CALIFORNIA 5402EZ_{Forms & Instructions}

Personal Income Tax Booklet

Members of the Franchise Tax Board

Betty T. Yee, Chair Malia M. Cohen, Member Joe Stephenshaw, Member





STATE OF CALIFORNIA Franchise Tax Board

COVER GRAPHICS OMITTED FOR DOWNLOADING SPEED

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What's New and Other Important Information for 2022

2022 Tax Law Changes/What's New

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

Young Child Tax Credit Expansion – For taxable years beginning on or after January 1, 2022, California expanded the Young Child Tax Credit (YCTC) eligibility to include an eligible individual with a qualifying child who would otherwise have been allowed the California Earned Income Tax Credit (EITC) but that the individual has earned income of zero dollars or less, does not have net losses in excess of \$32,490 in the taxable year, and does not have wages, salaries, tips, and other employee compensation in excess of \$32,490 in the taxable year. For more information, get form FTB 3514, California Earned Income Tax Credit, or go to **ftb.ca.gov** and search for **yctc**.

Foster Youth Tax Credit – For taxable years beginning on or after January 1, 2022, the refundable Foster Youth Tax Credit (FYTC) is available to an individual and/or spouse/registered domestic partner (RDP) age 18 to 25, who is allowed the California EITC for the taxable year, was in foster care while 13 years of age or older and placed through the California foster care system. The maximum amount of credit allowable for each eligible taxpayer is \$1,083. The credit amount phases out as earned income exceeds the threshold amount of \$25,000, and completely phases out at \$30,000. For more information, see specific line instructions for Form 540 2EZ, California Resident Income Tax Return, line 23c, and get form FTB 3514, California Revenue and Taxation Code (R&TC) Section 17052.2, or go to **ftb.ca.gov** and search for **fytc**.

Voter Registration Information – For taxable years beginning on or after January 1, 2022, we added a new Voter Registration Information checkbox on the tax return. For voter registration information, check the box on Form 540 2EZ, Side 4 and go to **sos.ca.gov/elections** for more information. Also, see specific line instructions for Form 540 2EZ, Voter Information section and "Voting is Everybody's Business" under Additional Information section for more information.

Timeliness Penalty Abatement – For taxable years beginning on or after January 1, 2022, an individual taxpayer may elect to request a one-time abatement of a failure-to-file or failure-to-pay timeliness penalty either orally or in writing, if the taxpayer was not previously required to file a California personal income tax return or has not previously been granted abatement under R&TC Section 19 32.5, the taxpayer has filed all required returns as of the date of the request for abatement, and the taxpayer has paid, or is in a current arrangement to pay, all tax currently due. For more information, see R&TC Section 19132.5.

Other Important Information

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

2022 California 2EZ Single Tax Table
2022 California 2EZ Married/RDP Filing Jointly or Qualifying
Surviving Spouse/RDP Tax Table
2022 California 2EZ Head of Household Tax Table
Form FTB 3514, California Earned Income Tax Credit
Instructions for Form FTB 3514
Frequently Asked Questions
Need Assistance? We're Here to Help
Franchise Tax Board Privacy Notice on Collection

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

Minimum Essential Coverage Individual Mandate – For taxable years beginning on or after January 1, 2020, California law requires residents and their dependents to obtain and maintain minimum essential coverage (MEC), also refer ed to as qualifying health care coverage. Individuals who fail to maintain qualifying health care coverage for any month during the taxable year will be subject to a penalty unless they qualify for an exemption. For more information, see specific line instructions for Form 540 2EZ, line 27, or get form FTB 3853, Health Coverage Exemptions and Individual Shared Responsibility Penalty.

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

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

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

Improper Withholding on Severance Paid to Veterans – The federal Combat-Injured Veterans Tax Fairness Act of 2016 gives veterans who retired from the Armed Forces for medical reasons additional time to claim a refund if they had taxes improperly withheld from their severance pay. If you filed an amended return with the IRS on this issue, you have two years to file your amended California return.

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

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

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

Qualifying to Use Form 540 2EZ

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

General	California resident entire year Not blind
Filing Status	 Single Married/RDP filing jointly Head of household Qualifying surviving spouse/RDP
You May	 Be claimed as a dependent by another taxpayer (see Note below) Be 65 years of age or older and claim the senior exemption. If your (or your spouse's/RDP's) 65th birthday is on January 1, 2023, you are considered to be age 65 on December 31, 2022.
Dependents	0 – 3 allowed
Types of Income	 Wages, salaries, and tips Taxable interest, dividends, and pensions Taxable scholarship and fellowship grants (only if reported on federal Form(s) W-2) Unemployment compensation (reported on federal Form 1099-G) Capital gains from mutual funds (reported on federal Form 1099-DIV, box 2a only) Paid Family Leave Insurance U.S. social security benefits Tier 1 and Tier 2 railroad retirement payment
Total Income	 \$100,000 or less (single or head of household) \$200,000 or less (married/RDP filing jointly or qualifying surviving spouse/RDP) Total income includes wages, salaries, tips, taxable scholarship or fellowship grants, interest, dividends, pensions, and capital gains from mutual funds.
Adjustments to Income	No adjustments to total income, such as student loan interest deduction, IRA deduction, etc.
Deduction	Standard deduction only. If you use the modified standard deduction for dependents, see Note below.
Payments	Only withholding shown on federal Form(s) W-2 and 1099-R
Exemptions	 Personal exemption (see Note below) Up to three dependent exemptions
Credits	 Nonrefundable Renter's Credit Refundable California Earned Income Tax Credit Refundable Young Child Tax Credit Refundable Foster Youth Tax Credit

