	621	277	0	45,180	45,279	1,295	951	607	263
34,280	34,379	641	297	0	0	39,780	39,879	971	627	283	0	45,280	45,379	1,301	957	613	269
34,380	34,479	647	303	0	0	39,880	39,979	977	633	289	0	45,380	45,479	1,307	963	619	275
34,480	34,579	653	309	0	0	39,980	40,079	983	639	295	0	45,480	45,579	1,313	969	625	281
34,580	34,679	659	315	0	0	40,080	40,179	989	645	301	0	45,580	45,679	1,319	975	631	287
34,680	34,779	665	321	0	0	40,180	40,279	995	651	307	0	45,680	45,779	1,325	981	637	293
34,780	34,879	671	327	0	0	40,280	40,379	1,001	657	313	0	45,780	45,879	1,332	988	644	300
34,880	34,979	677	333	0	0	40,380	40,479	1,007	663	319	0	45,880	45,979	1,340	996	652	308
34,980	35,079	683	339	0	0	40,480	40,579	1,013	669	325	0	45,980	46,079	1,348	1,004	660	316
35,080	35,179	689	345	1	0	40,580	40,679	1,019	675	331	0	46,080	46,179	1,356	1,012	668	324
35,180	35,279	695	351	7	0	40,680	40,779	1,025	681	337	0	46,180	46,279	1,364	1,020	676	332
35,280	35,379	701	357	13	0	40,780	40,879	1,031	687	343	0	46,280	46,379	1,372	1,028	684	340
35,380	35,479	707	363	19	0	40,880	40,979	1,037	693	349	5	46,380	46,479	1,380	1,036	692	348
35,480	35,579	713	369	25	0	40,980	41,079	1,043	699	355	11	46,480	46,579	1,388	1,044	700	356

2016 California 2EZ Table

Single
(continued)

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

This table gives you credit of $4,129 for your standard deduction, $111 for your personal exemption credit, and $344 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

If Your Income is... At Least	But not over	0	1	2	3
46,580	46,679	1,396	1,052	708	364
46,680	46,779	1,404	1,060	716	372
46,780	46,879	1,412	1,068	724	380
46,880	46,979	1,420	1,076	732	388
46,980	47,079	1,428	1,084	740	396
47,080	47,179	1,436	1,092	748	404
47,180	47,279	1,444	1,100	756	412
47,280	47,379	1,452	1,108	764	420
47,380	47,479	1,460	1,116	772	428
47,480	47,579	1,468	1,124	780	436
47,580	47,679	1,476	1,132	788	444
47,680	47,779	1,484	1,140	796	452
47,780	47,879	1,492	1,148	804	460
47,880	47,979	1,500	1,156	812	468
47,980	48,079	1,508	1,164	820	476
48,080	48,179	1,516	1,172	828	484
48,180	48,279	1,524	1,180	836	492
48,280	48,379	1,532	1,188	844	500
48,380	48,479	1,540	1,196	852	508
48,480	48,579	1,548	1,204	860	516
48,580	48,679	1,556	1,212	868	524
48,680	48,779	1,564	1,220	876	532
48,780	48,879	1,572	1,228	884	540
48,880	48,979	1,580	1,236	892	548
48,980	49,079	1,588	1,244	900	556
49,080	49,179	1,596	1,252	908	564
49,180	49,279	1,604	1,260	916	572
49,280	49,379	1,612	1,268	924	580
49,380	49,479	1,620	1,276	932	588
49,480	49,579	1,628	1,284	940	596
49,580	49,679	1,636	1,292	948	604
49,680	49,779	1,644	1,300	956	612
49,780	49,879	1,652	1,308	964	620
49,880	49,979	1,660	1,316	972	628
49,980	50,079	1,668	1,324	980	636
50,080	50,179	1,676	1,332	988	644
50,180	50,279	1,684	1,340	996	652
50,280	50,379	1,692	1,348	1,004	660
50,380	50,479	1,700	1,356	1,012	668
50,480	50,579	1,708	1,364	1,020	676
50,580	50,679	1,716	1,372	1,028	684
50,680	50,779	1,724	1,380	1,036	692
50,780	50,879	1,732	1,388	1,044	700
50,880	50,979	1,740	1,396	1,052	708
50,980	51,079	1,748	1,404	1,060	716
51,080	51,179	1,756	1,412	1,068	724
51,180	51,279	1,764	1,420	1,076	732
51,280	51,379	1,772	1,428	1,084	740
51,380	51,479	1,780	1,436	1,092	748
51,480	51,579	1,788	1,444	1,100	756
51,580	51,679	1,796	1,452	1,108	764
51,680	51,779	1,804	1,460	1,116	772
51,780	51,879	1,812	1,468	1,124	780
51,880	51,979	1,820	1,476	1,132	788
51,980	52,079	1,828	1,484	1,140	796
52,080	52,179	1,836	1,492	1,148	804
52,180	52,279	1,844	1,500	1,156	812
52,280	52,379	1,852	1,508	1,164	820
52,380	52,479	1,860	1,516	1,172	828
52,480	52,579	1,868	1,524	1,180	836
52,580	52,679	1,876	1,532	1,188	844
52,680	52,779	1,884	1,540	1,196	852
52,780	52,879	1,892	1,548	1,204	860
52,880	52,979	1,900	1,556	1,212	868
52,980	53,079	1,908	1,564	1,220	876
53,080	53,179	1,916	1,572	1,228	884
53,180	53,279	1,924	1,580	1,236	892
53,280	53,379	1,932	1,588	1,244	900
53,380	53,479	1,940	1,596	1,252	908
53,480	53,579	1,948	1,604	1,260	916
53,580	53,679	1,956	1,612	1,268	924
53,680	53,779	1,964	1,620	1,276	932
53,780	53,879	1,972	1,628	1,284	940
53,880	53,979	1,980	1,636	1,292	948
53,980	54,079	1,988	1,644	1,300	956
54,080	54,179	1,996	1,652	1,308	964
54,180	54,279	2,004	1,660	1,316	972
54,280	54,379	2,012	1,668	1,324	980
54,380	54,479	2,020	1,676	1,332	988
54,480	54,579	2,028	1,684	1,340	996
54,580	54,679	2,036	1,692	1,348	1,004
54,680	54,779	2,044	1,700	1,356	1,012
54,780	54,879	2,052	1,708	1,364	1,020
54,880	54,979	2,060	1,716	1,372	1,028
54,980	55,079	2,068	1,724	1,380	1,036
55,080	55,179	2,076	1,732	1,388	1,044
55,180	55,279	2,084	1,740	1,396	1,052
55,280	55,379	2,092	1,748	1,404	1,060
55,380	55,479	2,100	1,756	1,412	1,068
55,480	55,579	2,108	1,764	1,420	1,076
55,580	55,679	2,116	1,772	1,428	1,084
55,680	55,779	2,124	1,780	1,436	1,092
55,780	55,879	2,132	1,788	1,444	1,100
55,880	55,979	2,140	1,796	1,452	1,108
55,980	56,079	2,148	1,804	1,460	1,116
56,080	56,179	2,156	1,812	1,468	1,124
56,180	56,279	2,164	1,820	1,476	1,132
56,280	56,379	2,172	1,828	1,484	1,140
56,380	56,479	2,180	1,836	1,492	1,148
56,480	56,579	2,188	1,844	1,500	1,156
56,580	56,679	2,196	1,852	1,508	1,164
56,680	56,779	2,204	1,860	1,516	1,172
56,780	56,879	2,214	1,870	1,526	1,182
56,880	56,979	2,223	1,879	1,535	1,191
56,980	57,079	2,232	1,888	1,544	1,200
57,080	57,179	2,242	1,898	1,554	1,210
57,180	57,279	2,251	1,907	1,563	1,219
57,280	57,379	2,260	1,916	1,572	1,228
57,380	57,479	2,269	1,925	1,581	1,237
57,480	57,579	2,279	1,935	1,591	1,247
57,580	57,679	2,288	1,944	1,600	1,256
57,680	57,779	2,297	1,953	1,609	1,265
57,780	57,879	2,307	1,963	1,619	1,275
57,880	57,979	2,316	1,972	1,628	1,284
57,980	58,079	2,325	1,981	1,637	1,293
58,080	58,179	2,335	1,991	1,647	1,303
58,180	58,279	2,344	2,000	1,656	1,312
58,280	58,379	2,353	2,009	1,665	1,321
58,380	58,479	2,362	2,018	1,674	1,330
58,480	58,579	2,372	2,028	1,684	1,340
58,580	58,679	2,381	2,037	1,693	1,349
58,680	58,779	2,390	2,046	1,702	1,358
58,780	58,879	2,400	2,056	1,712	1,368
58,880	58,979	2,409	2,065	1,721	1,377
58,980	59,079	2,418	2,074	1,730	1,386
59,080	59,179	2,428	2,084	1,740	1,396
59,180	59,279	2,437	2,093	1,749	1,405
59,280	59,379	2,446	2,102	1,758	1,414
59,380	59,479	2,455	2,111	1,767	1,423
59,480	59,579	2,465	2,121	1,777	1,433
59,580	59,679	2,474	2,130	1,786	1,442
59,680	59,779	2,483	2,139	1,795	1,451
59,780	59,879	2,493	2,149	1,805	1,461
59,880	59,979	2,502	2,158	1,814	1,470
59,980	60,079	2,511	2,167	1,823	1,479
60,080	60,179	2,521	2,177	1,833	1,489
60,180	60,279	2,530	2,186	1,842	1,498
60,280	60,379	2,539	2,195	1,851	1,507
60,380	60,479	2,548	2,204	1,860	1,516
60,480	60,579	2,558	2,214	1,870	1,526
60,580	60,679	2,567	2,223	1,879	1,535
60,680	60,779	2,576	2,232	1,888	1,544
60,780	60,879	2,586	2,242	1,898	1,554
60,880	60,979	2,595	2,251	1,907	1,563
60,980	61,079	2,604	2,260	1,916	1,572
61,080	61,179	2,614	2,270	1,926	1,582
61,180	61,279	2,623	2,279	1,935	1,591
61,280	61,379	2,632	2,288	1,944	1,600
61,380	61,479	2,641	2,297	1,953	1,609
61,480	61,579	2,651	2,307	1,963	1,619
61,580	61,679	2,660	2,316	1,972	1,628
61,680	61,779	2,669	2,325	1,981	1,637
61,780	61,879	2,679	2,335	1,991	1,647
61,880	61,979	2,688	2,344	2,000	1,656
61,980	62,079	2,697	2,353	2,009	1,665
62,080	62,179	2,707	2,363	2,019	1,675
62,180	62,279	2,716	2,372	2,028	1,684
62,280	62,379	2,725	2,381	2,037	1,693
62,380	62,479	2,734	2,390	2,046	1,702
62,480	62,579	2,744	2,400	2,056	1,712
62,580	62,679	2,753	2,409	2,065	1,721
62,680	62,779	2,762	2,418	2,074	1,730
62,780	62,879	2,772	2,428	2,084	1,740
62,880	62,979	2,781	2,437	2,093	1,749
62,980	63,079	2,790	2,446	2,102	1,758

Continued on next page.

2016 California 2EZ Table

Single

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

This table gives you credit of $4,129 for your standard deduction, $111 for your personal exemption credit, and $344 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

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

At Least	But not over	0	1	2	3
63,080	63,179	2,800	2,456	2,112	1,768
63,180	63,279	2,809	2,465	2,121	1,777
63,280	63,379	2,818	2,474	2,130	1,786
63,380	63,479	2,827	2,483	2,139	1,795
63,480	63,579	2,837	2,493	2,149	1,805
63,580	63,679	2,846	2,502	2,158	1,814
63,680	63,779	2,855	2,511	2,167	1,823
63,780	63,879	2,865	2,521	2,177	1,833
63,880	63,979	2,874	2,530	2,186	1,842
63,980	64,079	2,883	2,539	2,195	1,851
64,080	64,179	2,893	2,549	2,205	1,861
64,180	64,279	2,902	2,558	2,214	1,870
64,280	64,379	2,911	2,567	2,223	1,879
64,380	64,479	2,920	2,576	2,232	1,888
64,480	64,579	2,930	2,586	2,242	1,898
64,580	64,679	2,939	2,595	2,251	1,907
64,680	64,779	2,948	2,604	2,260	1,916
64,780	64,879	2,958	2,614	2,270	1,926
64,880	64,979	2,967	2,623	2,279	1,935
64,980	65,079	2,976	2,632	2,288	1,944
65,080	65,179	2,986	2,642	2,298	1,954
65,180	65,279	2,995	2,651	2,307	1,963
65,280	65,379	3,004	2,660	2,316	1,972
65,380	65,479	3,013	2,669	2,325	1,981
65,480	65,579	3,023	2,679	2,335	1,991
65,580	65,679	3,032	2,688	2,344	2,000
65,680	65,779	3,041	2,697	2,353	2,009
65,780	65,879	3,051	2,707	2,363	2,019
65,880	65,979	3,060	2,716	2,372	2,028
65,980	66,079	3,069	2,725	2,381	2,037
66,080	66,179	3,079	2,735	2,391	2,047
66,180	66,279	3,088	2,744	2,400	2,056
66,280	66,379	3,097	2,753	2,409	2,065
66,380	66,479	3,106	2,762	2,418	2,074
66,480	66,579	3,116	2,772	2,428	2,084
66,580	66,679	3,125	2,781	2,437	2,093
66,680	66,779	3,134	2,790	2,446	2,102
66,780	66,879	3,144	2,800	2,456	2,112
66,880	66,979	3,153	2,809	2,465	2,121
66,980	67,079	3,162	2,818	2,474	2,130
67,080	67,179	3,172	2,828	2,484	2,140
67,180	67,279	3,181	2,837	2,493	2,149
67,280	67,379	3,190	2,846	2,502	2,158
67,380	67,479	3,199	2,855	2,511	2,167
67,480	67,579	3,209	2,865	2,521	2,177
67,580	67,679	3,218	2,874	2,530	2,186
67,680	67,779	3,227	2,883	2,539	2,195
67,780	67,879	3,237	2,893	2,549	2,205
67,880	67,979	3,246	2,902	2,558	2,214
67,980	68,079	3,255	2,911	2,567	2,223
68,080	68,179	3,265	2,921	2,577	2,233
68,180	68,279	3,274	2,930	2,586	2,242
68,280	68,379	3,283	2,939	2,595	2,251
68,380	68,479	3,292	2,948	2,604	2,260
68,480	68,579	3,302	2,958	2,614	2,270
68,580	68,679	3,311	2,967	2,623	2,279
68,680	68,779	3,320	2,976	2,632	2,288
68,780	68,879	3,330	2,986	2,642	2,298
68,880	68,979	3,339	2,995	2,651	2,307
68,980	69,079	3,348	3,004	2,660	2,316
69,080	69,179	3,358	3,014	2,670	2,326
69,180	69,279	3,367	3,023	2,679	2,335
69,280	69,379	3,376	3,032	2,688	2,344
69,380	69,479	3,385	3,041	2,697	2,353
69,480	69,579	3,395	3,051	2,707	2,363
69,580	69,679	3,404	3,060	2,716	2,372
69,680	69,779	3,413	3,069	2,725	2,381
69,780	69,879	3,423	3,079	2,735	2,391
69,880	69,979	3,432	3,088	2,744	2,400
69,980	70,079	3,441	3,097	2,753	2,409
70,080	70,179	3,451	3,107	2,763	2,419
70,180	70,279	3,460	3,116	2,772	2,428
70,280	70,379	3,469	3,125	2,781	2,437
70,380	70,479	3,478	3,134	2,790	2,446
70,480	70,579	3,488	3,144	2,800	2,456
70,580	70,679	3,497	3,153	2,809	2,465
70,680	70,779	3,506	3,162	2,818	2,474
70,780	70,879	3,516	3,172	2,828	2,484
70,880	70,979	3,525	3,181	2,837	2,493
70,980	71,079	3,534	3,190	2,846	2,502
71,080	71,179	3,544	3,200	2,856	2,512
71,180	71,279	3,553	3,209	2,865	2,521
71,280	71,379	3,562	3,218	2,874	2,530
71,380	71,479	3,571	3,227	2,883	2,539
71,480	71,579	3,581	3,237	2,893	2,549
71,580	71,679	3,590	3,246	2,902	2,558
71,680	71,779	3,599	3,255	2,911	2,567
71,780	71,879	3,609	3,265	2,921	2,577
71,880	71,979	3,618	3,274	2,930	2,586
71,980	72,079	3,627	3,283	2,939	2,595
72,080	72,179	3,637	3,293	2,949	2,605
72,180	72,279	3,646	3,302	2,958	2,614
72,280	72,379	3,655	3,311	2,967	2,623
72,380	72,479	3,664	3,320	2,976	2,632
72,480	72,579	3,674	3,330	2,986	2,642
72,580	72,679	3,683	3,339	2,995	2,651
72,680	72,779	3,692	3,348	3,004	2,660
72,780	72,879	3,702	3,358	3,014	2,670
72,880	72,979	3,711	3,367	3,023	2,679
72,980	73,079	3,720	3,376	3,032	2,688
73,080	73,179	3,730	3,386	3,042	2,698
73,180	73,279	3,739	3,395	3,051	2,707
73,280	73,379	3,748	3,404	3,060	2,716
73,380	73,479	3,757	3,413	3,069	2,725
73,480	73,579	3,767	3,423	3,079	2,735
73,580	73,679	3,776	3,432	3,088	2,744
73,680	73,779	3,785	3,441	3,097	2,753
73,780	73,879	3,795	3,451	3,107	2,763
73,880	73,979	3,804	3,460	3,116	2,772
73,980	74,079	3,813	3,469	3,125	2,781
74,080	74,179	3,823	3,479	3,135	2,791
74,180	74,279	3,832	3,488	3,144	2,800
74,280	74,379	3,841	3,497	3,153	2,809
74,380	74,479	3,850	3,506	3,162	2,818
74,480	74,579	3,860	3,516	3,172	2,828
74,580	74,679	3,869	3,525	3,181	2,837
74,680	74,779	3,878	3,534	3,190	2,846
74,780	74,879	3,888	3,544	3,200	2,856
74,880	74,979	3,897	3,553	3,209	2,865
74,980	75,079	3,906	3,562	3,218	2,874
75,080	75,179	3,916	3,572	3,228	2,884
75,180	75,279	3,925	3,581	3,237	2,893
75,280	75,379	3,934	3,590	3,246	2,902
75,380	75,479	3,943	3,599	3,255	2,911
75,480	75,579	3,953	3,609	3,265	2,921
75,580	75,679	3,962	3,618	3,274	2,930
75,680	75,779	3,971	3,627	3,283	2,939
75,780	75,879	3,981	3,637	3,293	2,949
75,880	75,979	3,990	3,646	3,302	2,958
75,980	76,079	3,999	3,655	3,311	2,967
76,080	76,179	4,009	3,665	3,321	2,977
76,180	76,279	4,018	3,674	3,330	2,986
76,280	76,379	4,027	3,683	3,339	2,995
76,380	76,479	4,036	3,692	3,348	3,004
76,480	76,579	4,046	3,702	3,358	3,014
76,580	76,679	4,055	3,711	3,367	3,023
76,680	76,779	4,064	3,720	3,376	3,032
76,780	76,879	4,074	3,730	3,386	3,042
76,880	76,979	4,083	3,739	3,395	3,051
76,980	77,079	4,092	3,748	3,404	3,060
77,080	77,179	4,102	3,758	3,414	3,070
77,180	77,279	4,111	3,767	3,423	3,079
77,280	77,379	4,120	3,776	3,432	3,088
77,380	77,479	4,129	3,785	3,441	3,097
77,480	77,579	4,139	3,795	3,451	3,107
77,580	77,679	4,148	3,804	3,460	3,116
77,680	77,779	4,157	3,813	3,469	3,125
77,780	77,879	4,167	3,823	3,479	3,135
77,880	77,979	4,176	3,832	3,488	3,144
77,980	78,079	4,185	3,841	3,497	3,153
78,080	78,179	4,195	3,851	3,507	3,163
78,180	78,279	4,204	3,860	3,516	3,172
78,280	78,379	4,213	3,869	3,525	3,181
78,380	78,479	4,222	3,878	3,534	3,190
78,480	78,579	4,232	3,888	3,544	3,200
78,580	78,679	4,241	3,897	3,553	3,209
78,680	78,779	4,250	3,906	3,562	3,218
78,780	78,879	4,260	3,916	3,572	3,228
78,880	78,979	4,269	3,925	3,581	3,237
78,980	79,079	4,278	3,934	3,590	3,246
79,080	79,179	4,288	3,944	3,600	3,256
79,180	79,279	4,297	3,953	3,609	3,265
79,280	79,379	4,306	3,962	3,618	3,274
79,380	79,479	4,315	3,971	3,627	3,283
79,480	79,579	4,325	3,981	3,637	3,293

2016 California 2EZ Table

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

Single
(continued)

This table gives you credit of $4,129 for your standard deduction, $111 for your personal exemption credit, and $344 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

