

# California Explanation of Amended Return Changes

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Attach this schedule to amended Form 540, Form 540 2EZ, or Form 540NR.

Name(s) as shown on amended tax return

Your SSN or ITIN

## Part I Financial Adjustments – Reconciliation

- 1 Enter the amount you owe, as shown on the amended tax return .....  1  .00
- 2 Overpaid tax, if any, as shown on original tax return or as previously adjusted by the FTB. See instructions .....  2  .00
- 3 Add line 1 and line 2 .....  3  .00
- 4 Enter the refund, as shown on the amended tax return. See instructions .....  4  .00
- 5 Tax paid with original tax return plus additional tax paid after it was filed. Do not include penalties and interest .....  5  .00
- 6 Add line 4 and line 5 .....  6  .00
- 7 **AMOUNT YOU OWE.** If line 3 is more than line 6, subtract line 6 from line 3. See instructions. ....  7  .00
- 8 Penalties/Interest. See instructions: **Penalties 8a**  **Interest 8b**  .....  8c  .00
- 9 **Refund subtotal.** If line 6 is more than line 3, subtract line 3 from line 6. ....  9  .00
- 10 Amount of line 9 you want applied to your 2022 estimated tax. See instructions. ....  10  .00
- 11 **REFUND.** See instructions. ....  11  .00

## Part II Reason(s) for Amending

1 Check all that apply:

- a  Protective claim for refund. See instructions.
- b  Reservation source income adjustments
- c  Pass-through entity adjustments
- d  Federal audit and/or adjustments
- e  FTB audit contact
- f  NOL carryback. See instructions.
- g  Error on original return
- h  Credit adjustment
- i  Earned income tax credit / Young child tax credit
- j  Disaster loss
- k  Military HR 100
- l  Informal claim
- m  Other. See instructions

2 Provide further explanation of reason(s) for amending below. If needed, attach a separate sheet that includes your name and SSN or ITIN.