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

- You have a dependent of your own.
- You are single and your total income is less than or equal to \$17,252.
- You are married/RDP filing jointly or a qualifying surviving spouse/RDP and your total income is less than or equal to \$34,554.
- You are head of household and your total income is less than or equal to \$24,454.
- You are required to use a modified standard deduction for dependents. See Frequently Asked Questions, question 1, Do I have to file?

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

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

Steps to Determine Filing Requirements

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

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

On 12/31/22,	and on 12/31/22,	Califo	rnia Gross Ir	ncome	California Adjusted Gross Income Dependents				
my filing status was:	my age was:		Dependents						
	(If your 65th birthday is on January 1, 2023, you are considered to be age 65 on December 31, 2022.)	0	1	2 or more	0	1	2 or more		
Single or Head of Household (Get FTB Pub. 1540, Tax Information for Head of Household Filing Status.)	Under 65 65 or older	20,913 27,913	35,346 38,738	46,171 47,398	16,730 23,730	31,163 34,555	41,988 43,215		
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)	41,830 48,830 55,830	56,263 59,655 66,655	67,088 68,315 75,315	33,466 40,466 47,466	47,899 51,291 58,291	58,724 59,951 66,951		
Qualifying surviving spouse/RDP	Under 65 65 or older		35,346 38,738	46,171 47,398		31,163 34,555	41,988 43,215		
Dependent of another person – Any filing status	Any age	More than yo question 1.	our standard c	leduction, see	Frequently A	sked Questior	ns,		

2022 Instructions for Form 540 2EZ

California Resident Income Tax Return

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

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

Determine if you qualify to use Form 540 2EZ. See "Qualifying to Use Form 540 2EZ" in this booklet.

You cannot use Form 540 2EZ if:

- You file a joint tax return and either spouse/RDP was a nonresident in 2022. Use Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. This form is available online at ftb.ca.gov/forms or file online using e-file.
- You are married/RDP and file a separate tax return. Get Form 540 online at ftb.ca.gov/forms or file online through CalFile or e-file.
- You have income from a source outside of California.
- You have income from a source not listed on this form.
- You made estimate payments or have an estimated tax payment transfer from 2021.
- You have real estate or other withholding from Form 592-B, Resident and Nonresident Withholding Tax Statement, or Form 593, Real Estate Withholding Statement.

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

If you need to amend your California resident income tax return, complete an amended Form 540 2EZ and check the box at the top of Form 540 2EZ indicating AMENDED return. Attach Schedule X, California Explanation of Amended Return Changes, to the amended Form 540 2EZ. For specific instructions, see "Instructions for Filing a 2022 Amended Return" in this booklet.

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

Specific Line Instructions

Name(s) and Address

Print your first name, middle initial, last name, and address in the spaces provided at the top of the form.

Suffix

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

Additional Information

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

Foreign Address

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

Date of Birth (DOB)

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

Prior Name

If you filed your 2021 tax return under a different last name, write the last name **only** from the 2021 tax return.

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

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

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

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

Principal Residence

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

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

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

Line 1 through Line 5 - Filing Status

Check the box on Form 540 2EZ for the filing status that applies to you. If your California filing status is different from your federal filing status, check the box above the filing status.

Filing Status Checklist

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

Exception:

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

Single

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

- You were not married or in an RDP.
- You received a final decree of divorce or legal separation, or your RDP was terminated.
- You were a surviving spouse before January 1, 2022, and did not remarry or enter into another RDP in 2022 (see Qualifying Surviving Spouse/RDP).

Married/RDP Filing Jointly

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

- You were married/RDP as of December 31, 2022, even if you did not live with your spouse/RDP at the end of 2022.
- Your spouse/RDP died in 2022 and you did not remarry or enter into another RDP in 2022.
- Your spouse/RDP died in 2023 before the 2022 tax return was filed.

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

Instructions: Form 540 2EZ

Head of Household

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

- You were unmarried and not in an RDP, or you met the requirements to be considered unmarried or considered not in an RDP on December 31, 2022.
- You paid more than one-half the cost of keeping up your home for the year in 2022.
- For more than half the year, your home was the main home for you and one of the specified relatives who by law can qualify you for head of household filing status.
- The relative who lived with you met the requirements to be a qualifying child or qualifying relative.
- You were not a nonresident alien at any time during the year.

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

California requires taxpayers who use head of household filing status to file form FTB 3532, Head of Household Filing Status Schedule, to report how the head of household filing status was determined. If you do not attach a completed form FTB 3532 to your tax return, we will deny your Head of Household filing status. For more information about the Head of Household filing requirements, go to **ftb.ca.gov** and search for **hoh**. To get form FTB 3532, see "Automated Phone Service" or go to **ftb.ca.gov/forms**.