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

If Your Income is… At Least	But not over	0	1	2	3
79,580	79,679	4,334	3,990	3,646	3,302
79,680	79,779	4,343	3,999	3,655	3,311
79,780	79,879	4,353	4,009	3,665	3,321
79,880	79,979	4,362	4,018	3,674	3,330
79,980	80,079	4,371	4,027	3,683	3,339
80,080	80,179	4,381	4,037	3,693	3,349
80,180	80,279	4,390	4,046	3,702	3,358
80,280	80,379	4,399	4,055	3,711	3,367
80,380	80,479	4,408	4,064	3,720	3,376
80,480	80,579	4,418	4,074	3,730	3,386
80,580	80,679	4,427	4,083	3,739	3,395
80,680	80,779	4,436	4,092	3,748	3,404
80,780	80,879	4,446	4,102	3,758	3,414
80,880	80,979	4,455	4,111	3,767	3,423
80,980	81,079	4,464	4,120	3,776	3,432
81,080	81,179	4,474	4,130	3,786	3,442
81,180	81,279	4,483	4,139	3,795	3,451
81,280	81,379	4,492	4,148	3,804	3,460
81,380	81,479	4,501	4,157	3,813	3,469
81,480	81,579	4,511	4,167	3,823	3,479
81,580	81,679	4,520	4,176	3,832	3,488
81,680	81,779	4,529	4,185	3,841	3,497
81,780	81,879	4,539	4,195	3,851	3,507
81,880	81,979	4,548	4,204	3,860	3,516
81,980	82,079	4,557	4,213	3,869	3,525
82,080	82,179	4,567	4,223	3,879	3,535
82,180	82,279	4,576	4,232	3,888	3,544
82,280	82,379	4,585	4,241	3,897	3,553
82,380	82,479	4,594	4,250	3,906	3,562
82,480	82,579	4,604	4,260	3,916	3,572
82,580	82,679	4,613	4,269	3,925	3,581
82,680	82,779	4,622	4,278	3,934	3,590
82,780	82,879	4,632	4,288	3,944	3,600
82,880	82,979	4,641	4,297	3,953	3,609
82,980	83,079	4,650	4,306	3,962	3,618
83,080	83,179	4,660	4,316	3,972	3,628
83,180	83,279	4,669	4,325	3,981	3,637
83,280	83,379	4,678	4,334	3,990	3,646
83,380	83,479	4,687	4,343	3,999	3,655
83,480	83,579	4,697	4,353	4,009	3,665
83,580	83,679	4,706	4,362	4,018	3,674
83,680	83,779	4,715	4,371	4,027	3,683
83,780	83,879	4,725	4,381	4,037	3,693
83,880	83,979	4,734	4,390	4,046	3,702
83,980	84,079	4,743	4,399	4,055	3,711
84,080	84,179	4,753	4,409	4,065	3,721
84,180	84,279	4,762	4,418	4,074	3,730
84,280	84,379	4,771	4,427	4,083	3,739
84,380	84,479	4,780	4,436	4,092	3,748
84,480	84,579	4,790	4,446	4,102	3,758
84,580	84,679	4,799	4,455	4,111	3,767
84,680	84,779	4,808	4,464	4,120	3,776
84,780	84,879	4,818	4,474	4,130	3,786
84,880	84,979	4,827	4,483	4,139	3,795
84,980	85,079	4,836	4,492	4,148	3,804

If Your Income is… At Least	But not over	0	1	2	3
85,080	85,179	4,846	4,502	4,158	3,814
85,180	85,279	4,855	4,511	4,167	3,823
85,280	85,379	4,864	4,520	4,176	3,832
85,380	85,479	4,873	4,529	4,185	3,841
85,480	85,579	4,883	4,539	4,195	3,851
85,580	85,679	4,892	4,548	4,204	3,860
85,680	85,779	4,901	4,557	4,213	3,869
85,780	85,879	4,911	4,567	4,223	3,879
85,880	85,979	4,920	4,576	4,232	3,888
85,980	86,079	4,929	4,585	4,241	3,897
86,080	86,179	4,939	4,595	4,251	3,907
86,180	86,279	4,948	4,604	4,260	3,916
86,280	86,379	4,957	4,613	4,269	3,925
86,380	86,479	4,966	4,622	4,278	3,934
86,480	86,579	4,976	4,632	4,288	3,944
86,580	86,679	4,985	4,641	4,297	3,953
86,680	86,779	4,994	4,650	4,306	3,962
86,780	86,879	5,004	4,660	4,316	3,972
86,880	86,979	5,013	4,669	4,325	3,981
86,980	87,079	5,022	4,678	4,334	3,990
87,080	87,179	5,032	4,688	4,344	4,000
87,180	87,279	5,041	4,697	4,353	4,009
87,280	87,379	5,050	4,706	4,362	4,018
87,380	87,479	5,059	4,715	4,371	4,027
87,480	87,579	5,069	4,725	4,381	4,037
87,580	87,679	5,078	4,734	4,390	4,046
87,680	87,779	5,087	4,743	4,399	4,055
87,780	87,879	5,097	4,753	4,409	4,065
87,880	87,979	5,106	4,762	4,418	4,074
87,980	88,079	5,115	4,771	4,427	4,083
88,080	88,179	5,125	4,781	4,437	4,093
88,180	88,279	5,134	4,790	4,446	4,102
88,280	88,379	5,143	4,799	4,455	4,111
88,380	88,479	5,152	4,808	4,464	4,120
88,480	88,579	5,162	4,818	4,474	4,130
88,580	88,679	5,171	4,827	4,483	4,139
88,680	88,779	5,180	4,836	4,492	4,148
88,780	88,879	5,190	4,846	4,502	4,158
88,880	88,979	5,199	4,855	4,511	4,167
88,980	89,079	5,208	4,864	4,520	4,176
89,080	89,179	5,218	4,874	4,530	4,186
89,180	89,279	5,227	4,883	4,539	4,195
89,280	89,379	5,236	4,892	4,548	4,204
89,380	89,479	5,245	4,901	4,557	4,213
89,480	89,579	5,255	4,911	4,567	4,223
89,580	89,679	5,264	4,920	4,576	4,232
89,680	89,779	5,273	4,929	4,585	4,241
89,780	89,879	5,283	4,939	4,595	4,251
89,880	89,979	5,292	4,948	4,604	4,260
89,980	90,079	5,301	4,957	4,613	4,269
90,080	90,179	5,311	4,967	4,623	4,279
90,180	90,279	5,320	4,976	4,632	4,288
90,280	90,379	5,329	4,985	4,641	4,297
90,380	90,479	5,338	4,994	4,650	4,306
90,480	90,579	5,348	5,004	4,660	4,316

If Your Income is… At Least	But not over	0	1	2	3
90,580	90,679	5,357	5,013	4,669	4,325
90,680	90,779	5,366	5,022	4,678	4,334
90,780	90,879	5,376	5,032	4,688	4,344
90,880	90,979	5,385	5,041	4,697	4,353
90,980	91,079	5,394	5,050	4,706	4,362
91,080	91,179	5,404	5,060	4,716	4,372
91,180	91,279	5,413	5,069	4,725	4,381
91,280	91,379	5,422	5,078	4,734	4,390
91,380	91,479	5,431	5,087	4,743	4,399
91,480	91,579	5,441	5,097	4,753	4,409
91,580	91,679	5,450	5,106	4,762	4,418
91,680	91,779	5,459	5,115	4,771	4,427
91,780	91,879	5,469	5,125	4,781	4,437
91,880	91,979	5,478	5,134	4,790	4,446
91,980	92,079	5,487	5,143	4,799	4,455
92,080	92,179	5,497	5,153	4,809	4,465
92,180	92,279	5,506	5,162	4,818	4,474
92,280	92,379	5,515	5,171	4,827	4,483
92,380	92,479	5,524	5,180	4,836	4,492
92,480	92,579	5,534	5,190	4,846	4,502
92,580	92,679	5,543	5,199	4,855	4,511
92,680	92,779	5,552	5,208	4,864	4,520
92,780	92,879	5,562	5,218	4,874	4,530
92,880	92,979	5,571	5,227	4,883	4,539
92,980	93,079	5,580	5,236	4,892	4,548
93,080	93,179	5,590	5,246	4,902	4,558
93,180	93,279	5,599	5,255	4,911	4,567
93,280	93,379	5,608	5,264	4,920	4,576
93,380	93,479	5,617	5,273	4,929	4,585
93,480	93,579	5,627	5,283	4,939	4,595
93,580	93,679	5,636	5,292	4,948	4,604
93,680	93,779	5,645	5,301	4,957	4,613
93,780	93,879	5,655	5,311	4,967	4,623
93,880	93,979	5,664	5,320	4,976	4,632
93,980	94,079	5,673	5,329	4,985	4,641
94,080	94,179	5,683	5,339	4,995	4,651
94,180	94,279	5,692	5,348	5,004	4,660
94,280	94,379	5,701	5,357	5,013	4,669
94,380	94,479	5,710	5,366	5,022	4,678
94,480	94,579	5,720	5,376	5,032	4,688
94,580	94,679	5,729	5,385	5,041	4,697
94,680	94,779	5,738	5,394	5,050	4,706
94,780	94,879	5,748	5,404	5,060	4,716
94,880	94,979	5,757	5,413	5,069	4,725
94,980	95,079	5,766	5,422	5,078	4,734
95,080	95,179	5,776	5,432	5,088	4,744
95,180	95,279	5,785	5,441	5,097	4,753
95,280	95,379	5,794	5,450	5,106	4,762
95,380	95,479	5,803	5,459	5,115	4,771
95,480	95,579	5,813	5,469	5,125	4,781
95,580	95,679	5,822	5,478	5,134	4,790
95,680	95,779	5,831	5,487	5,143	4,799
95,780	95,879	5,841	5,497	5,153	4,809
95,880	95,979	5,850	5,506	5,162	4,818
95,980	96,079	5,859	5,515	5,171	4,827

This table gives you credit of $4,129 for your standard deduction, $111 for your personal exemption credit, and $344 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

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

At Least	But not over	0	1	2	3
96,080	96,179	5,869	5,525	5,181	4,837
96,180	96,279	5,878	5,534	5,190	4,846
96,280	96,379	5,887	5,543	5,199	4,855
96,380	96,479	5,896	5,552	5,208	4,864
96,480	96,579	5,906	5,562	5,218	4,874
96,580	96,679	5,915	5,571	5,227	4,883
96,680	96,779	5,924	5,580	5,236	4,892
96,780	96,879	5,934	5,590	5,246	4,902
96,880	96,979	5,943	5,599	5,255	4,911
96,980	97,079	5,952	5,608	5,264	4,920
97,080	97,179	5,962	5,618	5,274	4,930
97,180	97,279	5,971	5,627	5,283	4,939
97,280	97,379	5,980	5,636	5,292	4,948
97,380	97,479	5,989	5,645	5,301	4,957
97,480	97,579	5,999	5,655	5,311	4,967
97,580	97,679	6,008	5,664	5,320	4,976
97,680	97,779	6,017	5,673	5,329	4,985
97,780	97,879	6,027	5,683	5,339	4,995
97,880	97,979	6,036	5,692	5,348	5,004
97,980	98,079	6,045	5,701	5,357	5,013
98,080	98,179	6,055	5,711	5,367	5,023
98,180	98,279	6,064	5,720	5,376	5,032
98,280	98,379	6,073	5,729	5,385	5,041
98,380	98,479	6,082	5,738	5,394	5,050
98,480	98,579	6,092	5,748	5,404	5,060

At Least	But not over	0	1	2	3
98,580	98,679	6,101	5,757	5,413	5,069
98,680	98,779	6,110	5,766	5,422	5,078
98,780	98,879	6,120	5,776	5,432	5,088
98,880	98,979	6,129	5,785	5,441	5,097
98,980	99,079	6,138	5,794	5,450	5,106
99,080	99,179	6,148	5,804	5,460	5,116
99,180	99,279	6,157	5,813	5,469	5,125
99,280	99,379	6,166	5,822	5,478	5,134
99,380	99,479	6,175	5,831	5,487	5,143
99,480	99,579	6,185	5,841	5,497	5,153
99,580	99,679	6,194	5,850	5,506	5,162
99,680	99,779	6,203	5,859	5,515	5,171
99,780	99,879	6,213	5,869	5,525	5,181
99,880	99,979	6,222	5,878	5,534	5,190
99,980	100,000	6,231	5,887	5,543	5,199

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

2016 California 2EZ Table — Married/RDP Filing Jointly or Qualifying Widow(er)

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

This table gives you credit of $8,258 for your standard deduction, $222 for your personal exemption credit, and $344 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

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

If Your Income is… At Least	But not over	0	1	2	3
0	27,408	0	0	0	0
27,409	27,508	2	0	0	0
27,509	27,608	4	0	0	0
27,609	27,708	6	0	0	0
27,709	27,808	8	0	0	0
27,809	27,908	10	0	0	0
27,909	28,008	12	0	0	0
28,009	28,108	14	0	0	0
28,109	28,208	16	0	0	0
28,209	28,308	18	0	0	0
28,309	28,408	20	0	0	0
28,409	28,508	22	0	0	0
28,509	28,608	24	0	0	0
28,609	28,708	26	0	0	0
28,709	28,808	28	0	0	0
28,809	28,908	30	0	0	0
28,909	29,008	32	0	0	0
29,009	29,108	34	0	0	0
29,109	29,208	36	0	0	0
29,209	29,308	38	0	0	0
29,309	29,408	40	0	0	0
29,409	29,508	42	0	0	0
29,509	29,608	44	0	0	0
29,609	29,708	46	0	0	0
29,709	29,808	48	0	0	0
29,809	29,908	50	0	0	0
29,909	30,008	52	0	0	0
30,009	30,108	54	0	0	0
30,109	30,208	56	0	0	0
30,209	30,308	58	0	0	0
30,309	30,408	60	0	0	0
30,409	30,508	62	0	0	0
30,509	30,608	64	0	0	0
30,609	30,708	66	0	0	0
30,709	30,808	68	0	0	0
30,809	30,908	70	0	0	0
30,909	31,008	72	0	0	0
31,009	31,108	74	0	0	0
31,109	31,208	76	0	0	0
31,209	31,308	78	0	0	0
31,309	31,408	80	0	0	0
31,409	31,508	82	0	0	0
31,509	31,608	84	0	0	0
31,609	31,708	86	0	0	0
31,709	31,808	88	0	0	0
31,809	31,908	90	0	0	0
31,909	32,008	92	0	0	0
32,009	32,108	94	0	0	0
32,109	32,208	96	0	0	0
32,209	32,308	98	0	0	0
32,309	32,408	100	0	0	0
32,409	32,508	102	0	0	0
32,509	32,608	104	0	0	0
32,609	32,708	106	0	0	0
32,709	32,808	108	0	0	0

If Your Income is… At Least	But not over	0	1	2	3
32,809	32,908	110	0	0	0
32,909	33,008	112	0	0	0
33,009	33,108	114	0	0	0
33,109	33,208	116	0	0	0
33,209	33,308	118	0	0	0
33,309	33,408	120	0	0	0
33,409	33,508	122	0	0	0
33,509	33,608	124	0	0	0
33,609	33,708	126	0	0	0
33,709	33,808	128	0	0	0
33,809	33,908	130	0	0	0
33,909	34,008	132	0	0	0
34,009	34,108	134	0	0	0
34,109	34,208	136	0	0	0
34,209	34,308	138	0	0	0
34,309	34,408	140	0	0	0
34,409	34,508	142	0	0	0
34,509	34,608	144	0	0	0
34,609	34,708	146	0	0	0
34,709	34,808	148	0	0	0
34,809	34,908	150	0	0	0
34,909	35,008	152	0	0	0
35,009	35,108	154	0	0	0
35,109	35,208	156	0	0	0
35,209	35,308	158	0	0	0
35,309	35,408	160	0	0	0
35,409	35,508	162	0	0	0
35,509	35,608	164	0	0	0
35,609	35,708	166	0	0	0
35,709	35,808	168	0	0	0
35,809	35,908	170	0	0	0
35,909	36,008	172	0	0	0
36,009	36,108	174	0	0	0
36,109	36,208	176	0	0	0
36,209	36,308	178	0	0	0
36,309	36,408	180	0	0	0
36,409	36,508	182	0	0	0
36,509	36,608	184	0	0	0
36,609	36,708	186	0	0	0
36,709	36,808	188	0	0	0
36,809	36,908	190	0	0	0
36,909	37,008	192	0	0	0
37,009	37,108	194	0	0	0
37,109	37,208	196	0	0	0
37,209	37,308	198	0	0	0
37,309	37,408	200	0	0	0
37,409	37,508	202	0	0	0
37,509	37,608	204	0	0	0
37,609	37,708	206	0	0	0
37,709	37,808	208	0	0	0
37,809	37,908	210	0	0	0
37,909	38,008	212	0	0	0
38,009	38,108	214	0	0	0
38,109	38,208	216	0	0	0
38,209	38,308	218	0	0	0

If Your Income is… At Least	But not over	0	1	2	3
38,309	38,408	220	0	0	0
38,409	38,508	222	0	0	0
38,509	38,608	224	0	0	0
38,609	38,708	226	0	0	0
38,709	38,808	228	0	0	0
38,809	38,908	230	0	0	0
38,909	39,008	232	0	0	0
39,009	39,108	234	0	0	0
39,109	39,208	236	0	0	0
39,209	39,308	238	0	0	0
39,309	39,408	240	0	0	0
39,409	39,508	242	0	0	0
39,509	39,608	244	0	0	0
39,609	39,708	246	0	0	0
39,709	39,808	248	0	0	0
39,809	39,908	250	0	0	0
39,909	40,008	252	0	0	0
40,009	40,108	254	0	0	0
40,109	40,208	256	0	0	0
40,209	40,308	258	0	0	0
40,309	40,408	260	0	0	0
40,409	40,508	262	0	0	0
40,509	40,608	264	0	0	0
40,609	40,708	266	0	0	0
40,709	40,808	268	0	0	0
40,809	40,908	270	0	0	0
40,909	41,008	272	0	0	0
41,009	41,108	274	0	0	0
41,109	41,208	276	0	0	0
41,209	41,308	278	0	0	0
41,309	41,408	280	0	0	0
41,409	41,508	282	0	0	0
41,509	41,608	284	0	0	0
41,609	41,708	286	0	0	0
41,709	41,808	288	0	0	0
41,809	41,908	290	0	0	0
41,909	42,008	292	0	0	0
42,009	42,108	294	0	0	0
42,109	42,208	296	0	0	0
42,209	42,308	298	0	0	0
42,309	42,408	300	0	0	0
42,409	42,508	302	0	0	0
42,509	42,608	304	0	0	0
42,609	42,708	306	0	0	0
42,709	42,808	308	0	0	0
42,809	42,908	310	0	0	0
42,909	43,008	312	0	0	0
43,009	43,108	314	0	0	0
43,109	43,208	316	0	0	0
43,209	43,308	318	0	0	0
43,309	43,408	320	0	0	0
43,409	43,508	322	0	0	0
43,509	43,608	324	0	0	0
43,609	43,708	326	0	0	0
43,709	43,808	328	0	0	0

2016 California 2EZ Table
Married/RDP Filing Jointly or Qualifying Widow(er)

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

(continued)

This table gives you credit of $8,258 for your standard deduction, $222 for your personal exemption credit, and $344 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

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

If Your Income is... At Least	But not over	0	1	2	3	If Your Income is... At Least	But not over	0	1	2	3	If Your Income is... At Least	But not over	0	1	2	3
43,809	43,908	330	0	0	0	49,309	49,408	502	158	0	0	54,809	54,908	722	378	34	0
43,909	44,008	332	0	0	0	49,409	49,508	506	162	0	0	54,909	55,008	726	382	38	0
44,009	44,108	334	0	0	0	49,509	49,608	510	166	0	0	55,009	55,108	730	386	42	0
44,109	44,208	336	0	0	0	49,609	49,708	514	170	0	0	55,109	55,208	734	390	46	0
44,209	44,308	338	0	0	0	49,709	49,808	518	174	0	0	55,209	55,308	738	394	50	0
44,309	44,408	340	0	0	0	49,809	49,908	522	178	0	0	55,309	55,408	742	398	54	0
44,409	44,508	342	0	0	0	49,909	50,008	526	182	0	0	55,409	55,508	746	402	58	0
44,509	44,608	344	0	0	0	50,009	50,108	530	186	0	0	55,509	55,608	750	406	62	0
44,609	44,708	346	2	0	0	50,109	50,208	534	190	0	0	55,609	55,708	754	410	66	0
44,709	44,808	348	4	0	0	50,209	50,308	538	194	0	0	55,709	55,808	758	414	70	0
44,809	44,908	350	6	0	0	50,309	50,408	542	198	0	0	55,809	55,908	762	418	74	0
44,909	45,008	352	8	0	0	50,409	50,508	546	202	0	0	55,909	56,008	766	422	78	0
45,009	45,108	354	10	0	0	50,509	50,608	550	206	0	0	56,009	56,108	770	426	82	0
45,109	45,208	356	12	0	0	50,609	50,708	554	210	0	0	56,109	56,208	774	430	86	0
45,209	45,308	358	14	0	0	50,709	50,808	558	214	0	0	56,209	56,308	778	434	90	0
45,309	45,408	360	16	0	0	50,809	50,908	562	218	0	0	56,309	56,408	782	438	94	0
45,409	45,508	362	18	0	0	50,909	51,008	566	222	0	0	56,409	56,508	786	442	98	0
45,509	45,608	364	20	0	0	51,009	51,108	570	226	0	0	56,509	56,608	790	446	102	0
45,609	45,708	366	22	0	0	51,109	51,208	574	230	0	0	56,609	56,708	794	450	106	0
45,709	45,808	368	24	0	0	51,209	51,308	578	234	0	0	56,709	56,808	798	454	110	0
45,809	45,908	370	26	0	0	51,309	51,408	582	238	0	0	56,809	56,908	802	458	114	0
45,909	46,008	372	28	0	0	51,409	51,508	586	242	0	0	56,909	57,008	806	462	118	0
46,009	46,108	374	30	0	0	51,509	51,608	590	246	0	0	57,009	57,108	810	466	122	0
46,109	46,208	376	32	0	0	51,609	51,708	594	250	0	0	57,109	57,208	814	470	126	0
46,209	46,308	378	34	0	0	51,709	51,808	598	254	0	0	57,209	57,308	818	474	130	0
46,309	46,408	382	38	0	0	51,809	51,908	602	258	0	0	57,309	57,408	822	478	134	0
46,409	46,508	386	42	0	0	51,909	52,008	606	262	0	0	57,409	57,508	826	482	138	0
46,509	46,608	390	46	0	0	52,009	52,108	610	266	0	0	57,509	57,608	830	486	142	0
46,609	46,708	394	50	0	0	52,109	52,208	614	270	0	0	57,609	57,708	834	490	146	0
46,709	46,808	398	54	0	0	52,209	52,308	618	274	0	0	57,709	57,808	838	494	150	0
46,809	46,908	402	58	0	0	52,309	52,408	622	278	0	0	57,809	57,908	842	498	154	0
46,909	47,008	406	62	0	0	52,409	52,508	626	282	0	0	57,909	58,008	846	502	158	0
47,009	47,108	410	66	0	0	52,509	52,608	630	286	0	0	58,009	58,108	850	506	162	0
47,109	47,208	414	70	0	0	52,609	52,708	634	290	0	0	58,109	58,208	854	510	166	0
47,209	47,308	418	74	0	0	52,709	52,808	638	294	0	0	58,209	58,308	858	514	170	0
47,309	47,408	422	78	0	0	52,809	52,908	642	298	0	0	58,309	58,408	862	518	174	0
47,409	47,508	426	82	0	0	52,909	53,008	646	302	0	0	58,409	58,508	866	522	178	0
47,509	47,608	430	86	0	0	53,009	53,108	650	306	0	0	58,509	58,608	870	526	182	0
47,609	47,708	434	90	0	0	53,109	53,208	654	310	0	0	58,609	58,708	874	530	186	0
47,709	47,808	438	94	0	0	53,209	53,308	658	314	0	0	58,709	58,808	878	534	190	0
47,809	47,908	442	98	0	0	53,309	53,408	662	318	0	0	58,809	58,908	882	538	194	0
47,909	48,008	446	102	0	0	53,409	53,508	666	322	0	0	58,909	59,008	886	542	198	0
48,009	48,108	450	106	0	0	53,509	53,608	670	326	0	0	59,009	59,108	890	546	202	0
48,109	48,208	454	110	0	0	53,609	53,708	674	330	0	0	59,109	59,208	894	550	206	0
48,209	48,308	458	114	0	0	53,709	53,808	678	334	0	0	59,209	59,308	898	554	210	0
48,309	48,408	462	118	0	0	53,809	53,908	682	338	0	0	59,309	59,408	902	558	214	0
48,409	48,508	466	122	0	0	53,909	54,008	686	342	0	0	59,409	59,508	906	562	218	0
48,509	48,608	470	126	0	0	54,009	54,108	690	346	2	0	59,509	59,608	910	566	222	0
48,609	48,708	474	130	0	0	54,109	54,208	694	350	6	0	59,609	59,708	914	570	226	0
48,709	48,808	478	134	0	0	54,209	54,308	698	354	10	0	59,709	59,808	918	574	230	0
48,809	48,908	482	138	0	0	54,309	54,408	702	358	14	0	59,809	59,908	922	578	234	0
48,909	49,008	486	142	0	0	54,409	54,508	706	362	18	0	59,909	60,008	926	582	238	0
49,009	49,108	490	146	0	0	54,509	54,608	710	366	22	0	60,009	60,108	930	586	242	0
49,109	49,208	494	150	0	0	54,609	54,708	714	370	26	0	60,109	60,208	934	590	246	0
49,209	49,308	498	154	0	0	54,709	54,808	718	374	30	0	60,209	60,308	938	594	250	0

2016 California 2EZ Table — Married/RDP Filing Jointly or Qualifying Widow(er)

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

This table gives you credit of $8,258 for your standard deduction, $222 for your personal exemption credit, and $344 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

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

At Least	But not over	0	1	2	3
60,309	60,408	942	598	254	0
60,409	60,508	946	602	258	0
60,509	60,608	950	606	262	0
60,609	60,708	954	610	266	0
60,709	60,808	958	614	270	0
60,809	60,908	962	618	274	0
60,909	61,008	966	622	278	0
61,009	61,108	970	626	282	0
61,109	61,208	974	630	286	0
61,209	61,308	978	634	290	0
61,309	61,408	982	638	294	0
61,409	61,508	986	642	298	0
61,509	61,608	990	646	302	0
61,609	61,708	994	650	306	0
61,709	61,808	998	654	310	0
61,809	61,908	1,002	658	314	0
61,909	62,008	1,006	662	318	0
62,009	62,108	1,010	666	322	0
62,109	62,208	1,014	670	326	0
62,209	62,308	1,018	674	330	0
62,309	62,408	1,022	678	334	0
62,409	62,508	1,026	682	338	0
62,509	62,608	1,030	686	342	0
62,609	62,708	1,034	690	346	2
62,709	62,808	1,038	694	350	6
62,809	62,908	1,042	698	354	10
62,909	63,008	1,046	702	358	14
63,009	63,108	1,050	706	362	18
63,109	63,208	1,054	710	366	22
63,209	63,308	1,058	714	370	26
63,309	63,408	1,062	718	374	30
63,409	63,508	1,066	722	378	34
63,509	63,608	1,070	726	382	38
63,609	63,708	1,074	730	386	42
63,709	63,808	1,078	734	390	46
63,809	63,908	1,082	738	394	50
63,909	64,008	1,086	742	398	54
64,009	64,108	1,090	746	402	58
64,109	64,208	1,094	750	406	62
64,209	64,308	1,098	754	410	66
64,309	64,408	1,102	758	414	70
64,409	64,508	1,106	762	418	74
64,509	64,608	1,110	766	422	78
64,609	64,708	1,114	770	426	82
64,709	64,808	1,118	774	430	86
64,809	64,908	1,122	778	434	90
64,909	65,008	1,126	782	438	94
65,009	65,108	1,130	786	442	98
65,109	65,208	1,134	790	446	102
65,209	65,308	1,138	794	450	106
65,309	65,408	1,142	798	454	110
65,409	65,508	1,146	802	458	114
65,509	65,608	1,150	806	462	118
65,609	65,708	1,154	810	466	122
65,709	65,808	1,158	814	470	126
65,809	65,908	1,162	818	474	130
65,909	66,008	1,166	822	478	134
66,009	66,108	1,170	826	482	138
66,109	66,208	1,174	830	486	142
66,209	66,308	1,178	834	490	146
66,309	66,408	1,182	838	494	150
66,409	66,508	1,186	842	498	154
66,509	66,608	1,190	846	502	158
66,609	66,708	1,194	850	506	162
66,709	66,808	1,198	854	510	166
66,809	66,908	1,202	858	514	170
66,909	67,008	1,206	862	518	174
67,009	67,108	1,210	866	522	178
67,109	67,208	1,214	870	526	182
67,209	67,308	1,218	874	530	186
67,309	67,408	1,222	878	534	190
67,409	67,508	1,226	882	538	194
67,509	67,608	1,230	886	542	198
67,609	67,708	1,234	890	546	202
67,709	67,808	1,238	894	550	206
67,809	67,908	1,242	898	554	210
67,909	68,008	1,246	902	558	214
68,009	68,108	1,250	906	562	218
68,109	68,208	1,254	910	566	222
68,209	68,308	1,258	914	570	226
68,309	68,408	1,264	920	576	232
68,409	68,508	1,270	926	582	238
68,509	68,608	1,276	932	588	244
68,609	68,708	1,282	938	594	250
68,709	68,808	1,288	944	600	256
68,809	68,908	1,294	950	606	262
68,909	69,008	1,300	956	612	268
69,009	69,108	1,306	962	618	274
69,109	69,208	1,312	968	624	280
69,209	69,308	1,318	974	630	286
69,309	69,408	1,324	980	636	292
69,409	69,508	1,330	986	642	298
69,509	69,608	1,336	992	648	304
69,609	69,708	1,342	998	654	310
69,709	69,808	1,348	1,004	660	316
69,809	69,908	1,354	1,010	666	322
69,909	70,008	1,360	1,016	672	328
70,009	70,108	1,366	1,022	678	334
70,109	70,208	1,372	1,028	684	340
70,209	70,308	1,378	1,034	690	346
70,309	70,408	1,384	1,040	696	352
70,409	70,508	1,390	1,046	702	358
70,509	70,608	1,396	1,052	708	364
70,609	70,708	1,402	1,058	714	370
70,709	70,808	1,408	1,064	720	376
70,809	70,908	1,414	1,070	726	382
70,909	71,008	1,420	1,076	732	388
71,009	71,108	1,426	1,082	738	394
71,109	71,208	1,432	1,088	744	400
71,209	71,308	1,438	1,094	750	406
71,309	71,408	1,444	1,100	756	412
71,409	71,508	1,450	1,106	762	418
71,509	71,608	1,456	1,112	768	424
71,609	71,708	1,462	1,118	774	430
71,709	71,808	1,468	1,124	780	436
71,809	71,908	1,474	1,130	786	442
71,909	72,008	1,480	1,136	792	448
72,009	72,108	1,486	1,142	798	454
72,109	72,208	1,492	1,148	804	460
72,209	72,308	1,498	1,154	810	466
72,309	72,408	1,504	1,160	816	472
72,409	72,508	1,510	1,166	822	478
72,509	72,608	1,516	1,172	828	484
72,609	72,708	1,522	1,178	834	490
72,709	72,808	1,528	1,184	840	496
72,809	72,908	1,534	1,190	846	502
72,909	73,008	1,540	1,196	852	508
73,009	73,108	1,546	1,202	858	514
73,109	73,208	1,552	1,208	864	520
73,209	73,308	1,558	1,214	870	526
73,309	73,408	1,564	1,220	876	532
73,409	73,508	1,570	1,226	882	538
73,509	73,608	1,576	1,232	888	544
73,609	73,708	1,582	1,238	894	550
73,709	73,808	1,588	1,244	900	556
73,809	73,908	1,594	1,250	906	562
73,909	74,008	1,600	1,256	912	568
74,009	74,108	1,606	1,262	918	574
74,109	74,208	1,612	1,268	924	580
74,209	74,308	1,618	1,274	930	586
74,309	74,408	1,624	1,280	936	592
74,409	74,508	1,630	1,286	942	598
74,509	74,608	1,636	1,292	948	604
74,609	74,708	1,642	1,298	954	610
74,709	74,808	1,648	1,304	960	616
74,809	74,908	1,654	1,310	966	622
74,909	75,008	1,660	1,316	972	628
75,009	75,108	1,666	1,322	978	634
75,109	75,208	1,672	1,328	984	640
75,209	75,308	1,678	1,334	990	646
75,309	75,408	1,684	1,340	996	652
75,409	75,508	1,690	1,346	1,002	658
75,509	75,608	1,696	1,352	1,008	664
75,609	75,708	1,702	1,358	1,014	670
75,709	75,808	1,708	1,364	1,020	676
75,809	75,908	1,714	1,370	1,026	682
75,909	76,008	1,720	1,376	1,032	688
76,009	76,108	1,726	1,382	1,038	694
76,109	76,208	1,732	1,388	1,044	700
76,209	76,308	1,738	1,394	1,050	706
76,309	76,408	1,744	1,400	1,056	712
76,409	76,508	1,750	1,406	1,062	718
76,509	76,608	1,756	1,412	1,068	724
76,609	76,708	1,762	1,418	1,074	730
76,709	76,808	1,768	1,424	1,080	736

2016 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Widow(er)

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

(continued)

This table gives you credit of $8,258 for your standard deduction, $222 for your personal exemption credit, and $344 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

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

If Your Income is... At Least	But not over	0	1	2	3	If Your Income is... At Least	But not over	0	1	2	3	If Your Income is... At Least	But not over	0	1	2	3
76,809	76,908	1,774	1,430	1,086	742	82,309	82,408	2,104	1,760	1,416	1,072	87,809	87,908	2,434	2,090	1,746	1,402
76,909	77,008	1,780	1,436	1,092	748	82,409	82,508	2,110	1,766	1,422	1,078	87,909	88,008	2,440	2,096	1,752	1,408
77,009	77,108	1,786	1,442	1,098	754	82,509	82,608	2,116	1,772	1,428	1,084	88,009	88,108	2,446	2,102	1,758	1,414
77,109	77,208	1,792	1,448	1,104	760	82,609	82,708	2,122	1,778	1,434	1,090	88,109	88,208	2,452	2,108	1,764	1,420
77,209	77,308	1,798	1,454	1,110	766	82,709	82,808	2,128	1,784	1,440	1,096	88,209	88,308	2,458	2,114	1,770	1,426
77,309	77,408	1,804	1,460	1,116	772	82,809	82,908	2,134	1,790	1,446	1,102	88,309	88,408	2,464	2,120	1,776	1,432
77,409	77,508	1,810	1,466	1,122	778	82,909	83,008	2,140	1,796	1,452	1,108	88,409	88,508	2,470	2,126	1,782	1,438
77,509	77,608	1,816	1,472	1,128	784	83,009	83,108	2,146	1,802	1,458	1,114	88,509	88,608	2,476	2,132	1,788	1,444
77,609	77,708	1,822	1,478	1,134	790	83,109	83,208	2,152	1,808	1,464	1,120	88,609	88,708	2,482	2,138	1,794	1,450
77,709	77,808	1,828	1,484	1,140	796	83,209	83,308	2,158	1,814	1,470	1,126	88,709	88,808	2,488	2,144	1,800	1,456
77,809	77,908	1,834	1,490	1,146	802	83,309	83,408	2,164	1,820	1,476	1,132	88,809	88,908	2,494	2,150	1,806	1,462
77,909	78,008	1,840	1,496	1,152	808	83,409	83,508	2,170	1,826	1,482	1,138	88,909	89,008	2,500	2,156	1,812	1,468
78,009	78,108	1,846	1,502	1,158	814	83,509	83,608	2,176	1,832	1,488	1,144	89,009	89,108	2,506	2,162	1,818	1,474
78,109	78,208	1,852	1,508	1,164	820	83,609	83,708	2,182	1,838	1,494	1,150	89,109	89,208	2,512	2,168	1,824	1,480
78,209	78,308	1,858	1,514	1,170	826	83,709	83,808	2,188	1,844	1,500	1,156	89,209	89,308	2,518	2,174	1,830	1,486
78,309	78,408	1,864	1,520	1,176	832	83,809	83,908	2,194	1,850	1,506	1,162	89,309	89,408	2,524	2,180	1,836	1,492
78,409	78,508	1,870	1,526	1,182	838	83,909	84,008	2,200	1,856	1,512	1,168	89,409	89,508	2,530	2,186	1,842	1,498
78,509	78,608	1,876	1,532	1,188	844	84,009	84,108	2,206	1,862	1,518	1,174	89,509	89,608	2,536	2,192	1,848	1,504
78,609	78,708	1,882	1,538	1,194	850	84,109	84,208	2,212	1,868	1,524	1,180	89,609	89,708	2,542	2,198	1,854	1,510
78,709	78,808	1,888	1,544	1,200	856	84,209	84,308	2,218	1,874	1,530	1,186	89,709	89,808	2,548	2,204	1,860	1,516
78,809	78,908	1,894	1,550	1,206	862	84,309	84,408	2,224	1,880	1,536	1,192	89,809	89,908	2,554	2,210	1,866	1,522
78,909	79,008	1,900	1,556	1,212	868	84,409	84,508	2,230	1,886	1,542	1,198	89,909	90,008	2,560	2,216	1,872	1,528
79,009	79,108	1,906	1,562	1,218	874	84,509	84,608	2,236	1,892	1,548	1,204	90,009	90,108	2,566	2,222	1,878	1,534
79,109	79,208	1,912	1,568	1,224	880	84,609	84,708	2,242	1,898	1,554	1,210	90,109	90,208	2,572	2,228	1,884	1,540
79,209	79,308	1,918	1,574	1,230	886	84,709	84,808	2,248	1,904	1,560	1,216	90,209	90,308	2,578	2,234	1,890	1,546
79,309	79,408	1,924	1,580	1,236	892	84,809	84,908	2,254	1,910	1,566	1,222	90,309	90,408	2,584	2,240	1,896	1,552
79,409	79,508	1,930	1,586	1,242	898	84,909	85,008	2,260	1,916	1,572	1,228	90,409	90,508	2,590	2,246	1,902	1,558
79,509	79,608	1,936	1,592	1,248	904	85,009	85,108	2,266	1,922	1,578	1,234	90,509	90,608	2,596	2,252	1,908	1,564
79,609	79,708	1,942	1,598	1,254	910	85,109	85,208	2,272	1,928	1,584	1,240	90,609	90,708	2,602	2,258	1,914	1,570
79,709	79,808	1,948	1,604	1,260	916	85,209	85,308	2,278	1,934	1,590	1,246	90,709	90,808	2,608	2,264	1,920	1,576
79,809	79,908	1,954	1,610	1,266	922	85,309	85,408	2,284	1,940	1,596	1,252	90,809	90,908	2,614	2,270	1,926	1,582
79,909	80,008	1,960	1,616	1,272	928	85,409	85,508	2,290	1,946	1,602	1,258	90,909	91,008	2,620	2,276	1,932	1,588
80,009	80,108	1,966	1,622	1,278	934	85,509	85,608	2,296	1,952	1,608	1,264	91,009	91,108	2,626	2,282	1,938	1,594
80,109	80,208	1,972	1,628	1,284	940	85,609	85,708	2,302	1,958	1,614	1,270	91,109	91,208	2,632	2,288	1,944	1,600
80,209	80,308	1,978	1,634	1,290	946	85,709	85,808	2,308	1,964	1,620	1,276	91,209	91,308	2,638	2,294	1,950	1,606
80,309	80,408	1,984	1,640	1,296	952	85,809	85,908	2,314	1,970	1,626	1,282	91,309	91,408	2,644	2,300	1,956	1,612
80,409	80,508	1,990	1,646	1,302	958	85,909	86,008	2,320	1,976	1,632	1,288	91,409	91,508	2,650	2,306	1,962	1,618
80,509	80,608	1,996	1,652	1,308	964	86,009	86,108	2,326	1,982	1,638	1,294	91,509	91,608	2,657	2,313	1,969	1,625
80,609	80,708	2,002	1,658	1,314	970	86,109	86,208	2,332	1,988	1,644	1,300	91,609	91,708	2,665	2,321	1,977	1,633
80,709	80,808	2,008	1,664	1,320	976	86,209	86,308	2,338	1,994	1,650	1,306	91,709	91,808	2,673	2,329	1,985	1,641
80,809	80,908	2,014	1,670	1,326	982	86,309	86,408	2,344	2,000	1,656	1,312	91,809	91,908	2,681	2,337	1,993	1,649
80,909	81,008	2,020	1,676	1,332	988	86,409	86,508	2,350	2,006	1,662	1,318	91,909	92,008	2,689	2,345	2,001	1,657
81,009	81,108	2,026	1,682	1,338	994	86,509	86,608	2,356	2,012	1,668	1,324	92,009	92,108	2,697	2,353	2,009	1,665
81,109	81,208	2,032	1,688	1,344	1,000	86,609	86,708	2,362	2,018	1,674	1,330	92,109	92,208	2,705	2,361	2,017	1,673
81,209	81,308	2,038	1,694	1,350	1,006	86,709	86,808	2,368	2,024	1,680	1,336	92,209	92,308	2,713	2,369	2,025	1,681
81,309	81,408	2,044	1,700	1,356	1,012	86,809	86,908	2,374	2,030	1,686	1,342	92,309	92,408	2,721	2,377	2,033	1,689
81,409	81,508	2,050	1,706	1,362	1,018	86,909	87,008	2,380	2,036	1,692	1,348	92,409	92,508	2,729	2,385	2,041	1,697
81,509	81,608	2,056	1,712	1,368	1,024	87,009	87,108	2,386	2,042	1,698	1,354	92,509	92,608	2,737	2,393	2,049	1,705
81,609	81,708	2,062	1,718	1,374	1,030	87,109	87,208	2,392	2,048	1,704	1,360	92,609	92,708	2,745	2,401	2,057	1,713
81,709	81,808	2,068	1,724	1,380	1,036	87,209	87,308	2,398	2,054	1,710	1,366	92,709	92,808	2,753	2,409	2,065	1,721
81,809	81,908	2,074	1,730	1,386	1,042	87,309	87,408	2,404	2,060	1,716	1,372	92,809	92,908	2,761	2,417	2,073	1,729
81,909	82,008	2,080	1,736	1,392	1,048	87,409	87,508	2,410	2,066	1,722	1,378	92,909	93,008	2,769	2,425	2,081	1,737
82,009	82,108	2,086	1,742	1,398	1,054	87,509	87,608	2,416	2,072	1,728	1,384	93,009	93,108	2,777	2,433	2,089	1,745
82,109	82,208	2,092	1,748	1,404	1,060	87,609	87,708	2,422	2,078	1,734	1,390	93,109	93,208	2,785	2,441	2,097	1,753
82,209	82,308	2,098	1,754	1,410	1,066	87,709	87,808	2,428	2,084	1,740	1,396	93,209	93,308	2,793	2,449	2,105	1,761