Qualifying Surviving Spouse/RDP

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

- Your spouse/RDP died in 2020 or 2021, and you did not remany or enter into another RDP in 2022.
- You have a child, stepchild, or adopted child (not a foster child) whom you can claim as a dependent or could claim as a dependent except that, for 2022:
 - The child had gross income of \$4,400 or more;
 - The child filed a joint return, or

• You could be claimed as a dependent on someone else's return. If the child isn't claimed as your dependent, enter the child's name in the entry space under the "Qualifying surviving spouse/RDP" filing status.

- This child lived in your home for all of 2022. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home.
- You paid over half the cost of keeping up your home for this child.
- You could have filed a joint tax return with your spouse/RDP the year he or she died, even if you actually did not do so

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

Line 6 - Can you be claimed as a dependent?

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

Single	\$17,252
Married/RDP filing jointly or Qualifying surviving spouse/RDP	\$34,554
Head of Household	\$24,454

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

Single	\$ 4,852
Married/RDP filing jointly, head of household,	
or qualifying surviving spouse/RDP	. \$10,054

CalFile - California's free, fast, easy, and secure e-file option

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

Line 7 – Senior

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

If your (or if married/RDP, your spouse's/RDP's) 65th birthday is on January 1, 2023, you are considered to be age 65 on December 31, 2022.

Line 8 – Dependents

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

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

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

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

Taxpayers may amend their tax returns beginning with taxable year 2018 to claim the dependent exemption credit. These taxpayers should complete an amended Form 540 2EZ, write "no id" in the SSN field on the Dependents line, and attach Schedule X. To complete Schedule X, check box m for "Other" on Part II, line 1, and write the explanation "Claim dependent exemption credit with no id and form FTB 3568 is attached" on Part II, line 2. Make sure to attach form FTB 3568 and the required supporting documents in addition to the amended tax return and Schedule X. If taxpayers do not claim the dependent exemption credit on their original 2022 tax return, they may amend their 2022 tax return following the same procedures used to amend their previous year amended tax returns beginning with taxable year 2018. For more information, get FTB Notice 2021-01.

If your dependent child was born and died in 2022 and you do not have an SSN or an ITIN for the child, write "Died" in the SSN field and include a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive. If you e-file attach any requested forms, schedules, and documents according to your software's instructions.

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

Line 9 - Total Wages

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

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

Line 10 – Total Interest Income

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



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

Line 11 – Total Dividend Income

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

- Exempt interest dividends from mutual funds.
- Non-cash patronage dividends from farmers' cooperatives or mutual associations.
- Federal exempt interest dividends from other states or their municipal obligations and/or from mutual funds.
- Controlled foreign corporation dividends in the year distributed.
- Regulated investment company capital gains in the year distributed.
- Distributions of pre-1987 earnings from an S corporation.

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

Line 12 – Total Pension Income

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

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

For more information regarding California tax treatment of distributions from pension plans, annuities, or individual retirement arrangements, get FTB Pub. 1005, Pension and Annuity Guidelines. If you have a federal/state difference in the taxable amount of pension income, you cannot file Form 540 2EZ. Get Form 540 at ftb.ca.gov/forms or e-file.

Line 13 – Total Capital Gain Distributions from Mutual Funds

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

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

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

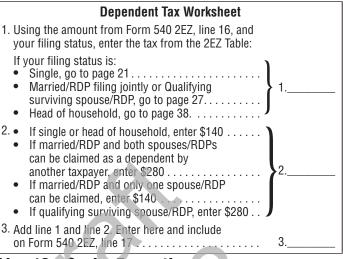
Line 17 – Tax

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

If you did not check the box on line 6, follow the instructions below. Use the California 2EZ Table for your filing status to complete line 17. The 2EZ Tables in this booklet give you credit for the standard deduction for your filing status, your personal exemption credit, and dependent exemption credits. There are three different tables. Make sure you use the correct table. If your filing status is:

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

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



Line 18 - Senior Exemption

If you entered 1 in the box on line 7, enter \$140. If you entered 2 in the box on line 7, enter \$280.

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

Line 19 - Nonrefundable Renter's Credit

If you were a resident of California and paid rent on property in California which was your principal residence, you may qualify for a credit that you can use to reduce your tax. Answer the questions on the "Nonrefundable Renter's Credit Qualification Record" included in this booklet to see if you qualify.

Line 22 - Totai Tax Withheld

Enter the amount from federal Form(s) W-2, box 17, or federal Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., box 14. If you have more than one federal Form W-2, add all amounts shown in box 17. If you have more than one federal Form 1099-R, add all amounts shown in box 14. The FTB verifies all withholding claimed from federal Forms W-2 or 1099-R with the Employment Development Department (EDD).

Line 23a – Earned Income Tax Credit (EITC)

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

Line 23b – Young Child Tax Credit (YCTC)

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

Line 23c – Foster Youth Tax Credit (FYTC)

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

Use Tax

Line 26 – Use Tax

You are required to enter a number on this line. If the amount due is zero, you must check the applicable box to indicate that you either owe no use tax, or you paid your use tax obligation directly to the California Department of Tax and Fee Administration.

You may owe use tax if you make purchases from out-of-state retailers (for example, purchases made by telephone, online, by mail, or in person) where California sales or use tax was not paid and you use those items in California.

Instructions: Form 540 2EZ

If you have questions about whether a purchase is taxable, go to the California Department of Tax and Fee Administration's website at **cdtfa.ca.gov**, or call its Customer Service Center at 1.800.400.7115 (CRS:711) (for hearing and speech disabilities).

Some taxpayers are required to report business purchases subject to use tax directly to the California Department of Tax and Fee Administration. However, they may report certain personal purchases subject to use tax on the FTB income tax return.

You may not report business purchases subject to use tax on your income tax return if you:

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

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

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

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

See page 13 for a general explanation of California use tax.

Use Tax Worksheet

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

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

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

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

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

- Use the Use Tax Worksheet to compute use tax due on all purchases, or
- Use the Use Tax Worksheet to compute use tax due on all individual items purchased for \$1,000 or more plus all items purchased for use in a trade or business.
- Use the Estimated Use Tax Lookup Table to estimate the use tax due on individual, non-business items purchased for less than \$1,000, then add the amounts and report the total use tax on Line 26.

CalFile - California's free, fast, easy, and secure e-file option

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

- You may choose to calculate the use tax due on the total price of \$2,300 using the Use Tax Worksheet, or
- You may choose to calculate the use tax due on the \$1,000 price of the television using the Use Tax Worksheet and estimate your use tax liability for the painting and table by using the Estimated Use Tax Lookup Table, then add the amounts and report the total use tax on Line 26.

Use Tax Worksheet (See instructions below) Use whole dollars only

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

Worksheet, Line 1, Purchases Subject to Use Tax

Report purchases of items that would have been subject to sales tax if purchased from a California retailer unless your receipt shows that California tax was paid directly to the retailer. For example, generally, you would include purchases of clothing, but not exempt purchases of food products or prescription medicine. For more information on nontaxable and exempt purchases, you may visit the California Department of Tax and Fee Administration's website at **cdtfa.ca.gov**.

- Include handling charges.
- Do not include any other state's sales or use tax paid on the purchases.
- Enter only purchases made during the year that corresponds with the tax return you are filing.
- If you traveled to a foreign country and hand-carried items back to California, generally use tax is due on the purchase price of the goods you listed on your U.S. Customs Declaration less an \$800 per person exemption. For the hand carried items, you should report the amount of purchases in excess of the \$800 per-person exemption. This \$800 exemption does not apply to goods sent or shipped to California by mail or other common carrier. For goods sent or shipped, you should report the entire amount of the purchases.
- If your filing status is "married/RDP filing separately," you may elect to report one-half of the use tax due or the entire amount on your income tax return. If you elect to report one-half, your spouse/RDP may report the remaining half on his or her income tax return or on the individual use tax return available from the California Department of Tax and Fee Administration.

Note: You cannot report the following types of purchases on your income tax return.

- Vehicles, vessels, and trailers that must be registered with the Department of Motor Vehicles.
- Mobile homes or commercial coaches that must be registered annually as required by the Health and Safety Code.
- Vessels documented with the U.S. Coast Guard.
- Aircraft.
- Rental receipts from leasing machinery, equipment, vehicles, and other tangible personal property to your customers.
- Cigarettes and tobacco products when the purchaser is registered with the California Department of Tax and Fee Administration as a cigarette and/or tobacco products consumer.

Worksheet, Line 2, Sales and Use Tax Rate

Enter the sales and use tax rate applicable to the place in California where the property was used, stored, consumed, or given away. To find your sales and use tax rate, please go to the California Department of Tax and Fee Administration's website at **cdtfa.ca.gov** and type "**City and County Sales and Use Tax Rates**" in the search bar. You may also call their Customer Service Center at 800.400.7115 (CRS:711) (for hearing and speech disabilities).

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

This is a credit for tax paid to other states on purchases reported on Line 1. You cannot claim a credit for more than the amount of use tax that is imposed on your use of property in this state. For example, if you paid \$8.00 sales tax to another state for a purchase, and would have paid \$6.00 in California, you can claim a credit of only \$6.00 for that purchase.

Estimated Use Tax Lookup Table

You may use the Estimated Use Tax Lookup Table to estimate and report the use tax due on individual non-business items you purchased for less than \$1,000 each. This option is only available if you are permitted to report use tax on your income tax return and you are not required to use the Use Tax Worksheet to calculate the use tax owed on all your purchases. Simply include the use tax liability that corresponds to your California Adjusted Gross Income (found on Line 16) and enter it on Line 26. You will not be assessed additional use tax on the individual non business items you purchased for less than \$1,000 each.