2016 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Widow(er)

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

(continued)

This table gives you credit of $8,258 for your standard deduction, $222 for your personal exemption credit, and $344 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

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

At Least	But not over	0	1	2	3
93,309	93,408	2,801	2,457	2,113	1,769
93,409	93,508	2,809	2,465	2,121	1,777
93,509	93,608	2,817	2,473	2,129	1,785
93,609	93,708	2,825	2,481	2,137	1,793
93,709	93,808	2,833	2,489	2,145	1,801
93,809	93,908	2,841	2,497	2,153	1,809
93,909	94,008	2,849	2,505	2,161	1,817
94,009	94,108	2,857	2,513	2,169	1,825
94,109	94,208	2,865	2,521	2,177	1,833
94,209	94,308	2,873	2,529	2,185	1,841
94,309	94,408	2,881	2,537	2,193	1,849
94,409	94,508	2,889	2,545	2,201	1,857
94,509	94,608	2,897	2,553	2,209	1,865
94,609	94,708	2,905	2,561	2,217	1,873
94,709	94,808	2,913	2,569	2,225	1,881
94,809	94,908	2,921	2,577	2,233	1,889
94,909	95,008	2,929	2,585	2,241	1,897
95,009	95,108	2,937	2,593	2,249	1,905
95,109	95,208	2,945	2,601	2,257	1,913
95,209	95,308	2,953	2,609	2,265	1,921
95,309	95,408	2,961	2,617	2,273	1,929
95,409	95,508	2,969	2,625	2,281	1,937
95,509	95,608	2,977	2,633	2,289	1,945
95,609	95,708	2,985	2,641	2,297	1,953
95,709	95,808	2,993	2,649	2,305	1,961
95,809	95,908	3,001	2,657	2,313	1,969
95,909	96,008	3,009	2,665	2,321	1,977
96,009	96,108	3,017	2,673	2,329	1,985
96,109	96,208	3,025	2,681	2,337	1,993
96,209	96,308	3,033	2,689	2,345	2,001
96,309	96,408	3,041	2,697	2,353	2,009
96,409	96,508	3,049	2,705	2,361	2,017
96,509	96,608	3,057	2,713	2,369	2,025
96,609	96,708	3,065	2,721	2,377	2,033
96,709	96,808	3,073	2,729	2,385	2,041
96,809	96,908	3,081	2,737	2,393	2,049
96,909	97,008	3,089	2,745	2,401	2,057
97,009	97,108	3,097	2,753	2,409	2,065
97,109	97,208	3,105	2,761	2,417	2,073
97,209	97,308	3,113	2,769	2,425	2,081
97,309	97,408	3,121	2,777	2,433	2,089
97,409	97,508	3,129	2,785	2,441	2,097
97,509	97,608	3,137	2,793	2,449	2,105
97,609	97,708	3,145	2,801	2,457	2,113
97,709	97,808	3,153	2,809	2,465	2,121
97,809	97,908	3,161	2,817	2,473	2,129
97,909	98,008	3,169	2,825	2,481	2,137
98,009	98,108	3,177	2,833	2,489	2,145
98,109	98,208	3,185	2,841	2,497	2,153
98,209	98,308	3,193	2,849	2,505	2,161
98,309	98,408	3,201	2,857	2,513	2,169
98,409	98,508	3,209	2,865	2,521	2,177
98,509	98,608	3,217	2,873	2,529	2,185
98,609	98,708	3,225	2,881	2,537	2,193
98,709	98,808	3,233	2,889	2,545	2,201

At Least	But not over	0	1	2	3
98,809	98,908	3,241	2,897	2,553	2,209
98,909	99,008	3,249	2,905	2,561	2,217
99,009	99,108	3,257	2,913	2,569	2,225
99,109	99,208	3,265	2,921	2,577	2,233
99,209	99,308	3,273	2,929	2,585	2,241
99,309	99,408	3,281	2,937	2,593	2,249
99,409	99,508	3,289	2,945	2,601	2,257
99,509	99,608	3,297	2,953	2,609	2,265
99,609	99,708	3,305	2,961	2,617	2,273
99,709	99,808	3,313	2,969	2,625	2,281
99,809	99,908	3,321	2,977	2,633	2,289
99,909	100,008	3,329	2,985	2,641	2,297
100,009	100,108	3,337	2,993	2,649	2,305
100,109	100,208	3,345	3,001	2,657	2,313
100,209	100,308	3,353	3,009	2,665	2,321
100,309	100,408	3,361	3,017	2,673	2,329
100,409	100,508	3,369	3,025	2,681	2,337
100,509	100,608	3,377	3,033	2,689	2,345
100,609	100,708	3,385	3,041	2,697	2,353
100,709	100,808	3,393	3,049	2,705	2,361
100,809	100,908	3,401	3,057	2,713	2,369
100,909	101,008	3,409	3,065	2,721	2,377
101,009	101,108	3,417	3,073	2,729	2,385
101,109	101,208	3,425	3,081	2,737	2,393
101,209	101,308	3,433	3,089	2,745	2,401
101,309	101,408	3,441	3,097	2,753	2,409
101,409	101,508	3,449	3,105	2,761	2,417
101,509	101,608	3,457	3,113	2,769	2,425
101,609	101,708	3,465	3,121	2,777	2,433
101,709	101,808	3,473	3,129	2,785	2,441
101,809	101,908	3,481	3,137	2,793	2,449
101,909	102,008	3,489	3,145	2,801	2,457
102,009	102,108	3,497	3,153	2,809	2,465
102,109	102,208	3,505	3,161	2,817	2,473
102,209	102,308	3,513	3,169	2,825	2,481
102,309	102,408	3,521	3,177	2,833	2,489
102,409	102,508	3,529	3,185	2,841	2,497
102,509	102,608	3,537	3,193	2,849	2,505
102,609	102,708	3,545	3,201	2,857	2,513
102,709	102,808	3,553	3,209	2,865	2,521
102,809	102,908	3,561	3,217	2,873	2,529
102,909	103,008	3,569	3,225	2,881	2,537
103,009	103,108	3,577	3,233	2,889	2,545
103,109	103,208	3,585	3,241	2,897	2,553
103,209	103,308	3,593	3,249	2,905	2,561
103,309	103,408	3,601	3,257	2,913	2,569
103,409	103,508	3,609	3,265	2,921	2,577
103,509	103,608	3,617	3,273	2,929	2,585
103,609	103,708	3,625	3,281	2,937	2,593
103,709	103,808	3,633	3,289	2,945	2,601
103,809	103,908	3,641	3,297	2,953	2,609
103,909	104,008	3,649	3,305	2,961	2,617
104,009	104,108	3,657	3,313	2,969	2,625
104,109	104,208	3,665	3,321	2,977	2,633
104,209	104,308	3,673	3,329	2,985	2,641

At Least	But not over	0	1	2	3
104,309	104,408	3,681	3,337	2,993	2,649
104,409	104,508	3,689	3,345	3,001	2,657
104,509	104,608	3,697	3,353	3,009	2,665
104,609	104,708	3,705	3,361	3,017	2,673
104,709	104,808	3,713	3,369	3,025	2,681
104,809	104,908	3,721	3,377	3,033	2,689
104,909	105,008	3,729	3,385	3,041	2,697
105,009	105,108	3,737	3,393	3,049	2,705
105,109	105,208	3,745	3,401	3,057	2,713
105,209	105,308	3,753	3,409	3,065	2,721
105,309	105,408	3,761	3,417	3,073	2,729
105,409	105,508	3,769	3,425	3,081	2,737
105,509	105,608	3,777	3,433	3,089	2,745
105,609	105,708	3,785	3,441	3,097	2,753
105,709	105,808	3,793	3,449	3,105	2,761
105,809	105,908	3,801	3,457	3,113	2,769
105,909	106,008	3,809	3,465	3,121	2,777
106,009	106,108	3,817	3,473	3,129	2,785
106,109	106,208	3,825	3,481	3,137	2,793
106,209	106,308	3,833	3,489	3,145	2,801
106,309	106,408	3,841	3,497	3,153	2,809
106,409	106,508	3,849	3,505	3,161	2,817
106,509	106,608	3,857	3,513	3,169	2,825
106,609	106,708	3,865	3,521	3,177	2,833
106,709	106,808	3,873	3,529	3,185	2,841
106,809	106,908	3,881	3,537	3,193	2,849
106,909	107,008	3,889	3,545	3,201	2,857
107,009	107,108	3,897	3,553	3,209	2,865
107,109	107,208	3,905	3,561	3,217	2,873
107,209	107,308	3,913	3,569	3,225	2,881
107,309	107,408	3,921	3,577	3,233	2,889
107,409	107,508	3,929	3,585	3,241	2,897
107,509	107,608	3,937	3,593	3,249	2,905
107,609	107,708	3,945	3,601	3,257	2,913
107,709	107,808	3,953	3,609	3,265	2,921
107,809	107,908	3,961	3,617	3,273	2,929
107,909	108,008	3,969	3,625	3,281	2,937
108,009	108,108	3,977	3,633	3,289	2,945
108,109	108,208	3,985	3,641	3,297	2,953
108,209	108,308	3,993	3,649	3,305	2,961
108,309	108,408	4,001	3,657	3,313	2,969
108,409	108,508	4,009	3,665	3,321	2,977
108,509	108,608	4,017	3,673	3,329	2,985
108,609	108,708	4,025	3,681	3,337	2,993
108,709	108,808	4,033	3,689	3,345	3,001
108,809	108,908	4,041	3,697	3,353	3,009
108,909	109,008	4,049	3,705	3,361	3,017
109,009	109,108	4,057	3,713	3,369	3,025
109,109	109,208	4,065	3,721	3,377	3,033
109,209	109,308	4,073	3,729	3,385	3,041
109,309	109,408	4,081	3,737	3,393	3,049
109,409	109,508	4,089	3,745	3,401	3,057
109,509	109,608	4,097	3,753	3,409	3,065
109,609	109,708	4,105	3,761	3,417	3,073
109,709	109,808	4,113	3,769	3,425	3,081

2016 California 2EZ Table
Married/RDP Filing Jointly or Qualifying Widow(er)
Caution: Do not use these tables for Form 540, Long or Short Form 540NR.
(continued)

This table gives you credit of $8,258 for your standard deduction, $222 for your personal exemption credit, and $344 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

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

If Your Income is... At Least	But not over	0	1	2	3
109,809	109,908	4,121	3,777	3,433	3,089
109,909	110,008	4,129	3,785	3,441	3,097
110,009	110,108	4,137	3,793	3,449	3,105
110,109	110,208	4,145	3,801	3,457	3,113
110,209	110,308	4,153	3,809	3,465	3,121
110,309	110,408	4,161	3,817	3,473	3,129
110,409	110,508	4,169	3,825	3,481	3,137
110,509	110,608	4,177	3,833	3,489	3,145
110,609	110,708	4,185	3,841	3,497	3,153
110,709	110,808	4,193	3,849	3,505	3,161
110,809	110,908	4,201	3,857	3,513	3,169
110,909	111,008	4,209	3,865	3,521	3,177
111,009	111,108	4,217	3,873	3,529	3,185
111,109	111,208	4,225	3,881	3,537	3,193
111,209	111,308	4,233	3,889	3,545	3,201
111,309	111,408	4,241	3,897	3,553	3,209
111,409	111,508	4,249	3,905	3,561	3,217
111,509	111,608	4,257	3,913	3,569	3,225
111,609	111,708	4,265	3,921	3,577	3,233
111,709	111,808	4,273	3,929	3,585	3,241
111,809	111,908	4,281	3,937	3,593	3,249
111,909	112,008	4,289	3,945	3,601	3,257
112,009	112,108	4,297	3,953	3,609	3,265
112,109	112,208	4,305	3,961	3,617	3,273
112,209	112,308	4,313	3,969	3,625	3,281
112,309	112,408	4,321	3,977	3,633	3,289
112,409	112,508	4,329	3,985	3,641	3,297
112,509	112,608	4,337	3,993	3,649	3,305
112,609	112,708	4,345	4,001	3,657	3,313
112,709	112,808	4,353	4,009	3,665	3,321
112,809	112,908	4,361	4,017	3,673	3,329
112,909	113,008	4,369	4,025	3,681	3,337
113,009	113,108	4,377	4,033	3,689	3,345
113,109	113,208	4,385	4,041	3,697	3,353
113,209	113,308	4,393	4,049	3,705	3,361
113,309	113,408	4,401	4,057	3,713	3,369
113,409	113,508	4,409	4,065	3,721	3,377
113,509	113,608	4,418	4,074	3,730	3,386
113,609	113,708	4,427	4,083	3,739	3,395
113,709	113,808	4,437	4,093	3,749	3,405
113,809	113,908	4,446	4,102	3,758	3,414
113,909	114,008	4,455	4,111	3,767	3,423
114,009	114,108	4,464	4,120	3,776	3,432
114,109	114,208	4,474	4,130	3,786	3,442
114,209	114,308	4,483	4,139	3,795	3,451
114,309	114,408	4,492	4,148	3,804	3,460
114,409	114,508	4,502	4,158	3,814	3,470
114,509	114,608	4,511	4,167	3,823	3,479
114,609	114,708	4,520	4,176	3,832	3,488
114,709	114,808	4,530	4,186	3,842	3,498
114,809	114,908	4,539	4,195	3,851	3,507
114,909	115,008	4,548	4,204	3,860	3,516
115,009	115,108	4,557	4,213	3,869	3,525
115,109	115,208	4,567	4,223	3,879	3,535
115,209	115,308	4,576	4,232	3,888	3,544

If Your Income is... At Least	But not over	0	1	2	3
115,309	115,408	4,585	4,241	3,897	3,553
115,409	115,508	4,595	4,251	3,907	3,563
115,509	115,608	4,604	4,260	3,916	3,572
115,609	115,708	4,613	4,269	3,925	3,581
115,709	115,808	4,623	4,279	3,935	3,591
115,809	115,908	4,632	4,288	3,944	3,600
115,909	116,008	4,641	4,297	3,953	3,609
116,009	116,108	4,650	4,306	3,962	3,618
116,109	116,208	4,660	4,316	3,972	3,628
116,209	116,308	4,669	4,325	3,981	3,637
116,309	116,408	4,678	4,334	3,990	3,646
116,409	116,508	4,688	4,344	4,000	3,656
116,509	116,608	4,697	4,353	4,009	3,665
116,609	116,708	4,706	4,362	4,018	3,674
116,709	116,808	4,716	4,372	4,028	3,684
116,809	116,908	4,725	4,381	4,037	3,693
116,909	117,008	4,734	4,390	4,046	3,702
117,009	117,108	4,743	4,399	4,055	3,711
117,109	117,208	4,753	4,409	4,065	3,721
117,209	117,308	4,762	4,418	4,074	3,730
117,309	117,408	4,771	4,427	4,083	3,739
117,409	117,508	4,781	4,437	4,093	3,749
117,509	117,608	4,790	4,446	4,102	3,758
117,609	117,708	4,799	4,455	4,111	3,767
117,709	117,808	4,809	4,465	4,121	3,777
117,809	117,908	4,818	4,474	4,130	3,786
117,909	118,008	4,827	4,483	4,139	3,795
118,009	118,108	4,836	4,492	4,148	3,804
118,109	118,208	4,846	4,502	4,158	3,814
118,209	118,308	4,855	4,511	4,167	3,823
118,309	118,408	4,864	4,520	4,176	3,832
118,409	118,508	4,874	4,530	4,186	3,842
118,509	118,608	4,883	4,539	4,195	3,851
118,609	118,708	4,892	4,548	4,204	3,860
118,709	118,808	4,902	4,558	4,214	3,870
118,809	118,908	4,911	4,567	4,223	3,879
118,909	119,008	4,920	4,576	4,232	3,888
119,009	119,108	4,929	4,585	4,241	3,897
119,109	119,208	4,939	4,595	4,251	3,907
119,209	119,308	4,948	4,604	4,260	3,916
119,309	119,408	4,957	4,613	4,269	3,925
119,409	119,508	4,967	4,623	4,279	3,935
119,509	119,608	4,976	4,632	4,288	3,944
119,609	119,708	4,985	4,641	4,297	3,953
119,709	119,808	4,995	4,651	4,307	3,963
119,809	119,908	5,004	4,660	4,316	3,972
119,909	120,008	5,013	4,669	4,325	3,981
120,009	120,108	5,022	4,678	4,334	3,990
120,109	120,208	5,032	4,688	4,344	4,000
120,209	120,308	5,041	4,697	4,353	4,009
120,309	120,408	5,050	4,706	4,362	4,018
120,409	120,508	5,060	4,716	4,372	4,028
120,509	120,608	5,069	4,725	4,381	4,037
120,609	120,708	5,078	4,734	4,390	4,046
120,709	120,808	5,088	4,744	4,400	4,056

If Your Income is... At Least	But not over	0	1	2	3
120,809	120,908	5,097	4,753	4,409	4,065
120,909	121,008	5,106	4,762	4,418	4,074
121,009	121,108	5,115	4,771	4,427	4,083
121,109	121,208	5,125	4,781	4,437	4,093
121,209	121,308	5,134	4,790	4,446	4,102
121,309	121,408	5,143	4,799	4,455	4,111
121,409	121,508	5,153	4,809	4,465	4,121
121,509	121,608	5,162	4,818	4,474	4,130
121,609	121,708	5,171	4,827	4,483	4,139
121,709	121,808	5,181	4,837	4,493	4,149
121,809	121,908	5,190	4,846	4,502	4,158
121,909	122,008	5,199	4,855	4,511	4,167
122,009	122,108	5,208	4,864	4,520	4,176
122,109	122,208	5,218	4,874	4,530	4,186
122,209	122,308	5,227	4,883	4,539	4,195
122,309	122,408	5,236	4,892	4,548	4,204
122,409	122,508	5,246	4,902	4,558	4,214
122,509	122,608	5,255	4,911	4,567	4,223
122,609	122,708	5,264	4,920	4,576	4,232
122,709	122,808	5,274	4,930	4,586	4,242
122,809	122,908	5,283	4,939	4,595	4,251
122,909	123,008	5,292	4,948	4,604	4,260
123,009	123,108	5,301	4,957	4,613	4,269
123,109	123,208	5,311	4,967	4,623	4,279
123,209	123,308	5,320	4,976	4,632	4,288
123,309	123,408	5,329	4,985	4,641	4,297
123,409	123,508	5,339	4,995	4,651	4,307
123,509	123,608	5,348	5,004	4,660	4,316
123,609	123,708	5,357	5,013	4,669	4,325
123,709	123,808	5,367	5,023	4,679	4,335
123,809	123,908	5,376	5,032	4,688	4,344
123,909	124,008	5,385	5,041	4,697	4,353
124,009	124,108	5,394	5,050	4,706	4,362
124,109	124,208	5,404	5,060	4,716	4,372
124,209	124,308	5,413	5,069	4,725	4,381
124,309	124,408	5,422	5,078	4,734	4,390
124,409	124,508	5,432	5,088	4,744	4,400
124,509	124,608	5,441	5,097	4,753	4,409
124,609	124,708	5,450	5,106	4,762	4,418
124,709	124,808	5,460	5,116	4,772	4,428
124,809	124,908	5,469	5,125	4,781	4,437
124,909	125,008	5,478	5,134	4,790	4,446
125,009	125,108	5,487	5,143	4,799	4,455
125,109	125,208	5,497	5,153	4,809	4,465
125,209	125,308	5,506	5,162	4,818	4,474
125,309	125,408	5,515	5,171	4,827	4,483
125,409	125,508	5,525	5,181	4,837	4,493
125,509	125,608	5,534	5,190	4,846	4,502
125,609	125,708	5,543	5,199	4,855	4,511
125,709	125,808	5,553	5,209	4,865	4,521
125,809	125,908	5,562	5,218	4,874	4,530
125,909	126,008	5,571	5,227	4,883	4,539
126,009	126,108	5,580	5,236	4,892	4,548
126,109	126,208	5,590	5,246	4,902	4,558
126,209	126,308	5,599	5,255	4,911	4,567

2016 California 2EZ Table — Married/RDP Filing Jointly or Qualifying Widow(er) *(continued)*

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

This table gives you credit of $8,258 for your standard deduction, $222 for your personal exemption credit, and $344 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