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

Adjusted	Gross	s Income (AGI) Range	Use Tax Liability
Less Than S	\$10,0	00	\$0
\$10,000	to	\$19,999	\$1
\$20,000	to	\$29,999	\$2
\$30,000	to	\$39,999	\$3
\$40,000	to	\$49,999	\$4
\$50,000	to	\$59,999	\$5
\$60,000	to	\$69,999	\$6
\$70,000	to	\$79,999	\$7
\$80,000	to	\$89,999	\$8
\$90,000	to	\$99,999	\$9
\$100,000	to	\$124,999	\$10
\$125,000	to	\$149,999	\$12
\$150,000	to	\$174,999	\$15
\$175,000	to	\$199,999	\$17
More than \$19	99,99	9 – Multiply AGI by 0.009	% (x 0.00009)

Enter your use tax liability on Line 4 of the worksheet, or if you are not required to use the worksheet, enter the amount on Line 26 of your income tax return.

ISR Penalty

Line 27 – Individual Shared Responsibility (ISR) Penalty

Check the box on Form 540 2EZ, line 27, if you, your spouse/RDP (if filing a joint return), and anyone you can or do claim as a dependent had minimum essential coverage (also referred to as qualifying health care coverage) that covered all of 2022. Medicare Part A or C qualifies as minimum essential coverage. If you check the box on Form 540 2EZ, line 27, you do not owe the individual shared responsibility penalty and do not need to file form FTB 3853, Health Coverage Exemptions and Individual Shared Responsibility Penalty. For more information, get form FTB 3853.

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

Overpaid Tax/Tax Due

Line 32 - Overpaid Tax

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

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

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

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

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

Line 33 – Tax Due

If the amount on line 30 is less than the amount on line 21, subtract the amount on line 30 from the amount on line 21. Enter the result on line 33. Your tax is more than your credits and withholdings.

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

Contributions

You can make voluntary contributions to the funds listed on Form 540 2EZ, Sides 3 and 4. See "Voluntary Contribution Fund Descriptions" for more information.

You may also contribute any amount to the **State Parks Protection Fund/Parks Pass Purchase**. To receive a single annual park pass, your contribution must equal or exceed \$195. When applicable, the FTB will

Instructions: Form 540 2EZ

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

Line 34 – Total Contributions

Add amounts in code 400 through code 446. Enter the result on line 34.

Line 35 – Amount You Owe

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

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

Paying Your Taxes

You must pay 100% of the amount you owe by April 18, 2023, to avoid interest and penalties. (When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day. Due to the federal Emancipation Day holiday observed on April 17, 2023, tax returns filed and payments mailed or submitted on April 18, 2023, will be considered timely.) Notably, effective for tax years beginning on or after January 1, 2022, you may request a onetime abatement of a timeliness penalty if: (1) you were not previously required to file a California personal income tax return or have not previously been granted first-time abatement, (2) you have filed all required returns as of the date of the request for first-time abatement, and (3) you have paid, or are in a current arrangement to pay, all tax currently due. Additionally, the underpayment of estimated tax penalty will be waived if 90% of the tax shown on the tax return is paid by the original due date of the tax return. There are several ways to pay your tax:

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

Electronic Funds Withdrawal

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

Web Pay

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

Credit Card

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

CalFile - California's free, fast, easy, and secure e-file option

Go to the ACI Payments, Inc. website at **officialpayments.com** and select **Payment Center**, or call 800.2PAY.TAX or 800.272.9829 and follow the recorded instructions. ACI Payments, Inc. provides customer assistance at 877.297.7457 Monday through Friday, 5:00 a.m. to 5:00 p.m. PST.

Payment Date:	
Confirmation Number:	

Check or Money Order (no cash please)

Using black or blue ink, make your check or money order payable to the "Franchise Tax Board." **Do not send cash or other items of value** (such as stamps, lottery tickets, foreign currency, and gift cards). Write your SSN or ITIN and "2022 Form 540 2EZ" on the check or money order. Enclose, but **do not** staple your check or money order to the tax return.

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

e-file: If you e-filed your tax return, mail your check or money order with form FTB 3582, Payment Voucher for Individual e-filed Returns. **Do not** mail a copy of your e-filed tax return.

A penalty may be imposed if your payment is returned by your bank for insufficient funds.

Request Monthly Installments

Pay as much as you can when you file your tax return. If you cannot pay your taxes in full, you can request approval to make monthly payments. However, you will be charged interest and penalties. You will need to complete form FTB 3567, Installment Agreement Request.

To submit your request electronically, go to **ftb.ca.gov** and search for **installment agreement**. To submit your request by mail, go to **ftb.ca.gov/forms** to download and print form FTB 3567 or call 800.338.0505 and follow the recorded instructions. Enter code **949** when instructed. Mail the completed form to the FTB at the address shown on the form.

Line 36 – Refund or No Amount Due

Did you report an amount on line 34?

- No Enter the amount from line 32 on line 36. This is your refund amount. If it is less than \$1, attach a written statement to your Form 540 2EZ requesting the refund.
- Yes If the amount on line 34 is:
 - Less than the amount on line 32, subtract line 34 from line 32 and enter the difference on line 36. This is your refund amount.
 - More than the amount on line 32, enter zero on line 36.

Direct Deposit

Direct deposit is fast, safe, and convenient. To have your refund directly deposited into your bank account, fill in the account information on Form 540 2EZ, Side 4, line 37 and line 38. Fill in the routing and account numbers and indicate the account type. Verify routing and account numbers with your financial institution. **Do not** attach a voided check or deposit slip. See the illustration near the end of the Direct Deposit instructions.