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

At Least	But not over	0	1	2	3
126,309	126,408	5,608	5,264	4,920	4,576
126,409	126,508	5,618	5,274	4,930	4,586
126,509	126,608	5,627	5,283	4,939	4,595
126,609	126,708	5,636	5,292	4,948	4,604
126,709	126,808	5,646	5,302	4,958	4,614
126,809	126,908	5,655	5,311	4,967	4,623
126,909	127,008	5,664	5,320	4,976	4,632
127,009	127,108	5,673	5,329	4,985	4,641
127,109	127,208	5,683	5,339	4,995	4,651
127,209	127,308	5,692	5,348	5,004	4,660
127,309	127,408	5,701	5,357	5,013	4,669
127,409	127,508	5,711	5,367	5,023	4,679
127,509	127,608	5,720	5,376	5,032	4,688
127,609	127,708	5,729	5,385	5,041	4,697
127,709	127,808	5,739	5,395	5,051	4,707
127,809	127,908	5,748	5,404	5,060	4,716
127,909	128,008	5,757	5,413	5,069	4,725
128,009	128,108	5,766	5,422	5,078	4,734
128,109	128,208	5,776	5,432	5,088	4,744
128,209	128,308	5,785	5,441	5,097	4,753
128,309	128,408	5,794	5,450	5,106	4,762
128,409	128,508	5,804	5,460	5,116	4,772
128,509	128,608	5,813	5,469	5,125	4,781
128,609	128,708	5,822	5,478	5,134	4,790
128,709	128,808	5,832	5,488	5,144	4,800
128,809	128,908	5,841	5,497	5,153	4,809
128,909	129,008	5,850	5,506	5,162	4,818
129,009	129,108	5,859	5,515	5,171	4,827
129,109	129,208	5,869	5,525	5,181	4,837
129,209	129,308	5,878	5,534	5,190	4,846
129,309	129,408	5,887	5,543	5,199	4,855
129,409	129,508	5,897	5,553	5,209	4,865
129,509	129,608	5,906	5,562	5,218	4,874
129,609	129,708	5,915	5,571	5,227	4,883
129,709	129,808	5,925	5,581	5,237	4,893
129,809	129,908	5,934	5,590	5,246	4,902
129,909	130,008	5,943	5,599	5,255	4,911
130,009	130,108	5,952	5,608	5,264	4,920
130,109	130,208	5,962	5,618	5,274	4,930
130,209	130,308	5,971	5,627	5,283	4,939
130,309	130,408	5,980	5,636	5,292	4,948
130,409	130,508	5,990	5,646	5,302	4,958
130,509	130,608	5,999	5,655	5,311	4,967
130,609	130,708	6,008	5,664	5,320	4,976
130,709	130,808	6,018	5,674	5,330	4,986
130,809	130,908	6,027	5,683	5,339	4,995
130,909	131,008	6,036	5,692	5,348	5,004
131,009	131,108	6,045	5,701	5,357	5,013
131,109	131,208	6,055	5,711	5,367	5,023
131,209	131,308	6,064	5,720	5,376	5,032
131,309	131,408	6,073	5,729	5,385	5,041
131,409	131,508	6,083	5,739	5,395	5,051
131,509	131,608	6,092	5,748	5,404	5,060
131,609	131,708	6,101	5,757	5,413	5,069
131,709	131,808	6,111	5,767	5,423	5,079

At Least	But not over	0	1	2	3
131,809	131,908	6,120	5,776	5,432	5,088
131,909	132,008	6,129	5,785	5,441	5,097
132,009	132,108	6,138	5,794	5,450	5,106
132,109	132,208	6,148	5,804	5,460	5,116
132,209	132,308	6,157	5,813	5,469	5,125
132,309	132,408	6,166	5,822	5,478	5,134
132,409	132,508	6,176	5,832	5,488	5,144
132,509	132,608	6,185	5,841	5,497	5,153
132,609	132,708	6,194	5,850	5,506	5,162
132,709	132,808	6,204	5,860	5,516	5,172
132,809	132,908	6,213	5,869	5,525	5,181
132,909	133,008	6,222	5,878	5,534	5,190
133,009	133,108	6,231	5,887	5,543	5,199
133,109	133,208	6,241	5,897	5,553	5,209
133,209	133,308	6,250	5,906	5,562	5,218
133,309	133,408	6,259	5,915	5,571	5,227
133,409	133,508	6,269	5,925	5,581	5,237
133,509	133,608	6,278	5,934	5,590	5,246
133,609	133,708	6,287	5,943	5,599	5,255
133,709	133,808	6,297	5,953	5,609	5,265
133,809	133,908	6,306	5,962	5,618	5,274
133,909	134,008	6,315	5,971	5,627	5,283
134,009	134,108	6,324	5,980	5,636	5,292
134,109	134,208	6,334	5,990	5,646	5,302
134,209	134,308	6,343	5,999	5,655	5,311
134,309	134,408	6,352	6,008	5,664	5,320
134,409	134,508	6,362	6,018	5,674	5,330
134,509	134,608	6,371	6,027	5,683	5,339
134,609	134,708	6,380	6,036	5,692	5,348
134,709	134,808	6,390	6,046	5,702	5,358
134,809	134,908	6,399	6,055	5,711	5,367
134,909	135,008	6,408	6,064	5,720	5,376
135,009	135,108	6,417	6,073	5,729	5,385
135,109	135,208	6,427	6,083	5,739	5,395
135,209	135,308	6,436	6,092	5,748	5,404
135,309	135,408	6,445	6,101	5,757	5,413
135,409	135,508	6,455	6,111	5,767	5,423
135,509	135,608	6,464	6,120	5,776	5,432
135,609	135,708	6,473	6,129	5,785	5,441
135,709	135,808	6,483	6,139	5,795	5,451
135,809	135,908	6,492	6,148	5,804	5,460
135,909	136,008	6,501	6,157	5,813	5,469
136,009	136,108	6,510	6,166	5,822	5,478
136,109	136,208	6,520	6,176	5,832	5,488
136,209	136,308	6,529	6,185	5,841	5,497
136,309	136,408	6,538	6,194	5,850	5,506
136,409	136,508	6,548	6,204	5,860	5,516
136,509	136,608	6,557	6,213	5,869	5,525
136,609	136,708	6,566	6,222	5,878	5,534
136,709	136,808	6,576	6,232	5,888	5,544
136,809	136,908	6,585	6,241	5,897	5,553
136,909	137,008	6,594	6,250	5,906	5,562
137,009	137,108	6,603	6,259	5,915	5,571
137,109	137,208	6,613	6,269	5,925	5,581
137,209	137,308	6,622	6,278	5,934	5,590

At Least	But not over	0	1	2	3
137,309	137,408	6,631	6,287	5,943	5,599
137,409	137,508	6,641	6,297	5,953	5,609
137,509	137,608	6,650	6,306	5,962	5,618
137,609	137,708	6,659	6,315	5,971	5,627
137,709	137,808	6,669	6,325	5,981	5,637
137,809	137,908	6,678	6,334	5,990	5,646
137,909	138,008	6,687	6,343	5,999	5,655
138,009	138,108	6,696	6,352	6,008	5,664
138,109	138,208	6,706	6,362	6,018	5,674
138,209	138,308	6,715	6,371	6,027	5,683
138,309	138,408	6,724	6,380	6,036	5,692
138,409	138,508	6,734	6,390	6,046	5,702
138,509	138,608	6,743	6,399	6,055	5,711
138,609	138,708	6,752	6,408	6,064	5,720
138,709	138,808	6,762	6,418	6,074	5,730
138,809	138,908	6,771	6,427	6,083	5,739
138,909	139,008	6,780	6,436	6,092	5,748
139,009	139,108	6,789	6,445	6,101	5,757
139,109	139,208	6,799	6,455	6,111	5,767
139,209	139,308	6,808	6,464	6,120	5,776
139,309	139,408	6,817	6,473	6,129	5,785
139,409	139,508	6,827	6,483	6,139	5,795
139,509	139,608	6,836	6,492	6,148	5,804
139,609	139,708	6,845	6,501	6,157	5,813
139,709	139,808	6,855	6,511	6,167	5,823
139,809	139,908	6,864	6,520	6,176	5,832
139,909	140,008	6,873	6,529	6,185	5,841
140,009	140,108	6,882	6,538	6,194	5,850
140,109	140,208	6,892	6,548	6,204	5,860
140,209	140,308	6,901	6,557	6,213	5,869
140,309	140,408	6,910	6,566	6,222	5,878
140,409	140,508	6,920	6,576	6,232	5,888
140,509	140,608	6,929	6,585	6,241	5,897
140,609	140,708	6,938	6,594	6,250	5,906
140,709	140,808	6,948	6,604	6,260	5,916
140,809	140,908	6,957	6,613	6,269	5,925
140,909	141,008	6,966	6,622	6,278	5,934
141,009	141,108	6,975	6,631	6,287	5,943
141,109	141,208	6,985	6,641	6,297	5,953
141,209	141,308	6,994	6,650	6,306	5,962
141,309	141,408	7,003	6,659	6,315	5,971
141,409	141,508	7,013	6,669	6,325	5,981
141,509	141,608	7,022	6,678	6,334	5,990
141,609	141,708	7,031	6,687	6,343	5,999
141,709	141,808	7,041	6,697	6,353	6,009
141,809	141,908	7,050	6,706	6,362	6,018
141,909	142,008	7,059	6,715	6,371	6,027
142,009	142,108	7,068	6,724	6,380	6,036
142,109	142,208	7,078	6,734	6,390	6,046
142,209	142,308	7,087	6,743	6,399	6,055
142,309	142,408	7,096	6,752	6,408	6,064
142,409	142,508	7,106	6,762	6,418	6,074
142,509	142,608	7,115	6,771	6,427	6,083
142,609	142,708	7,124	6,780	6,436	6,092
142,709	142,808	7,134	6,790	6,446	6,102

2016 California 2EZ Table — Married/RDP Filing Jointly or Qualifying Widow(er)

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

This table gives you credit of $8,258 for your standard deduction, $222 for your personal exemption credit, and $344 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

At Least	But not over	0	1	2	3
142,809	142,908	7,143	6,799	6,455	6,111
142,909	143,008	7,152	6,808	6,464	6,120
143,009	143,108	7,161	6,817	6,473	6,129
143,109	143,208	7,171	6,827	6,483	6,139
143,209	143,308	7,180	6,836	6,492	6,148
143,309	143,408	7,189	6,845	6,501	6,157
143,409	143,508	7,199	6,855	6,511	6,167
143,509	143,608	7,208	6,864	6,520	6,176
143,609	143,708	7,217	6,873	6,529	6,185
143,709	143,808	7,227	6,883	6,539	6,195
143,809	143,908	7,236	6,892	6,548	6,204
143,909	144,008	7,245	6,901	6,557	6,213
144,009	144,108	7,254	6,910	6,566	6,222
144,109	144,208	7,264	6,920	6,576	6,232
144,209	144,308	7,273	6,929	6,585	6,241
144,309	144,408	7,282	6,938	6,594	6,250
144,409	144,508	7,292	6,948	6,604	6,260
144,509	144,608	7,301	6,957	6,613	6,269
144,609	144,708	7,310	6,966	6,622	6,278
144,709	144,808	7,320	6,976	6,632	6,288
144,809	144,908	7,329	6,985	6,641	6,297
144,909	145,008	7,338	6,994	6,650	6,306
145,009	145,108	7,347	7,003	6,659	6,315
145,109	145,208	7,357	7,013	6,669	6,325
145,209	145,308	7,366	7,022	6,678	6,334
145,309	145,408	7,375	7,031	6,687	6,343
145,409	145,508	7,385	7,041	6,697	6,353
145,509	145,608	7,394	7,050	6,706	6,362
145,609	145,708	7,403	7,059	6,715	6,371
145,709	145,808	7,413	7,069	6,725	6,381
145,809	145,908	7,422	7,078	6,734	6,390
145,909	146,008	7,431	7,087	6,743	6,399
146,009	146,108	7,440	7,096	6,752	6,408
146,109	146,208	7,450	7,106	6,762	6,418
146,209	146,308	7,459	7,115	6,771	6,427
146,309	146,408	7,468	7,124	6,780	6,436
146,409	146,508	7,478	7,134	6,790	6,446
146,509	146,608	7,487	7,143	6,799	6,455
146,609	146,708	7,496	7,152	6,808	6,464
146,709	146,808	7,506	7,162	6,818	6,474
146,809	146,908	7,515	7,171	6,827	6,483
146,909	147,008	7,524	7,180	6,836	6,492
147,009	147,108	7,533	7,189	6,845	6,501
147,109	147,208	7,543	7,199	6,855	6,511
147,209	147,308	7,552	7,208	6,864	6,520
147,309	147,408	7,561	7,217	6,873	6,529
147,409	147,508	7,571	7,227	6,883	6,539
147,509	147,608	7,580	7,236	6,892	6,548
147,609	147,708	7,589	7,245	6,901	6,557
147,709	147,808	7,599	7,255	6,911	6,567
147,809	147,908	7,608	7,264	6,920	6,576
147,909	148,008	7,617	7,273	6,929	6,585
148,009	148,108	7,626	7,282	6,938	6,594
148,109	148,208	7,636	7,292	6,948	6,604
148,209	148,308	7,645	7,301	6,957	6,613
148,309	148,408	7,654	7,310	6,966	6,622
148,409	148,508	7,664	7,320	6,976	6,632
148,509	148,608	7,673	7,329	6,985	6,641
148,609	148,708	7,682	7,338	6,994	6,650
148,709	148,808	7,692	7,348	7,004	6,660
148,809	148,908	7,701	7,357	7,013	6,669
148,909	149,008	7,710	7,366	7,022	6,678
149,009	149,108	7,719	7,375	7,031	6,687
149,109	149,208	7,729	7,385	7,041	6,697
149,209	149,308	7,738	7,394	7,050	6,706
149,309	149,408	7,747	7,403	7,059	6,715
149,409	149,508	7,757	7,413	7,069	6,725
149,509	149,608	7,766	7,422	7,078	6,734
149,609	149,708	7,775	7,431	7,087	6,743
149,709	149,808	7,785	7,441	7,097	6,753
149,809	149,908	7,794	7,450	7,106	6,762
149,909	150,008	7,803	7,459	7,115	6,771
150,009	150,108	7,812	7,468	7,124	6,780
150,109	150,208	7,822	7,478	7,134	6,790
150,209	150,308	7,831	7,487	7,143	6,799
150,309	150,408	7,840	7,496	7,152	6,808
150,409	150,508	7,850	7,506	7,162	6,818
150,509	150,608	7,859	7,515	7,171	6,827
150,609	150,708	7,868	7,524	7,180	6,836
150,709	150,808	7,878	7,534	7,190	6,846
150,809	150,908	7,887	7,543	7,199	6,855
150,909	151,008	7,896	7,552	7,208	6,864
151,009	151,108	7,905	7,561	7,217	6,873
151,109	151,208	7,915	7,571	7,227	6,883
151,209	151,308	7,924	7,580	7,236	6,892
151,309	151,408	7,933	7,589	7,245	6,901
151,409	151,508	7,943	7,599	7,255	6,911
151,509	151,608	7,952	7,608	7,264	6,920
151,609	151,708	7,961	7,617	7,273	6,929
151,709	151,808	7,971	7,627	7,283	6,939
151,809	151,908	7,980	7,636	7,292	6,948
151,909	152,008	7,989	7,645	7,301	6,957
152,009	152,108	7,998	7,654	7,310	6,966
152,109	152,208	8,008	7,664	7,320	6,976
152,209	152,308	8,017	7,673	7,329	6,985
152,309	152,408	8,026	7,682	7,338	6,994
152,409	152,508	8,036	7,692	7,348	7,004
152,509	152,608	8,045	7,701	7,357	7,013
152,609	152,708	8,054	7,710	7,366	7,022
152,709	152,808	8,064	7,720	7,376	7,032
152,809	152,908	8,073	7,729	7,385	7,041
152,909	153,008	8,082	7,738	7,394	7,050
153,009	153,108	8,091	7,747	7,403	7,059
153,109	153,208	8,101	7,757	7,413	7,069
153,209	153,308	8,110	7,766	7,422	7,078
153,309	153,408	8,119	7,775	7,431	7,087
153,409	153,508	8,129	7,785	7,441	7,097
153,509	153,608	8,138	7,794	7,450	7,106
153,609	153,708	8,147	7,803	7,459	7,115
153,709	153,808	8,157	7,813	7,469	7,125
153,809	153,908	8,166	7,822	7,478	7,134
153,909	154,008	8,175	7,831	7,487	7,143
154,009	154,108	8,184	7,840	7,496	7,152
154,109	154,208	8,194	7,850	7,506	7,162
154,209	154,308	8,203	7,859	7,515	7,171
154,309	154,408	8,212	7,868	7,524	7,180
154,409	154,508	8,222	7,878	7,534	7,190
154,509	154,608	8,231	7,887	7,543	7,199
154,609	154,708	8,240	7,896	7,552	7,208
154,709	154,808	8,250	7,906	7,562	7,218
154,809	154,908	8,259	7,915	7,571	7,227
154,909	155,008	8,268	7,924	7,580	7,236
155,009	155,108	8,277	7,933	7,589	7,245
155,109	155,208	8,287	7,943	7,599	7,255
155,209	155,308	8,296	7,952	7,608	7,264
155,309	155,408	8,305	7,961	7,617	7,273
155,409	155,508	8,315	7,971	7,627	7,283
155,509	155,608	8,324	7,980	7,636	7,292
155,609	155,708	8,333	7,989	7,645	7,301
155,709	155,808	8,343	7,999	7,655	7,311
155,809	155,908	8,352	8,008	7,664	7,320
155,909	156,008	8,361	8,017	7,673	7,329
156,009	156,108	8,370	8,026	7,682	7,338
156,109	156,208	8,380	8,036	7,692	7,348
156,209	156,308	8,389	8,045	7,701	7,357
156,309	156,408	8,398	8,054	7,710	7,366
156,409	156,508	8,408	8,064	7,720	7,376
156,509	156,608	8,417	8,073	7,729	7,385
156,609	156,708	8,426	8,082	7,738	7,394
156,709	156,808	8,436	8,092	7,748	7,404
156,809	156,908	8,445	8,101	7,757	7,413
156,909	157,008	8,454	8,110	7,766	7,422
157,009	157,108	8,463	8,119	7,775	7,431
157,109	157,208	8,473	8,129	7,785	7,441
157,209	157,308	8,482	8,138	7,794	7,450
157,309	157,408	8,491	8,147	7,803	7,459
157,409	157,508	8,501	8,157	7,813	7,469
157,509	157,608	8,510	8,166	7,822	7,478
157,609	157,708	8,519	8,175	7,831	7,487
157,709	157,808	8,529	8,185	7,841	7,497
157,809	157,908	8,538	8,194	7,850	7,506
157,909	158,008	8,547	8,203	7,859	7,515
158,009	158,108	8,556	8,212	7,868	7,524
158,109	158,208	8,566	8,222	7,878	7,534
158,209	158,308	8,575	8,231	7,887	7,543
158,309	158,408	8,584	8,240	7,896	7,552
158,409	158,508	8,594	8,250	7,906	7,562
158,509	158,608	8,603	8,259	7,915	7,571
158,609	158,708	8,612	8,268	7,924	7,580
158,709	158,808	8,622	8,278	7,934	7,590
158,809	158,908	8,631	8,287	7,943	7,599
158,909	159,008	8,640	8,296	7,952	7,608
159,009	159,108	8,649	8,305	7,961	7,617
159,109	159,208	8,659	8,315	7,971	7,627
159,209	159,308	8,668	8,324	7,980	7,636

2016 California 2EZ Table — Married/RDP Filing Jointly or Qualifying Widow(er)

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

This table gives you credit of $8,258 for your standard deduction, $222 for your personal exemption credit, and $344 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

If Your Income is… At Least	But not over	0	1	2	3
159,309	159,408	8,677	8,333	7,989	7,645
159,409	159,508	8,687	8,343	7,999	7,655
159,509	159,608	8,696	8,352	8,008	7,664
159,609	159,708	8,705	8,361	8,017	7,673
159,709	159,808	8,715	8,371	8,027	7,683
159,809	159,908	8,724	8,380	8,036	7,692
159,909	160,008	8,733	8,389	8,045	7,701
160,009	160,108	8,742	8,398	8,054	7,710
160,109	160,208	8,752	8,408	8,064	7,720
160,209	160,308	8,761	8,417	8,073	7,729
160,309	160,408	8,770	8,426	8,082	7,738
160,409	160,508	8,780	8,436	8,092	7,748
160,509	160,608	8,789	8,445	8,101	7,757
160,609	160,708	8,798	8,454	8,110	7,766
160,709	160,808	8,808	8,464	8,120	7,776
160,809	160,908	8,817	8,473	8,129	7,785
160,909	161,008	8,826	8,482	8,138	7,794
161,009	161,108	8,835	8,491	8,147	7,803
161,109	161,208	8,845	8,501	8,157	7,813
161,209	161,308	8,854	8,510	8,166	7,822
161,309	161,408	8,863	8,519	8,175	7,831
161,409	161,508	8,873	8,529	8,185	7,841
161,509	161,608	8,882	8,538	8,194	7,850
161,609	161,708	8,891	8,547	8,203	7,859
161,709	161,808	8,901	8,557	8,213	7,869
161,809	161,908	8,910	8,566	8,222	7,878
161,909	162,008	8,919	8,575	8,231	7,887
162,009	162,108	8,928	8,584	8,240	7,896
162,109	162,208	8,938	8,594	8,250	7,906
162,209	162,308	8,947	8,603	8,259	7,915
162,309	162,408	8,956	8,612	8,268	7,924
162,409	162,508	8,966	8,622	8,278	7,934
162,509	162,608	8,975	8,631	8,287	7,943
162,609	162,708	8,984	8,640	8,296	7,952
162,709	162,808	8,994	8,650	8,306	7,962
162,809	162,908	9,003	8,659	8,315	7,971
162,909	163,008	9,012	8,668	8,324	7,980
163,009	163,108	9,021	8,677	8,333	7,989
163,109	163,208	9,031	8,687	8,343	7,999
163,209	163,308	9,040	8,696	8,352	8,008
163,309	163,408	9,049	8,705	8,361	8,017
163,409	163,508	9,059	8,715	8,371	8,027
163,509	163,608	9,068	8,724	8,380	8,036
163,609	163,708	9,077	8,733	8,389	8,045
163,709	163,808	9,087	8,743	8,399	8,055
163,809	163,908	9,096	8,752	8,408	8,064
163,909	164,008	9,105	8,761	8,417	8,073
164,009	164,108	9,114	8,770	8,426	8,082
164,109	164,208	9,124	8,780	8,436	8,092
164,209	164,308	9,133	8,789	8,445	8,101
164,309	164,408	9,142	8,798	8,454	8,110
164,409	164,508	9,152	8,808	8,464	8,120
164,509	164,608	9,161	8,817	8,473	8,129
164,609	164,708	9,170	8,826	8,482	8,138
164,709	164,808	9,180	8,836	8,492	8,148
164,809	164,908	9,189	8,845	8,501	8,157
164,909	165,008	9,198	8,854	8,510	8,166
165,009	165,108	9,207	8,863	8,519	8,175
165,109	165,208	9,217	8,873	8,529	8,185
165,209	165,308	9,226	8,882	8,538	8,194
165,309	165,408	9,235	8,891	8,547	8,203
165,409	165,508	9,245	8,901	8,557	8,213
165,509	165,608	9,254	8,910	8,566	8,222
165,609	165,708	9,263	8,919	8,575	8,231
165,709	165,808	9,273	8,929	8,585	8,241
165,809	165,908	9,282	8,938	8,594	8,250
165,909	166,008	9,291	8,947	8,603	8,259
166,009	166,108	9,300	8,956	8,612	8,268
166,109	166,208	9,310	8,966	8,622	8,278
166,209	166,308	9,319	8,975	8,631	8,287
166,309	166,408	9,328	8,984	8,640	8,296
166,409	166,508	9,338	8,994	8,650	8,306
166,509	166,608	9,347	9,003	8,659	8,315
166,609	166,708	9,356	9,012	8,668	8,324
166,709	166,808	9,366	9,022	8,678	8,334
166,809	166,908	9,375	9,031	8,687	8,343
166,909	167,008	9,384	9,040	8,696	8,352
167,009	167,108	9,393	9,049	8,705	8,361
167,109	167,208	9,403	9,059	8,715	8,371
167,209	167,308	9,412	9,068	8,724	8,380
167,309	167,408	9,421	9,077	8,733	8,389
167,409	167,508	9,431	9,087	8,743	8,399
167,509	167,608	9,440	9,096	8,752	8,408
167,609	167,708	9,449	9,105	8,761	8,417
167,709	167,808	9,459	9,115	8,771	8,427
167,809	167,908	9,468	9,124	8,780	8,436
167,909	168,008	9,477	9,133	8,789	8,445
168,009	168,108	9,486	9,142	8,798	8,454
168,109	168,208	9,496	9,152	8,808	8,464
168,209	168,308	9,505	9,161	8,817	8,473
168,309	168,408	9,514	9,170	8,826	8,482
168,409	168,508	9,524	9,180	8,836	8,492
168,509	168,608	9,533	9,189	8,845	8,501
168,609	168,708	9,542	9,198	8,854	8,510
168,709	168,808	9,552	9,208	8,864	8,520
168,809	168,908	9,561	9,217	8,873	8,529
168,909	169,008	9,570	9,226	8,882	8,538
169,009	169,108	9,579	9,235	8,891	8,547
169,109	169,208	9,589	9,245	8,901	8,557
169,209	169,308	9,598	9,254	8,910	8,566
169,309	169,408	9,607	9,263	8,919	8,575
169,409	169,508	9,617	9,273	8,929	8,585
169,509	169,608	9,626	9,282	8,938	8,594
169,609	169,708	9,635	9,291	8,947	8,603
169,709	169,808	9,645	9,301	8,957	8,613
169,809	169,908	9,654	9,310	8,966	8,622
169,909	170,008	9,663	9,319	8,975	8,631
170,009	170,108	9,672	9,328	8,984	8,640
170,109	170,208	9,682	9,338	8,994	8,650
170,209	170,308	9,691	9,347	9,003	8,659
170,309	170,408	9,700	9,356	9,012	8,668
170,409	170,508	9,710	9,366	9,022	8,678
170,509	170,608	9,719	9,375	9,031	8,687
170,609	170,708	9,728	9,384	9,040	8,696
170,709	170,808	9,738	9,394	9,050	8,706
170,809	170,908	9,747	9,403	9,059	8,715
170,909	171,008	9,756	9,412	9,068	8,724
171,009	171,108	9,765	9,421	9,077	8,733
171,109	171,208	9,775	9,431	9,087	8,743
171,209	171,308	9,784	9,440	9,096	8,752
171,309	171,408	9,793	9,449	9,105	8,761
171,409	171,508	9,803	9,459	9,115	8,771
171,509	171,608	9,812	9,468	9,124	8,780
171,609	171,708	9,821	9,477	9,133	8,789
171,709	171,808	9,831	9,487	9,143	8,799
171,809	171,908	9,840	9,496	9,152	8,808
171,909	172,008	9,849	9,505	9,161	8,817
172,009	172,108	9,858	9,514	9,170	8,826
172,109	172,208	9,868	9,524	9,180	8,836
172,209	172,308	9,877	9,533	9,189	8,845
172,309	172,408	9,886	9,542	9,198	8,854
172,409	172,508	9,896	9,552	9,208	8,864
172,509	172,608	9,905	9,561	9,217	8,873
172,609	172,708	9,914	9,570	9,226	8,882
172,709	172,808	9,924	9,580	9,236	8,892
172,809	172,908	9,933	9,589	9,245	8,901
172,909	173,008	9,942	9,598	9,254	8,910
173,009	173,108	9,951	9,607	9,263	8,919
173,109	173,208	9,961	9,617	9,273	8,929
173,209	173,308	9,970	9,626	9,282	8,938
173,309	173,408	9,979	9,635	9,291	8,947
173,409	173,508	9,989	9,645	9,301	8,957
173,509	173,608	9,998	9,654	9,310	8,966
173,609	173,708	10,007	9,663	9,319	8,975
173,709	173,808	10,017	9,673	9,329	8,985
173,809	173,908	10,026	9,682	9,338	8,994
173,909	174,008	10,035	9,691	9,347	9,003
174,009	174,108	10,044	9,700	9,356	9,012
174,109	174,208	10,054	9,710	9,366	9,022
174,209	174,308	10,063	9,719	9,375	9,031
174,309	174,408	10,072	9,728	9,384	9,040
174,409	174,508	10,082	9,738	9,394	9,050
174,509	174,608	10,091	9,747	9,403	9,059
174,609	174,708	10,100	9,756	9,412	9,068
174,709	174,808	10,110	9,766	9,422	9,078
174,809	174,908	10,119	9,775	9,431	9,087
174,909	175,008	10,128	9,784	9,440	9,096
175,009	175,108	10,137	9,793	9,449	9,105
175,109	175,208	10,147	9,803	9,459	9,115
175,209	175,308	10,156	9,812	9,468	9,124
175,309	175,408	10,165	9,821	9,477	9,133
175,409	175,508	10,175	9,831	9,487	9,143
175,509	175,608	10,184	9,840	9,496	9,152
175,609	175,708	10,193	9,849	9,505	9,161
175,709	175,808	10,203	9,859	9,515	9,171

This table gives you credit of $8,258 for your standard deduction, $222 for your personal exemption credit, and $344 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

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

If Your Income is… At Least	But not over	0	1	2	3
175,809	175,908	10,212	9,868	9,524	9,180
175,909	176,008	10,221	9,877	9,533	9,189
176,009	176,108	10,230	9,886	9,542	9,198
176,109	176,208	10,240	9,896	9,552	9,208
176,209	176,308	10,249	9,905	9,561	9,217
176,309	176,408	10,258	9,914	9,570	9,226
176,409	176,508	10,268	9,924	9,580	9,236
176,509	176,608	10,277	9,933	9,589	9,245
176,609	176,708	10,286	9,942	9,598	9,254
176,709	176,808	10,296	9,952	9,608	9,264
176,809	176,908	10,305	9,961	9,617	9,273
176,909	177,008	10,314	9,970	9,626	9,282
177,009	177,108	10,323	9,979	9,635	9,291
177,109	177,208	10,333	9,989	9,645	9,301
177,209	177,308	10,342	9,998	9,654	9,310
177,309	177,408	10,351	10,007	9,663	9,319
177,409	177,508	10,361	10,017	9,673	9,329
177,509	177,608	10,370	10,026	9,682	9,338
177,609	177,708	10,379	10,035	9,691	9,347
177,709	177,808	10,389	10,045	9,701	9,357
177,809	177,908	10,398	10,054	9,710	9,366
177,909	178,008	10,407	10,063	9,719	9,375
178,009	178,108	10,416	10,072	9,728	9,384
178,109	178,208	10,426	10,082	9,738	9,394
178,209	178,308	10,435	10,091	9,747	9,403
178,309	178,408	10,444	10,100	9,756	9,412
178,409	178,508	10,454	10,110	9,766	9,422
178,509	178,608	10,463	10,119	9,775	9,431
178,609	178,708	10,472	10,128	9,784	9,440
178,709	178,808	10,482	10,138	9,794	9,450
178,809	178,908	10,491	10,147	9,803	9,459
178,909	179,008	10,500	10,156	9,812	9,468
179,009	179,108	10,509	10,165	9,821	9,477
179,109	179,208	10,519	10,175	9,831	9,487
179,209	179,308	10,528	10,184	9,840	9,496
179,309	179,408	10,537	10,193	9,849	9,505
179,409	179,508	10,547	10,203	9,859	9,515
179,509	179,608	10,556	10,212	9,868	9,524
179,609	179,708	10,565	10,221	9,877	9,533
179,709	179,808	10,575	10,231	9,887	9,543
179,809	179,908	10,584	10,240	9,896	9,552
179,909	180,008	10,593	10,249	9,905	9,561
180,009	180,108	10,602	10,258	9,914	9,570
180,109	180,208	10,612	10,268	9,924	9,580
180,209	180,308	10,621	10,277	9,933	9,589
180,309	180,408	10,630	10,286	9,942	9,598
180,409	180,508	10,640	10,296	9,952	9,608
180,509	180,608	10,649	10,305	9,961	9,617
180,609	180,708	10,658	10,314	9,970	9,626
180,709	180,808	10,668	10,324	9,980	9,636
180,809	180,908	10,677	10,333	9,989	9,645
180,909	181,008	10,686	10,342	9,998	9,654
181,009	181,108	10,695	10,351	10,007	9,663
181,109	181,208	10,705	10,361	10,017	9,673
181,209	181,308	10,714	10,370	10,026	9,682

If Your Income is… At Least	But not over	0	1	2	3
181,309	181,408	10,723	10,379	10,035	9,691
181,409	181,508	10,733	10,389	10,045	9,701
181,509	181,608	10,742	10,398	10,054	9,710
181,609	181,708	10,751	10,407	10,063	9,719
181,709	181,808	10,761	10,417	10,073	9,729
181,809	181,908	10,770	10,426	10,082	9,738
181,909	182,008	10,779	10,435	10,091	9,747
182,009	182,108	10,788	10,444	10,100	9,756
182,109	182,208	10,798	10,454	10,110	9,766
182,209	182,308	10,807	10,463	10,119	9,775
182,309	182,408	10,816	10,472	10,128	9,784
182,409	182,508	10,826	10,482	10,138	9,794
182,509	182,608	10,835	10,491	10,147	9,803
182,609	182,708	10,844	10,500	10,156	9,812
182,709	182,808	10,854	10,510	10,166	9,822
182,809	182,908	10,863	10,519	10,175	9,831
182,909	183,008	10,872	10,528	10,184	9,840
183,009	183,108	10,881	10,537	10,193	9,849
183,109	183,208	10,891	10,547	10,203	9,859
183,209	183,308	10,900	10,556	10,212	9,868
183,309	183,408	10,909	10,565	10,221	9,877
183,409	183,508	10,919	10,575	10,231	9,887
183,509	183,608	10,928	10,584	10,240	9,896
183,609	183,708	10,937	10,593	10,249	9,905
183,709	183,808	10,947	10,603	10,259	9,915
183,809	183,908	10,956	10,612	10,268	9,924
183,909	184,008	10,965	10,621	10,277	9,933
184,009	184,108	10,974	10,630	10,286	9,942
184,109	184,208	10,984	10,640	10,296	9,952
184,209	184,308	10,993	10,649	10,305	9,961
184,309	184,408	11,002	10,658	10,314	9,970
184,409	184,508	11,012	10,668	10,324	9,980
184,509	184,608	11,021	10,677	10,333	9,989
184,609	184,708	11,030	10,686	10,342	9,998
184,709	184,808	11,040	10,696	10,352	10,008
184,809	184,908	11,049	10,705	10,361	10,017
184,909	185,008	11,058	10,714	10,370	10,026
185,009	185,108	11,067	10,723	10,379	10,035
185,109	185,208	11,077	10,733	10,389	10,045
185,209	185,308	11,086	10,742	10,398	10,054
185,309	185,408	11,095	10,751	10,407	10,063
185,409	185,508	11,105	10,761	10,417	10,073
185,509	185,608	11,114	10,770	10,426	10,082
185,609	185,708	11,123	10,779	10,435	10,091
185,709	185,808	11,133	10,789	10,445	10,101
185,809	185,908	11,142	10,798	10,454	10,110
185,909	186,008	11,151	10,807	10,463	10,119
186,009	186,108	11,160	10,816	10,472	10,128
186,109	186,208	11,170	10,826	10,482	10,138
186,209	186,308	11,179	10,835	10,491	10,147
186,309	186,408	11,188	10,844	10,500	10,156
186,409	186,508	11,198	10,854	10,510	10,166
186,509	186,608	11,207	10,863	10,519	10,175
186,609	186,708	11,216	10,872	10,528	10,184
186,709	186,808	11,226	10,882	10,538	10,194

If Your Income is… At Least	But not over	0	1	2	3
186,809	186,908	11,235	10,891	10,547	10,203
186,909	187,008	11,244	10,900	10,556	10,212
187,009	187,108	11,253	10,909	10,565	10,221
187,109	187,208	11,263	10,919	10,575	10,231
187,209	187,308	11,272	10,928	10,584	10,240
187,309	187,408	11,281	10,937	10,593	10,249
187,409	187,508	11,291	10,947	10,603	10,259
187,509	187,608	11,300	10,956	10,612	10,268
187,609	187,708	11,309	10,965	10,621	10,277
187,709	187,808	11,319	10,975	10,631	10,287
187,809	187,908	11,328	10,984	10,640	10,296
187,909	188,008	11,337	10,993	10,649	10,305
188,009	188,108	11,346	11,002	10,658	10,314
188,109	188,208	11,356	11,012	10,668	10,324
188,209	188,308	11,365	11,021	10,677	10,333
188,309	188,408	11,374	11,030	10,686	10,342
188,409	188,508	11,384	11,040	10,696	10,352
188,509	188,608	11,393	11,049	10,705	10,361
188,609	188,708	11,402	11,058	10,714	10,370
188,709	188,808	11,412	11,068	10,724	10,380
188,809	188,908	11,421	11,077	10,733	10,389
188,909	189,008	11,430	11,086	10,742	10,398
189,009	189,108	11,439	11,095	10,751	10,407
189,109	189,208	11,449	11,105	10,761	10,417
189,209	189,308	11,458	11,114	10,770	10,426
189,309	189,408	11,467	11,123	10,779	10,435
189,409	189,508	11,477	11,133	10,789	10,445
189,509	189,608	11,486	11,142	10,798	10,454
189,609	189,708	11,495	11,151	10,807	10,463
189,709	189,808	11,505	11,161	10,817	10,473
189,809	189,908	11,514	11,170	10,826	10,482
189,909	190,008	11,523	11,179	10,835	10,491
190,009	190,108	11,532	11,188	10,844	10,500
190,109	190,208	11,542	11,198	10,854	10,510
190,209	190,308	11,551	11,207	10,863	10,519
190,309	190,408	11,560	11,216	10,872	10,528
190,409	190,508	11,570	11,226	10,882	10,538
190,509	190,608	11,579	11,235	10,891	10,547
190,609	190,708	11,588	11,244	10,900	10,556
190,709	190,808	11,598	11,254	10,910	10,566
190,809	190,908	11,607	11,263	10,919	10,575
190,909	191,008	11,616	11,272	10,928	10,584
191,009	191,108	11,625	11,281	10,937	10,593
191,109	191,208	11,635	11,291	10,947	10,603
191,209	191,308	11,644	11,300	10,956	10,612
191,309	191,408	11,653	11,309	10,965	10,621
191,409	191,508	11,663	11,319	10,975	10,631
191,509	191,608	11,672	11,328	10,984	10,640
191,609	191,708	11,681	11,337	10,993	10,649
191,709	191,808	11,691	11,347	11,003	10,659
191,809	191,908	11,700	11,356	11,012	10,668
191,909	192,008	11,709	11,365	11,021	10,677
192,009	192,108	11,718	11,374	11,030	10,686
192,109	192,208	11,728	11,384	11,040	10,696
192,209	192,308	11,737	11,393	11,049	10,705

2016 California 2EZ Table
Married/RDP Filing Jointly or Qualifying Widow(er)

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

(continued)

This table gives you credit of $8,258 for your standard deduction, $222 for your personal exemption credit, and $344 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

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

If Your Income is… At Least	But not over	0	1	2	3
192,309	192,408	11,746	11,402	11,058	10,714
192,409	192,508	11,756	11,412	11,068	10,724
192,509	192,608	11,765	11,421	11,077	10,733
192,609	192,708	11,774	11,430	11,086	10,742
192,709	192,808	11,784	11,440	11,096	10,752
192,809	192,908	11,793	11,449	11,105	10,761
192,909	193,008	11,802	11,458	11,114	10,770
193,009	193,108	11,811	11,467	11,123	10,779
193,109	193,208	11,821	11,477	11,133	10,789
193,209	193,308	11,830	11,486	11,142	10,798
193,309	193,408	11,839	11,495	11,151	10,807
193,409	193,508	11,849	11,505	11,161	10,817
193,509	193,608	11,858	11,514	11,170	10,826
193,609	193,708	11,867	11,523	11,179	10,835
193,709	193,808	11,877	11,533	11,189	10,845
193,809	193,908	11,886	11,542	11,198	10,854
193,909	194,008	11,895	11,551	11,207	10,863
194,009	194,108	11,904	11,560	11,216	10,872
194,109	194,208	11,914	11,570	11,226	10,882
194,209	194,308	11,923	11,579	11,235	10,891
194,309	194,408	11,932	11,588	11,244	10,900
194,409	194,508	11,942	11,598	11,254	10,910
194,509	194,608	11,951	11,607	11,263	10,919
194,609	194,708	11,960	11,616	11,272	10,928
194,709	194,808	11,970	11,626	11,282	10,938
194,809	194,908	11,979	11,635	11,291	10,947
194,909	195,008	11,988	11,644	11,300	10,956
195,009	195,108	11,997	11,653	11,309	10,965
195,109	195,208	12,007	11,663	11,319	10,975
195,209	195,308	12,016	11,672	11,328	10,984
195,309	195,408	12,025	11,681	11,337	10,993
195,409	195,508	12,035	11,691	11,347	11,003
195,509	195,608	12,044	11,700	11,356	11,012
195,609	195,708	12,053	11,709	11,365	11,021
195,709	195,808	12,063	11,719	11,375	11,031
195,809	195,908	12,072	11,728	11,384	11,040
195,909	196,008	12,081	11,737	11,393	11,049
196,009	196,108	12,090	11,746	11,402	11,058
196,109	196,208	12,100	11,756	11,412	11,068
196,209	196,308	12,109	11,765	11,421	11,077
196,309	196,408	12,118	11,774	11,430	11,086
196,409	196,508	12,128	11,784	11,440	11,096
196,509	196,608	12,137	11,793	11,449	11,105
196,609	196,708	12,146	11,802	11,458	11,114
196,709	196,808	12,156	11,812	11,468	11,124