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

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

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

Instructions: Form 540 2EZ

FREE e-file at ftb.ca.gov

Enter the portion of your refund you want directly deposited into each account. When filing an original return, the total of line 37 and line 38 must equal the total amount of your refund on line 36. If line 37 and line 38 do not equal line 36, the FTB will issue a paper check.

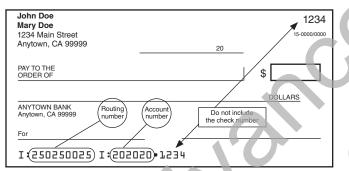
When filing an amended return, only complete the amended Form 540 2EZ through line 36. Next, complete Schedule X. The amount from Schedule X, line 11 is your additional refund amount. This amount will be carried over to your amended Form 540 2EZ and will be entered on line 37 and line 38. The total of the amended Form 540 2EZ, line 37 and line 38 must equal the total amount of your refund on Schedule X, line 11. If the total of the amended Form 540 2EZ, line 37 and line 38 do not equal Schedule X, line 11, the FTB will issue a paper check.

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

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

Prior to depositing the refund, the FTB may first verify with your financial institution that the name on the account you designated to receive the direct deposit refund matches the name provided on the tax return.

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



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

Voter Information

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

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

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

Sign Your Tax Return

Sign your tax return on Side 5. If you file a joint tax return, your spouse/RDP must also sign it. If you file a joint tax return, both you and your spouse/RDP are generally responsible for tax and any interest or penalties due on the tax return. If one spouse/RDP does not pay the tax, the other spouse/RDP may have to. See "Innocent Joint Filer Relief" under Additional Information section for more information.

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

Paid Preparer's Information

If you pay a person to prepare your Form 540 2EZ, that person must sign and complete the area at the top of Side 5 including an identification number. The IRS requires a paid tax preparer to get and use a preparer tax identification number (PTIN). If the preparer has a federal employer identification number (FEIN), it should be entered only in the space provided. A paid preparer must give you a copy of your tax return to keep for your records.

Third Party Designee

If you want to allow your preparer, a friend, family member, or any other person you choose to discuss your 2022 tax return with the FTB, check the "Yes" box in the signature area of your tax return. Also, print the designee's name and telephone number.

If you check the "Yes" box, you, and your spouse/RDP if filing a joint tax return, are authorizing the FTB to call the designee to answer any questions that may arise during the processing of your tax return. You are also authorizing the designee to:

- Give the FTB any information that is missing from your tax return.
- Call the FTB for information about the processing of your tax return or the status of your refund or payments.
- Receive copies of notices or transcripts related to your tax return, upon request.
- Respond to certain FTB notices about math errors, offsets, and return preparation.

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the FTB. If you want to expand or change the designee's authorization, go to **ftb.ca.gov/poa**.

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2023 tax return. This is April 15, 2024, for most people. To revoke the authorization before it ends, notify us by telephone at 800.852.5711 or in writing at Franchise Tax Board, PO Box 942840, Sacramento CA 94240-0040. Include your name, SSN (or ITIN), and the designee's name.

Assembling Your Tax Return

Assemble your tax return and mail it to the FTB.

To help with our processing costs, enclose, but **do not** staple, your payment. Attach your federal Form(s) W-2 to the lower front of your tax return. Include California supporting forms and schedules behind Side 5 of Form 540 2EZ.