If Your Income is… At Least	But not over	0	1	2	3
196,809	196,908	12,165	11,821	11,477	11,133
196,909	197,008	12,174	11,830	11,486	11,142
197,009	197,108	12,183	11,839	11,495	11,151
197,109	197,208	12,193	11,849	11,505	11,161
197,209	197,308	12,202	11,858	11,514	11,170
197,309	197,408	12,211	11,867	11,523	11,179
197,409	197,508	12,221	11,877	11,533	11,189
197,509	197,608	12,230	11,886	11,542	11,198
197,609	197,708	12,239	11,895	11,551	11,207
197,709	197,808	12,249	11,905	11,561	11,217
197,809	197,908	12,258	11,914	11,570	11,226
197,909	198,008	12,267	11,923	11,579	11,235
198,009	198,108	12,276	11,932	11,588	11,244
198,109	198,208	12,286	11,942	11,598	11,254
198,209	198,308	12,295	11,951	11,607	11,263
198,309	198,408	12,304	11,960	11,616	11,272
198,409	198,508	12,314	11,970	11,626	11,282
198,509	198,608	12,323	11,979	11,635	11,291
198,609	198,708	12,332	11,988	11,644	11,300
198,709	198,808	12,342	11,998	11,654	11,310
198,809	198,908	12,351	12,007	11,663	11,319
198,909	199,008	12,360	12,016	11,672	11,328
199,009	199,108	12,369	12,025	11,681	11,337
199,109	199,208	12,379	12,035	11,691	11,347
199,209	199,308	12,388	12,044	11,700	11,356
199,309	199,408	12,397	12,053	11,709	11,365
199,409	199,508	12,407	12,063	11,719	11,375
199,509	199,608	12,416	12,072	11,728	11,384
199,609	199,708	12,425	12,081	11,737	11,393
199,709	199,808	12,435	12,091	11,747	11,403
199,809	199,908	12,444	12,100	11,756	11,412
199,909	200,000	12,453	12,109	11,765	11,421

If Your Income is… At Least	But not over	0	1	2	3

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

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Visit our website:

ftb.ca.gov

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

This table gives you credit of $8,258 for your standard deduction, $111 for your personal exemption credit, and $344 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

If Your Income is... At Least	But not over	0	1	2	3
0	19,408	0	0	0	0
19,409	19,508	1	0	0	0
19,509	19,608	2	0	0	0
19,609	19,708	3	0	0	0
19,709	19,808	4	0	0	0
19,809	19,908	5	0	0	0
19,909	20,008	6	0	0	0
20,009	20,108	7	0	0	0
20,109	20,208	8	0	0	0
20,209	20,308	9	0	0	0
20,309	20,408	10	0	0	0
20,409	20,508	11	0	0	0
20,509	20,608	12	0	0	0
20,609	20,708	13	0	0	0
20,709	20,808	14	0	0	0
20,809	20,908	15	0	0	0
20,909	21,008	16	0	0	0
21,009	21,108	17	0	0	0
21,109	21,208	18	0	0	0
21,209	21,308	19	0	0	0
21,309	21,408	20	0	0	0
21,409	21,508	21	0	0	0
21,509	21,608	22	0	0	0
21,609	21,708	23	0	0	0
21,709	21,808	24	0	0	0
21,809	21,908	25	0	0	0
21,909	22,008	26	0	0	0
22,009	22,108	27	0	0	0
22,109	22,208	28	0	0	0
22,209	22,308	29	0	0	0
22,309	22,408	30	0	0	0
22,409	22,508	31	0	0	0
22,509	22,608	32	0	0	0
22,609	22,708	33	0	0	0
22,709	22,808	34	0	0	0
22,809	22,908	35	0	0	0
22,909	23,008	36	0	0	0
23,009	23,108	37	0	0	0
23,109	23,208	38	0	0	0
23,209	23,308	39	0	0	0
23,309	23,408	40	0	0	0
23,409	23,508	41	0	0	0
23,509	23,608	42	0	0	0
23,609	23,708	43	0	0	0
23,709	23,808	44	0	0	0
23,809	23,908	45	0	0	0
23,909	24,008	46	0	0	0
24,009	24,108	47	0	0	0
24,109	24,208	48	0	0	0
24,209	24,308	49	0	0	0
24,309	24,408	51	0	0	0
24,409	24,508	53	0	0	0
24,509	24,608	55	0	0	0
24,609	24,708	57	0	0	0
24,709	24,808	59	0	0	0

If Your Income is... At Least	But not over	0	1	2	3
24,809	24,908	61	0	0	0
24,909	25,008	63	0	0	0
25,009	25,108	65	0	0	0
25,109	25,208	67	0	0	0
25,209	25,308	69	0	0	0
25,309	25,408	71	0	0	0
25,409	25,508	73	0	0	0
25,509	25,608	75	0	0	0
25,609	25,708	77	0	0	0
25,709	25,808	79	0	0	0
25,809	25,908	81	0	0	0
25,909	26,008	83	0	0	0
26,009	26,108	85	0	0	0
26,109	26,208	87	0	0	0
26,209	26,308	89	0	0	0
26,309	26,408	91	0	0	0
26,409	26,508	93	0	0	0
26,509	26,608	95	0	0	0
26,609	26,708	97	0	0	0
26,709	26,808	99	0	0	0
26,809	26,908	101	0	0	0
26,909	27,008	103	0	0	0
27,009	27,108	105	0	0	0
27,109	27,208	107	0	0	0
27,209	27,308	109	0	0	0
27,309	27,408	111	0	0	0
27,409	27,508	113	0	0	0
27,509	27,608	115	0	0	0
27,609	27,708	117	0	0	0
27,709	27,808	119	0	0	0
27,809	27,908	121	0	0	0
27,909	28,008	123	0	0	0
28,009	28,108	125	0	0	0
28,109	28,208	127	0	0	0
28,209	28,308	129	0	0	0
28,309	28,408	131	0	0	0
28,409	28,508	133	0	0	0
28,509	28,608	135	0	0	0
28,609	28,708	137	0	0	0
28,709	28,808	139	0	0	0
28,809	28,908	141	0	0	0
28,909	29,008	143	0	0	0
29,009	29,108	145	0	0	0
29,109	29,208	147	0	0	0
29,209	29,308	149	0	0	0
29,309	29,408	151	0	0	0
29,409	29,508	153	0	0	0
29,509	29,608	155	0	0	0
29,609	29,708	157	0	0	0
29,709	29,808	159	0	0	0
29,809	29,908	161	0	0	0
29,909	30,008	163	0	0	0
30,009	30,108	165	0	0	0
30,109	30,208	167	0	0	0
30,209	30,308	169	0	0	0

If Your Income is... At Least	But not over	0	1	2	3
30,309	30,408	171	0	0	0
30,409	30,508	173	0	0	0
30,509	30,608	175	0	0	0
30,609	30,708	177	0	0	0
30,709	30,808	179	0	0	0
30,809	30,908	181	0	0	0
30,909	31,008	183	0	0	0
31,009	31,108	185	0	0	0
31,109	31,208	187	0	0	0
31,209	31,308	189	0	0	0
31,309	31,408	191	0	0	0
31,409	31,508	193	0	0	0
31,509	31,608	195	0	0	0
31,609	31,708	197	0	0	0
31,709	31,808	199	0	0	0
31,809	31,908	201	0	0	0
31,909	32,008	203	0	0	0
32,009	32,108	205	0	0	0
32,109	32,208	207	0	0	0
32,209	32,308	209	0	0	0
32,309	32,408	211	0	0	0
32,409	32,508	213	0	0	0
32,509	32,608	215	0	0	0
32,609	32,708	217	0	0	0
32,709	32,808	219	0	0	0
32,809	32,908	221	0	0	0
32,909	33,008	223	0	0	0
33,009	33,108	225	0	0	0
33,109	33,208	227	0	0	0
33,209	33,308	229	0	0	0
33,309	33,408	231	0	0	0
33,409	33,508	233	0	0	0
33,509	33,608	235	0	0	0
33,609	33,708	237	0	0	0
33,709	33,808	239	0	0	0
33,809	33,908	241	0	0	0
33,909	34,008	243	0	0	0
34,009	34,108	245	0	0	0
34,109	34,208	247	0	0	0
34,209	34,308	249	0	0	0
34,309	34,408	251	0	0	0
34,409	34,508	253	0	0	0
34,509	34,608	255	0	0	0
34,609	34,708	257	0	0	0
34,709	34,808	259	0	0	0
34,809	34,908	261	0	0	0
34,909	35,008	263	0	0	0
35,009	35,108	265	0	0	0
35,109	35,208	267	0	0	0
35,209	35,308	269	0	0	0
35,309	35,408	271	0	0	0
35,409	35,508	273	0	0	0
35,509	35,608	275	0	0	0
35,609	35,708	277	0	0	0
35,709	35,808	279	0	0	0

This table gives you credit of $8,258 for your standard deduction, $111 for your personal exemption credit, and $344 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

If Your Income is… At Least	But not over	0	1	2	3
35,809	35,908	281	0	0	0
35,909	36,008	283	0	0	0
36,009	36,108	285	0	0	0
36,109	36,208	287	0	0	0
36,209	36,308	289	0	0	0
36,309	36,408	291	0	0	0
36,409	36,508	293	0	0	0
36,509	36,608	295	0	0	0
36,609	36,708	297	0	0	0
36,709	36,808	299	0	0	0
36,809	36,908	301	0	0	0
36,909	37,008	303	0	0	0
37,009	37,108	305	0	0	0
37,109	37,208	307	0	0	0
37,209	37,308	309	0	0	0
37,309	37,408	311	0	0	0
37,409	37,508	313	0	0	0
37,509	37,608	315	0	0	0
37,609	37,708	317	0	0	0
37,709	37,808	319	0	0	0
37,809	37,908	321	0	0	0
37,909	38,008	323	0	0	0
38,009	38,108	325	0	0	0
38,109	38,208	327	0	0	0
38,209	38,308	329	0	0	0
38,309	38,408	331	0	0	0
38,409	38,508	333	0	0	0
38,509	38,608	335	0	0	0
38,609	38,708	337	0	0	0
38,709	38,808	339	0	0	0
38,809	38,908	341	0	0	0
38,909	39,008	343	0	0	0
39,009	39,108	345	1	0	0
39,109	39,208	347	3	0	0
39,209	39,308	349	5	0	0
39,309	39,408	351	7	0	0
39,409	39,508	353	9	0	0
39,509	39,608	355	11	0	0
39,609	39,708	357	13	0	0
39,709	39,808	359	15	0	0
39,809	39,908	361	17	0	0
39,909	40,008	363	19	0	0
40,009	40,108	365	21	0	0
40,109	40,208	367	23	0	0
40,209	40,308	369	25	0	0
40,309	40,408	371	27	0	0
40,409	40,508	373	29	0	0
40,509	40,608	375	31	0	0
40,609	40,708	377	33	0	0
40,709	40,808	379	35	0	0
40,809	40,908	381	37	0	0
40,909	41,008	383	39	0	0
41,009	41,108	385	41	0	0
41,109	41,208	387	43	0	0
41,209	41,308	389	45	0	0

If Your Income is… At Least	But not over	0	1	2	3
41,309	41,408	391	47	0	0
41,409	41,508	393	49	0	0
41,509	41,608	395	51	0	0
41,609	41,708	397	53	0	0
41,709	41,808	399	55	0	0
41,809	41,908	401	57	0	0
41,909	42,008	403	59	0	0
42,009	42,108	405	61	0	0
42,109	42,208	407	63	0	0
42,209	42,308	409	65	0	0
42,309	42,408	411	67	0	0
42,409	42,508	413	69	0	0
42,509	42,608	415	71	0	0
42,609	42,708	417	73	0	0
42,709	42,808	419	75	0	0
42,809	42,908	421	77	0	0
42,909	43,008	423	79	0	0
43,009	43,108	425	81	0	0
43,109	43,208	427	83	0	0
43,209	43,308	429	85	0	0
43,309	43,408	431	87	0	0
43,409	43,508	433	89	0	0
43,509	43,608	435	91	0	0
43,609	43,708	437	93	0	0
43,709	43,808	439	95	0	0
43,809	43,908	441	97	0	0
43,909	44,008	443	99	0	0
44,009	44,108	445	101	0	0
44,109	44,208	447	103	0	0
44,209	44,308	449	105	0	0
44,309	44,408	451	107	0	0
44,409	44,508	453	109	0	0
44,509	44,608	455	111	0	0
44,609	44,708	457	113	0	0
44,709	44,808	459	115	0	0
44,809	44,908	461	117	0	0
44,909	45,008	463	119	0	0
45,009	45,108	465	121	0	0
45,109	45,208	467	123	0	0
45,209	45,308	469	125	0	0
45,309	45,408	471	127	0	0
45,409	45,508	473	129	0	0
45,509	45,608	475	131	0	0
45,609	45,708	477	133	0	0
45,709	45,808	479	135	0	0
45,809	45,908	481	137	0	0
45,909	46,008	483	139	0	0
46,009	46,108	485	141	0	0
46,109	46,208	487	143	0	0
46,209	46,308	489	145	0	0
46,309	46,408	493	149	0	0
46,409	46,508	497	153	0	0
46,509	46,608	501	157	0	0
46,609	46,708	505	161	0	0
46,709	46,808	509	165	0	0

If Your Income is… At Least	But not over	0	1	2	3
46,809	46,908	513	169	0	0
46,909	47,008	517	173	0	0
47,009	47,108	521	177	0	0
47,109	47,208	525	181	0	0
47,209	47,308	529	185	0	0
47,309	47,408	533	189	0	0
47,409	47,508	537	193	0	0
47,509	47,608	541	197	0	0
47,609	47,708	545	201	0	0
47,709	47,808	549	205	0	0
47,809	47,908	553	209	0	0
47,909	48,008	557	213	0	0
48,009	48,108	561	217	0	0
48,109	48,208	565	221	0	0
48,209	48,308	569	225	0	0
48,309	48,408	573	229	0	0
48,409	48,508	577	233	0	0
48,509	48,608	581	237	0	0
48,609	48,708	585	241	0	0
48,709	48,808	589	245	0	0
48,809	48,908	593	249	0	0
48,909	49,008	597	253	0	0
49,009	49,108	601	257	0	0
49,109	49,208	605	261	0	0
49,209	49,308	609	265	0	0
49,309	49,408	613	269	0	0
49,409	49,508	617	273	0	0
49,509	49,608	621	277	0	0
49,609	49,708	625	281	0	0
49,709	49,808	629	285	0	0
49,809	49,908	633	289	0	0
49,909	50,008	637	293	0	0
50,009	50,108	641	297	0	0
50,109	50,208	645	301	0	0
50,209	50,308	649	305	0	0
50,309	50,408	653	309	0	0
50,409	50,508	657	313	0	0
50,509	50,608	661	317	0	0
50,609	50,708	665	321	0	0
50,709	50,808	669	325	0	0
50,809	50,908	673	329	0	0
50,909	51,008	677	333	0	0
51,009	51,108	681	337	0	0
51,109	51,208	685	341	0	0
51,209	51,308	689	345	1	0
51,309	51,408	693	349	5	0
51,409	51,508	697	353	9	0
51,509	51,608	701	357	13	0
51,609	51,708	705	361	17	0
51,709	51,808	709	365	21	0
51,809	51,908	713	369	25	0
51,909	52,008	717	373	29	0
52,009	52,108	721	377	33	0
52,109	52,208	725	381	37	0
52,209	52,308	729	385	41	0

This table gives you credit of $8,258 for your standard deduction, $111 for your personal exemption credit, and $344 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

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

If Your Income is…		Number of Dependents				If Your Income is…		Number of Dependents				If Your Income is…		Number of Dependents			
At Least	But not over	0	1	2	3	At Least	But not over	0	1	2	3	At Least	But not over	0	1	2	3
52,309	52,408	733	389	45	0	57,809	57,908	965	621	277	0	63,309	63,408	1,295	951	607	263
52,409	52,508	737	393	49	0	57,909	58,008	971	627	283	0	63,409	63,508	1,301	957	613	269
52,509	52,608	741	397	53	0	58,009	58,108	977	633	289	0	63,509	63,608	1,307	963	619	275
52,609	52,708	745	401	57	0	58,109	58,208	983	639	295	0	63,609	63,708	1,313	969	625	281
52,709	52,808	749	405	61	0	58,209	58,308	989	645	301	0	63,709	63,808	1,319	975	631	287
52,809	52,908	753	409	65	0	58,309	58,408	995	651	307	0	63,809	63,908	1,325	981	637	293
52,909	53,008	757	413	69	0	58,409	58,508	1,001	657	313	0	63,909	64,008	1,331	987	643	299
53,009	53,108	761	417	73	0	58,509	58,608	1,007	663	319	0	64,009	64,108	1,337	993	649	305
53,109	53,208	765	421	77	0	58,609	58,708	1,013	669	325	0	64,109	64,208	1,343	999	655	311
53,209	53,308	769	425	81	0	58,709	58,808	1,019	675	331	0	64,209	64,308	1,349	1,005	661	317
53,309	53,408	773	429	85	0	58,809	58,908	1,025	681	337	0	64,309	64,408	1,355	1,011	667	323
53,409	53,508	777	433	89	0	58,909	59,008	1,031	687	343	0	64,409	64,508	1,361	1,017	673	329
53,509	53,608	781	437	93	0	59,009	59,108	1,037	693	349	5	64,509	64,608	1,367	1,023	679	335
53,609	53,708	785	441	97	0	59,109	59,208	1,043	699	355	11	64,609	64,708	1,373	1,029	685	341
53,709	53,808	789	445	101	0	59,209	59,308	1,049	705	361	17	64,709	64,808	1,379	1,035	691	347
53,809	53,908	793	449	105	0	59,309	59,408	1,055	711	367	23	64,809	64,908	1,385	1,041	697	353
53,909	54,008	797	453	109	0	59,409	59,508	1,061	717	373	29	64,909	65,008	1,391	1,047	703	359
54,009	54,108	801	457	113	0	59,509	59,608	1,067	723	379	35	65,009	65,108	1,397	1,053	709	365
54,109	54,208	805	461	117	0	59,609	59,708	1,073	729	385	41	65,109	65,208	1,403	1,059	715	371
54,209	54,308	809	465	121	0	59,709	59,808	1,079	735	391	47	65,209	65,308	1,409	1,065	721	377
54,309	54,408	813	469	125	0	59,809	59,908	1,085	741	397	53	65,309	65,408	1,415	1,071	727	383
54,409	54,508	817	473	129	0	59,909	60,008	1,091	747	403	59	65,409	65,508	1,421	1,077	733	389
54,509	54,608	821	477	133	0	60,009	60,108	1,097	753	409	65	65,509	65,608	1,427	1,083	739	395
54,609	54,708	825	481	137	0	60,109	60,208	1,103	759	415	71	65,609	65,708	1,433	1,089	745	401
54,709	54,808	829	485	141	0	60,209	60,308	1,109	765	421	77	65,709	65,808	1,439	1,095	751	407
54,809	54,908	833	489	145	0	60,309	60,408	1,115	771	427	83	65,809	65,908	1,445	1,101	757	413
54,909	55,008	837	493	149	0	60,409	60,508	1,121	777	433	89	65,909	66,008	1,451	1,107	763	419
55,009	55,108	841	497	153	0	60,509	60,608	1,127	783	439	95	66,009	66,108	1,457	1,113	769	425
55,109	55,208	845	501	157	0	60,609	60,708	1,133	789	445	101	66,109	66,208	1,463	1,119	775	431
55,209	55,308	849	505	161	0	60,709	60,808	1,139	795	451	107	66,209	66,308	1,469	1,125	781	437
55,309	55,408	853	509	165	0	60,809	60,908	1,145	801	457	113	66,309	66,408	1,475	1,131	787	443
55,409	55,508	857	513	169	0	60,909	61,008	1,151	807	463	119	66,409	66,508	1,481	1,137	793	449
55,509	55,608	861	517	173	0	61,009	61,108	1,157	813	469	125	66,509	66,608	1,487	1,143	799	455
55,609	55,708	865	521	177	0	61,109	61,208	1,163	819	475	131	66,609	66,708	1,493	1,149	805	461
55,709	55,808	869	525	181	0	61,209	61,308	1,169	825	481	137	66,709	66,808	1,499	1,155	811	467
55,809	55,908	873	529	185	0	61,309	61,408	1,175	831	487	143	66,809	66,908	1,505	1,161	817	473
55,909	56,008	877	533	189	0	61,409	61,508	1,181	837	493	149	66,909	67,008	1,511	1,167	823	479
56,009	56,108	881	537	193	0	61,509	61,608	1,187	843	499	155	67,009	67,108	1,517	1,173	829	485
56,109	56,208	885	541	197	0	61,609	61,708	1,193	849	505	161	67,109	67,208	1,523	1,179	835	491
56,209	56,308	889	545	201	0	61,709	61,808	1,199	855	511	167	67,209	67,308	1,529	1,185	841	497
56,309	56,408	893	549	205	0	61,809	61,908	1,205	861	517	173	67,309	67,408	1,535	1,191	847	503
56,409	56,508	897	553	209	0	61,909	62,008	1,211	867	523	179	67,409	67,508	1,541	1,197	853	509
56,509	56,608	901	557	213	0	62,009	62,108	1,217	873	529	185	67,509	67,608	1,547	1,203	859	515
56,609	56,708	905	561	217	0	62,109	62,208	1,223	879	535	191	67,609	67,708	1,553	1,209	865	521
56,709	56,808	909	565	221	0	62,209	62,308	1,229	885	541	197	67,709	67,808	1,559	1,215	871	527
56,809	56,908	913	569	225	0	62,309	62,408	1,235	891	547	203	67,809	67,908	1,565	1,221	877	533
56,909	57,008	917	573	229	0	62,409	62,508	1,241	897	553	209	67,909	68,008	1,571	1,227	883	539
57,009	57,108	921	577	233	0	62,509	62,608	1,247	903	559	215	68,009	68,108	1,577	1,233	889	545
57,109	57,208	925	581	237	0	62,609	62,708	1,253	909	565	221	68,109	68,208	1,583	1,239	895	551
57,209	57,308	929	585	241	0	62,709	62,808	1,259	915	571	227	68,209	68,308	1,589	1,245	901	557
57,309	57,408	935	591	247	0	62,809	62,908	1,265	921	577	233	68,309	68,408	1,595	1,251	907	563
57,409	57,508	941	597	253	0	62,909	63,008	1,271	927	583	239	68,409	68,508	1,601	1,257	913	569
57,509	57,608	947	603	259	0	63,009	63,108	1,277	933	589	245	68,509	68,608	1,607	1,263	919	575
57,609	57,708	953	609	265	0	63,109	63,208	1,283	939	595	251	68,609	68,708	1,613	1,269	925	581
57,709	57,808	959	615	271	0	63,209	63,308	1,289	945	601	257	68,709	68,808	1,619	1,275	931	587

Continued on next page.

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

This table gives you credit of $8,258 for your standard deduction, $111 for your personal exemption credit, and $344 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

If Your Income is… At Least	But not over	0	1	2	3
68,809	68,908	1,625	1,281	937	593
68,909	69,008	1,632	1,288	944	600
69,009	69,108	1,640	1,296	952	608
69,109	69,208	1,648	1,304	960	616
69,209	69,308	1,656	1,312	968	624
69,309	69,408	1,664	1,320	976	632
69,409	69,508	1,672	1,328	984	640
69,509	69,608	1,680	1,336	992	648
69,609	69,708	1,688	1,344	1,000	656
69,709	69,808	1,696	1,352	1,008	664
69,809	69,908	1,704	1,360	1,016	672
69,909	70,008	1,712	1,368	1,024	680
70,009	70,108	1,720	1,376	1,032	688
70,109	70,208	1,728	1,384	1,040	696
70,209	70,308	1,736	1,392	1,048	704
70,309	70,408	1,744	1,400	1,056	712
70,409	70,508	1,752	1,408	1,064	720
70,509	70,608	1,760	1,416	1,072	728
70,609	70,708	1,768	1,424	1,080	736
70,709	70,808	1,776	1,432	1,088	744
70,809	70,908	1,784	1,440	1,096	752
70,909	71,008	1,792	1,448	1,104	760
71,009	71,108	1,800	1,456	1,112	768
71,109	71,208	1,808	1,464	1,120	776
71,209	71,308	1,816	1,472	1,128	784
71,309	71,408	1,824	1,480	1,136	792
71,409	71,508	1,832	1,488	1,144	800
71,509	71,608	1,840	1,496	1,152	808
71,609	71,708	1,848	1,504	1,160	816
71,709	71,808	1,856	1,512	1,168	824
71,809	71,908	1,864	1,520	1,176	832
71,909	72,008	1,872	1,528	1,184	840
72,009	72,108	1,880	1,536	1,192	848
72,109	72,208	1,888	1,544	1,200	856
72,209	72,308	1,896	1,552	1,208	864
72,309	72,408	1,904	1,560	1,216	872
72,409	72,508	1,912	1,568	1,224	880
72,509	72,608	1,920	1,576	1,232	888
72,609	72,708	1,928	1,584	1,240	896
72,709	72,808	1,936	1,592	1,248	904
72,809	72,908	1,944	1,600	1,256	912
72,909	73,008	1,952	1,608	1,264	920
73,009	73,108	1,960	1,616	1,272	928
73,109	73,208	1,968	1,624	1,280	936
73,209	73,308	1,976	1,632	1,288	944
73,309	73,408	1,984	1,640	1,296	952
73,409	73,508	1,992	1,648	1,304	960
73,509	73,608	2,000	1,656	1,312	968
73,609	73,708	2,008	1,664	1,320	976
73,709	73,808	2,016	1,672	1,328	984
73,809	73,908	2,024	1,680	1,336	992
73,909	74,008	2,032	1,688	1,344	1,000
74,009	74,108	2,040	1,696	1,352	1,008
74,109	74,208	2,048	1,704	1,360	1,016
74,209	74,308	2,056	1,712	1,368	1,024

If Your Income is… At Least	But not over	0	1	2	3
74,309	74,408	2,064	1,720	1,376	1,032
74,409	74,508	2,072	1,728	1,384	1,040
74,509	74,608	2,080	1,736	1,392	1,048
74,609	74,708	2,088	1,744	1,400	1,056
74,709	74,808	2,096	1,752	1,408	1,064
74,809	74,908	2,104	1,760	1,416	1,072
74,909	75,008	2,112	1,768	1,424	1,080
75,009	75,108	2,120	1,776	1,432	1,088
75,109	75,208	2,128	1,784	1,440	1,096
75,209	75,308	2,136	1,792	1,448	1,104
75,309	75,408	2,144	1,800	1,456	1,112
75,409	75,508	2,152	1,808	1,464	1,120
75,509	75,608	2,160	1,816	1,472	1,128
75,609	75,708	2,168	1,824	1,480	1,136
75,709	75,808	2,176	1,832	1,488	1,144
75,809	75,908	2,184	1,840	1,496	1,152
75,909	76,008	2,192	1,848	1,504	1,160
76,009	76,108	2,200	1,856	1,512	1,168
76,109	76,208	2,208	1,864	1,520	1,176
76,209	76,308	2,216	1,872	1,528	1,184
76,309	76,408	2,224	1,880	1,536	1,192
76,409	76,508	2,232	1,888	1,544	1,200
76,509	76,608	2,240	1,896	1,552	1,208
76,609	76,708	2,248	1,904	1,560	1,216
76,709	76,808	2,256	1,912	1,568	1,224
76,809	76,908	2,264	1,920	1,576	1,232
76,909	77,008	2,272	1,928	1,584	1,240
77,009	77,108	2,280	1,936	1,592	1,248
77,109	77,208	2,288	1,944	1,600	1,256
77,209	77,308	2,296	1,952	1,608	1,264
77,309	77,408	2,304	1,960	1,616	1,272
77,409	77,508	2,312	1,968	1,624	1,280
77,509	77,608	2,320	1,976	1,632	1,288
77,609	77,708	2,328	1,984	1,640	1,296
77,709	77,808	2,336	1,992	1,648	1,304
77,809	77,908	2,344	2,000	1,656	1,312
77,909	78,008	2,352	2,008	1,664	1,320
78,009	78,108	2,360	2,016	1,672	1,328
78,109	78,208	2,368	2,024	1,680	1,336
78,209	78,308	2,376	2,032	1,688	1,344
78,309	78,408	2,384	2,040	1,696	1,352
78,409	78,508	2,392	2,048	1,704	1,360
78,509	78,608	2,400	2,056	1,712	1,368
78,609	78,708	2,408	2,064	1,720	1,376
78,709	78,808	2,416	2,072	1,728	1,384
78,809	78,908	2,424	2,080	1,736	1,392
78,909	79,008	2,432	2,088	1,744	1,400
79,009	79,108	2,440	2,096	1,752	1,408
79,109	79,208	2,448	2,104	1,760	1,416
79,209	79,308	2,456	2,112	1,768	1,424
79,309	79,408	2,464	2,120	1,776	1,432
79,409	79,508	2,472	2,128	1,784	1,440
79,509	79,608	2,480	2,136	1,792	1,448
79,609	79,708	2,488	2,144	1,800	1,456
79,709	79,808	2,496	2,152	1,808	1,464

If Your Income is… At Least	But not over	0	1	2	3
79,809	79,908	2,504	2,160	1,816	1,472
79,909	80,008	2,513	2,169	1,825	1,481
80,009	80,108	2,523	2,179	1,835	1,491
80,109	80,208	2,532	2,188	1,844	1,500
80,209	80,308	2,541	2,197	1,853	1,509
80,309	80,408	2,550	2,206	1,862	1,518
80,409	80,508	2,560	2,216	1,872	1,528
80,509	80,608	2,569	2,225	1,881	1,537
80,609	80,708	2,578	2,234	1,890	1,546
80,709	80,808	2,588	2,244	1,900	1,556
80,809	80,908	2,597	2,253	1,909	1,565
80,909	81,008	2,606	2,262	1,918	1,574
81,009	81,108	2,616	2,272	1,928	1,584
81,109	81,208	2,625	2,281	1,937	1,593
81,209	81,308	2,634	2,290	1,946	1,602
81,309	81,408	2,643	2,299	1,955	1,611
81,409	81,508	2,653	2,309	1,965	1,621
81,509	81,608	2,662	2,318	1,974	1,630
81,609	81,708	2,671	2,327	1,983	1,639
81,709	81,808	2,681	2,337	1,993	1,649
81,809	81,908	2,690	2,346	2,002	1,658
81,909	82,008	2,699	2,355	2,011	1,667
82,009	82,108	2,709	2,365	2,021	1,677
82,109	82,208	2,718	2,374	2,030	1,686
82,209	82,308	2,727	2,383	2,039	1,695
82,309	82,408	2,736	2,392	2,048	1,704
82,409	82,508	2,746	2,402	2,058	1,714
82,509	82,608	2,755	2,411	2,067	1,723
82,609	82,708	2,764	2,420	2,076	1,732
82,709	82,808	2,774	2,430	2,086	1,742
82,809	82,908	2,783	2,439	2,095	1,751
82,909	83,008	2,792	2,448	2,104	1,760
83,009	83,108	2,802	2,458	2,114	1,770
83,109	83,208	2,811	2,467	2,123	1,779
83,209	83,308	2,820	2,476	2,132	1,788
83,309	83,408	2,829	2,485	2,141	1,797
83,409	83,508	2,839	2,495	2,151	1,807
83,509	83,608	2,848	2,504	2,160	1,816
83,609	83,708	2,857	2,513	2,169	1,825
83,709	83,808	2,867	2,523	2,179	1,835
83,809	83,908	2,876	2,532	2,188	1,844
83,909	84,008	2,885	2,541	2,197	1,853
84,009	84,108	2,895	2,551	2,207	1,863
84,109	84,208	2,904	2,560	2,216	1,872
84,209	84,308	2,913	2,569	2,225	1,881
84,309	84,408	2,922	2,578	2,234	1,890
84,409	84,508	2,932	2,588	2,244	1,900
84,509	84,608	2,941	2,597	2,253	1,909
84,609	84,708	2,950	2,606	2,262	1,918
84,709	84,808	2,960	2,616	2,272	1,928
84,809	84,908	2,969	2,625	2,281	1,937
84,909	85,008	2,978	2,634	2,290	1,946
85,009	85,108	2,988	2,644	2,300	1,956
85,109	85,208	2,997	2,653	2,309	1,965
85,209	85,308	3,006	2,662	2,318	1,974

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

This table gives you credit of $8,258 for your standard deduction, $111 for your personal exemption credit, and $344 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

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

If Your Income is… At Least	But not over	0	1	2	3
85,309	85,408	3,015	2,671	2,327	1,983
85,409	85,508	3,025	2,681	2,337	1,993
85,509	85,608	3,034	2,690	2,346	2,002
85,609	85,708	3,043	2,699	2,355	2,011
85,709	85,808	3,053	2,709	2,365	2,021
85,809	85,908	3,062	2,718	2,374	2,030
85,909	86,008	3,071	2,727	2,383	2,039
86,009	86,108	3,081	2,737	2,393	2,049
86,109	86,208	3,090	2,746	2,402	2,058
86,209	86,308	3,099	2,755	2,411	2,067
86,309	86,408	3,108	2,764	2,420	2,076
86,409	86,508	3,118	2,774	2,430	2,086
86,509	86,608	3,127	2,783	2,439	2,095
86,609	86,708	3,136	2,792	2,448	2,104
86,709	86,808	3,146	2,802	2,458	2,114
86,809	86,908	3,155	2,811	2,467	2,123
86,909	87,008	3,164	2,820	2,476	2,132
87,009	87,108	3,174	2,830	2,486	2,142
87,109	87,208	3,183	2,839	2,495	2,151
87,209	87,308	3,192	2,848	2,504	2,160
87,309	87,408	3,201	2,857	2,513	2,169
87,409	87,508	3,211	2,867	2,523	2,179
87,509	87,608	3,220	2,876	2,532	2,188
87,609	87,708	3,229	2,885	2,541	2,197
87,709	87,808	3,239	2,895	2,551	2,207
87,809	87,908	3,248	2,904	2,560	2,216
87,909	88,008	3,257	2,913	2,569	2,225
88,009	88,108	3,267	2,923	2,579	2,235
88,109	88,208	3,276	2,932	2,588	2,244
88,209	88,308	3,285	2,941	2,597	2,253
88,309	88,408	3,294	2,950	2,606	2,262
88,409	88,508	3,304	2,960	2,616	2,272
88,509	88,608	3,313	2,969	2,625	2,281
88,609	88,708	3,322	2,978	2,634	2,290
88,709	88,808	3,332	2,988	2,644	2,300
88,809	88,908	3,341	2,997	2,653	2,309
88,909	89,008	3,350	3,006	2,662	2,318
89,009	89,108	3,360	3,016	2,672	2,328
89,109	89,208	3,369	3,025	2,681	2,337
89,209	89,308	3,378	3,034	2,690	2,346
89,309	89,408	3,387	3,043	2,699	2,355
89,409	89,508	3,397	3,053	2,709	2,365
89,509	89,608	3,406	3,062	2,718	2,374
89,609	89,708	3,415	3,071	2,727	2,383
89,709	89,808	3,425	3,081	2,737	2,393
89,809	89,908	3,434	3,090	2,746	2,402
89,909	90,008	3,443	3,099	2,755	2,411
90,009	90,108	3,453	3,109	2,765	2,421
90,109	90,208	3,462	3,118	2,774	2,430
90,209	90,308	3,471	3,127	2,783	2,439
90,309	90,408	3,480	3,136	2,792	2,448
90,409	90,508	3,490	3,146	2,802	2,458
90,509	90,608	3,499	3,155	2,811	2,467
90,609	90,708	3,508	3,164	2,820	2,476
90,709	90,808	3,518	3,174	2,830	2,486

If Your Income is… At Least	But not over	0	1	2	3
90,809	90,908	3,527	3,183	2,839	2,495
90,909	91,008	3,536	3,192	2,848	2,504
91,009	91,108	3,546	3,202	2,858	2,514
91,109	91,208	3,555	3,211	2,867	2,523
91,209	91,308	3,564	3,220	2,876	2,532
91,309	91,408	3,573	3,229	2,885	2,541
91,409	91,508	3,583	3,239	2,895	2,551
91,509	91,608	3,592	3,248	2,904	2,560
91,609	91,708	3,601	3,257	2,913	2,569
91,709	91,808	3,611	3,267	2,923	2,579
91,809	91,908	3,620	3,276	2,932	2,588
91,909	92,008	3,629	3,285	2,941	2,597
92,009	92,108	3,639	3,295	2,951	2,607
92,109	92,208	3,648	3,304	2,960	2,616
92,209	92,308	3,657	3,313	2,969	2,625
92,309	92,408	3,666	3,322	2,978	2,634
92,409	92,508	3,676	3,332	2,988	2,644
92,509	92,608	3,685	3,341	2,997	2,653
92,609	92,708	3,694	3,350	3,006	2,662
92,709	92,808	3,704	3,360	3,016	2,672
92,809	92,908	3,713	3,369	3,025	2,681
92,909	93,008	3,722	3,378	3,034	2,690
93,009	93,108	3,732	3,388	3,044	2,700
93,109	93,208	3,741	3,397	3,053	2,709
93,209	93,308	3,750	3,406	3,062	2,718
93,309	93,408	3,759	3,415	3,071	2,727
93,409	93,508	3,769	3,425	3,081	2,737
93,509	93,608	3,778	3,434	3,090	2,746
93,609	93,708	3,787	3,443	3,099	2,755
93,709	93,808	3,797	3,453	3,109	2,765
93,809	93,908	3,806	3,462	3,118	2,774
93,909	94,008	3,815	3,471	3,127	2,783
94,009	94,108	3,825	3,481	3,137	2,793
94,109	94,208	3,834	3,490	3,146	2,802
94,209	94,308	3,843	3,499	3,155	2,811
94,309	94,408	3,852	3,508	3,164	2,820
94,409	94,508	3,862	3,518	3,174	2,830
94,509	94,608	3,871	3,527	3,183	2,839
94,609	94,708	3,880	3,536	3,192	2,848
94,709	94,808	3,890	3,546	3,202	2,858
94,809	94,908	3,899	3,555	3,211	2,867
94,909	95,008	3,908	3,564	3,220	2,876
95,009	95,108	3,918	3,574	3,230	2,886
95,109	95,208	3,927	3,583	3,239	2,895
95,209	95,308	3,936	3,592	3,248	2,904
95,309	95,408	3,945	3,601	3,257	2,913
95,409	95,508	3,955	3,611	3,267	2,923
95,509	95,608	3,964	3,620	3,276	2,932
95,609	95,708	3,973	3,629	3,285	2,941
95,709	95,808	3,983	3,639	3,295	2,951
95,809	95,908	3,992	3,648	3,304	2,960
95,909	96,008	4,001	3,657	3,313	2,969
96,009	96,108	4,011	3,667	3,323	2,979
96,109	96,208	4,020	3,676	3,332	2,988
96,209	96,308	4,029	3,685	3,341	2,997

If Your Income is… At Least	But not over	0	1	2	3
96,309	96,408	4,038	3,694	3,350	3,006
96,409	96,508	4,048	3,704	3,360	3,016
96,509	96,608	4,057	3,713	3,369	3,025
96,609	96,708	4,066	3,722	3,378	3,034
96,709	96,808	4,076	3,732	3,388	3,044
96,809	96,908	4,085	3,741	3,397	3,053
96,909	97,008	4,094	3,750	3,406	3,062
97,009	97,108	4,104	3,760	3,416	3,072
97,109	97,208	4,113	3,769	3,425	3,081
97,209	97,308	4,122	3,778	3,434	3,090
97,309	97,408	4,131	3,787	3,443	3,099
97,409	97,508	4,141	3,797	3,453	3,109
97,509	97,608	4,150	3,806	3,462	3,118
97,609	97,708	4,159	3,815	3,471	3,127
97,709	97,808	4,169	3,825	3,481	3,137
97,809	97,908	4,178	3,834	3,490	3,146
97,909	98,008	4,187	3,843	3,499	3,155
98,009	98,108	4,197	3,853	3,509	3,165
98,109	98,208	4,206	3,862	3,518	3,174
98,209	98,308	4,215	3,871	3,527	3,183
98,309	98,408	4,224	3,880	3,536	3,192
98,409	98,508	4,234	3,890	3,546	3,202
98,509	98,608	4,243	3,899	3,555	3,211
98,609	98,708	4,252	3,908	3,564	3,220
98,709	98,808	4,262	3,918	3,574	3,230
98,809	98,908	4,271	3,927	3,583	3,239
98,909	99,008	4,280	3,936	3,592	3,248
99,009	99,108	4,290	3,946	3,602	3,258
99,109	99,208	4,299	3,955	3,611	3,267
99,209	99,308	4,308	3,964	3,620	3,276
99,309	99,408	4,317	3,973	3,629	3,285
99,409	99,508	4,327	3,983	3,639	3,295
99,509	99,608	4,336	3,992	3,648	3,304
99,609	99,708	4,345	4,001	3,657	3,313
99,709	99,808	4,355	4,011	3,667	3,323
99,809	99,908	4,364	4,020	3,676	3,332
99,909	100,000	4,373	4,029	3,685	3,341

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

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- **CalFile –** e-file your personal income tax return.
- **Refund Status –** find out when we authorize your refund.
- **Installment Agreement –** request to make monthly payments.
- **Subscription Services –** sign up to receive emails on a variety of tax topics.
- Tax forms and publications.
- FTB legal notices, rulings, and regulations.
- FTB's analysis of pending legislation.
- Internal procedure manuals to learn how we administer law.

Automated Phone Service

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

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

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

General Phone Service

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

Telephone: 800.852.5711 from within the United States
916.845.6500 from outside the United States
800.829.1040 for federal tax questions, call the IRS
TTY/TDD: 800.822.6268 for persons with hearing or speech impairments

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

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

$$ For You

Federal Earned Income Tax Credit (EITC)
If you earned less than $53,505 (less than $20,430 if you do not have any qualifying children), you may be eligible to get the EITC to reduce the federal tax you owe, or get a refund if you do not owe any federal tax. Call the IRS at 800.829.4477 and enter topic 601 when instructed, visit **irs.gov** and search for **eitc**, or see your federal tax booklet for more information.

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ftb.ca.gov