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

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

Mailing Your Tax Return

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

FRANCHISE TAX BOARD PO BOX 942867 SACRAMENTO CA 94267-0001

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

FRANCHISE TAX BOARD PO BOX 942840 SACRAMENTO CA 94240-0001

Nonrefundable Renter's Credit Qualification Record

e-file and skip this page! The tax software you u credit automatically. You can claim the nonrefun		this credit and will figure the correct amount of the
If you were a resident of California and paid rent on property in Califo tax. Answer the questions below to see if you qualify. For purposes o Domestic Partnership (RDP), unless otherwise specified. When we u registered domestic "partnership," as applicable. For more information	f California income tax, references to a spouse, hu se the initials RDP, they refer to both a California r	sband, or wife also refer to a California Registered egistered domestic "partner" and a California
1. Were you a resident of California for the entire year in a	2022?	
Military personnel: If you are not a legal resident of California, you or resident during 2022 and is otherwise qualified.		e/RDP may claim this credit if he or she was a
YES. Go to question 2.	NO. Stop here. File Form 540NR. Go to ftb.ca.go	v/forms for more information regarding this form.
2. Is your California adjusted gross income, the amount o	n Form 540 2EZ, line 16:	
• \$49,220 or less if single; or		
 \$98,440 or less if married/RDP filing jointly, head of househo YES. Go to question 3. 	Nd, or qualifying surviving spouse/RDP? NO. Stop here. You do not qualify for this credit.	
3. Did you pay rent, for at least half of 2022, on property (
principal residence? YES. Go to question 4.		n renieu fanu) în camornia, which was your
	NO. Stop here. You do not qualify for this credit.	1.00000
4. Can you be claimed as a dependent by a parent, foster NO. Go to question 6.	parent, legal guardian, or any other persor YES. Go to question 5.	1 IN 2022?
5. For more than half the year in 2022, did you live in the		
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 i	n 2022?	
You do not qualify for this credit if, for more than half of the year, yu government-owned buildings, church-owned parsonages, college d the property you rented, then you may claim this credit.	ou rented property that was exempt from property ormitories, and military barracks. However, if you	taxes. Exempt property includes most or your landlord paid possessory interest taxes for
NO. Go to question 7.	YES. Stop here. You do not qualify for this credit	
7. Did you claim the homeowner's property tax exemption	anytime during 2022?	
You do not qualify for this credit if you or your spouse/RDP receive your spouse/RDP for the entire year and your spouse/RDP received you are otherwise qualified.	d a homeowner's property tax exemption at any tir	me during the year. However, if you lived apart from arate residence, then you may claim this credit if
NO. Go to question 8.	YES. If your filing status is single, stop here, you status is married/RDP filing jointly, go to que	
8. Were you single in 2022?		
YES. Go to question 11.	NO. Go to question 9.	
9. Did your spouse/RDP claim the homeowner's property t	ax exemption anytime during 2022?	
You do not qualify for this credit if you or your spouse/RDP received your spouse/RDP for the entire year and your spouse/RDP received you are otherwise qualified.		
NO. Go to question 11.	YES. If both you and your spouse/RDP claimed to stop here, you do not qualify for this credit	
10. Did you and your spouse/RDP maintain separate resid		
YES. Go to question 11.	NO. Stop here. You do not qualify for this credit.	
 11. If you are: Single, enter \$60 on Form 540 2EZ, line 19. Head of household or qualifying surviving spouse/RDP, of Married/RDP filing jointly, enter \$120 on Form 540 2EZ, apart from your spouse/RDP for the entire year, enter \$60 	line 19. (Exception: If one spouse/RDP claimed	d the homeowner's tax exemption and you lived
Fill in the street address(es) and landlord information below for t	he residence(s) you rented in California during	2022, which qualified you for this credit.
Street Address	City, State, and ZIP Code	Dates Rented in 2022 (Fromto)
a		
Enter the name, address, and telephone number of your land		ent for the residence(s) listed above.
Name	Street Address	City, State, ZIP Code, and Telephone Number
		טוני, סנמנפ, בוד סטעפ, מווע ופופטווטווע ועווושטר
a		
b		

Voluntary Contribution Fund Descriptions

Make voluntary contributions of \$1 or more in whole dollar amounts to the funds listed below. To contribute to the California Seniors Special Fund, use the instructions for code 400 below. The amount you contribute either reduces your overpaid tax or increases your tax due. You may contribute only to the funds listed and cannot change the amount you contribute after you file your tax return. For more information, go to **ftb.ca.gov** and search for **voluntary contributions**.

Code 400, California Seniors Special Fund - If you and/or your

spouse/RDP are 65 years of age or older as of January 1, 2023, and claim the Senior Exemption Credit, you may make a combined total contribution of up to \$280 or \$140 per spouse/RDP. Contributions made to this fund will be distributed to the Area Agency on Aging Councils (TACC) to provide advice on and sponsorship of Senior Citizens issues. Any excess contributions not required by TACC will be distributed to senior citizen service organizations throughout California for meals, adult day care, and transportation.

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

Code 403, Rare and Endangered Species Preservation Voluntary Tax Contribution Program – Contributions will be used to help protect and conserve California's many threatened and endangered species and the wild lands that they need to survive, for the enjoyment and benefit of you and future generations of Californians.

Code 405, California Breast Cancer Research Voluntary Tax Contribution Fund – Contributions will fund research toward preventing and curing breast cancer. Breast cancer is the most common cancer to strike women in California. It kills 4,000 California women each year. Contributions also fund research on prevention and better treatment, and keep doctors up-to-date on research progress. For more information about the research your contributions support, go to **cbcrp.org**. Your contribution can help make breast cancer a disease of the past.

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

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

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

Code 410, California Sea Otter Voluntary Tax Contribution Fund – The California Coastal Conservancy and the Department of Fish and Wildlife will each be allocated 50% of the contributions. Contributions allocated to the California Coastal Conservancy will be used for research, science, protection, projects, or programs related to the Federal Sea Otter Recovery Plan or improving the nearshore ocean ecosystem, including, program activities to reduce sea otter mortality. Contributions allocated to the Department of Fish and Wildlife will be used to establish a sea otter fund within the department's index coding system for increased investigation, prevention, and enforcement action. **Code 413, California Cancer Research Voluntary Tax Contribution Fund** – Contributions will be used to conduct research relating to the causes, detection, and prevention of cancer and to expand community-based education on cancer, and to provide prevention and awareness activities for communities that are disproportionately at risk or afflicted by cancer.

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

Code 423, State Parks Protection Fund/Parks Pass Purchase –

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

Code 424, Protect Our Coast and Oceans Voluntary Tax Contribution Fund – Contributions will be used to provide grants to community organizations working to protect, restore, and enhance the California coast and ocean. Contributions will support shoreline cleanups, habitat restoration, coastal access improvements, and ocean education programs.

Code 425, Keep Arts in Schools Voluntary Tax Contribution

Fund – Contributions will be used by the Arts Council for the allocation of grants to individuals or organizations administering arts programs for children in preschool through 12th grade.

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

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

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

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

Code 444, Suicide Prevention Voluntary Tax Contribution Fund – Contributions will be used to support crisis centers located in the state that are active members of the National Suicide Prevention Lifeline, with priority given to those crisis centers located in rural and desert communities.

Code 445, Mental Health Crisis Prevention Voluntary Tax Contribution Fund – Contributions will be used to fund the Crisis Intervention Team program that trains peace officers to assist and engage safely with persons living with mental illness.

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

Additional Information

Your Rights As A Taxpayer

The FTB's goals include making certain that your rights are protected so that you have the highest confidence in the integrity, efficiency, and fairness of our state tax system. For more information, get FTB 4058, California Taxpayers' Bill of Rights - Information for Taxpayers.

Innocent Joint Filer Relief

You may qualify for relief from liability for tax on a joint tax return if (1) there is an understatement of tax because your spouse/RDP omitted income or claimed false deductions or credits, (2) you are divorced, legally separated, terminated your registered domestic partnership, or are no longer living with your spouse/RDP, **and** (3) given all the facts and circumstances, it would be unfair to hold you liable for the tax. For more information, get form FTB 705, Innocent Joint Filer Relief Request, at **ftb.ca.gov/forms**, or by calling 916.845.7072, Monday - Friday between 8 a.m. and 5 p.m. except holidays.

California Use Tax General Information

The use tax has been in effect in California since July 1, 1935. It applies to purchases of merchandise for use in California from out-of-state sellers and is similar to the sales tax paid on purchases you make in California. If you have not already paid all use tax due to the California Department of Tax and Fee Administration, you may be able to report and pay the use tax due on your state income tax return. See the information below and the instructions for Line 26 of your income tax return.

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

You must pay California use tax on taxable items if:

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

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

However, not all purchases require you to pay use tax. For example, you would include purchases of clothing, but not exempt purchases of food products or prescription medicine.

For more information on nontaxable and exempt purchases, you may refer to Pub. 61, Sales and Use Taxes: Exemptions and Exclusions, on the California Department of Tax and Fee Administration's website at **cdtfa.ca.gov**.

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

Complete the "Use Tax Worksheet" or use the "Estimated Use Tax Lookup Table", in the instructions for Line 26, Use Tax, in this booklet, to calculate the amount due.

Extensions to File. If you request an extension to file your income tax return, wait until you file your tax return to report your purchases subject to use tax and make your use tax payment.

Interest, Penalties and Fees. Failure to timely report and pay the use tax due may result in the assessment of interest, penalties, and fees.

Application of Payments. For purchases made during taxable years starting on or after January 1, 2015, payments and credits reported on an income tax return will be applied first to the use tax liability, instead of income tax liabilities, penalties, and interest.

Changes in Use Tax Reported. Do not file an Amended Income Tax Return to revise the use tax previously reported. If you have changes to the amount of use tax previously reported on the original return, contact the California Department of Tax and Fee Administration.

For assistance with your use tax questions, go to the California Department of Tax and Fee Administration's website at **cdtfa.ca.gov** or call their Customer Service Center at 800.400,7115 (CRS:711) (for hearing and speech disabilities). For California income tax information, contact the Franchise Tax Board at **ith.ca.gov**.

Voting Is Everybody's Business

To register to vote in California, you must be:

- A United States citizen and a resident of California.
- 18 years old or older on Election Day,
- Not currently in state or federal prison or on parole for the conviction of a felony, and
- Not currently found mentally incompetent to vote by a court.

Pre-register at 16. Vote at 18. Voter pre-registration is now available for 16 and 17 year olds who otherwise meet the voter registration eligibility requirements. California youth who pre-register to vote will have their registration become active once they turn 18 years old.

If you wish to receive a paper Voter Registration or Pre-Registration Application, call the California Secretary of State's Voter Hotline at **800-345-VOTE** or simply register online at **RegisterToVote.ca.gov**. For more information about how and when to register to vote, visit **sos.ca.gov/elections**.

It's Your Right ... Register and Vote.

Write To Us

If you write to us, be sure your letter includes your social security number or individual taxpayer identification number, and preferred phone number. If you have a question about a notice that we sent to you, be sure to include a copy of the notice. Send your letter to:

FRANCHISE TAX BOARD PO BOX 942840 SACRAMENTO CA 94240-0040

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

Instructions for Filing a 2022 Amended Return Information

Important Information

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

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

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

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

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

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

Direct Deposit – You can now use direct deposit on your amended return. When filing an amended return, only complete the amended Form 540 2EZ through line 36. Next complete the Schedule X. The amount from Schedule X, line 11 is your additional refund amount. This amount will be carried over to your amended Form 540 2EZ and will be entered on line 37 and line 38. The total of the amended Form 540 2EZ, line 37 and line 38 must equal the total amount of your refund on Schedule X, line 11. If the total of the amended Form 540 2EZ, line 37 and line 38 do not equal Schedule X, line 11, the FTB will issue a paper check. **Dependent Exemption Credit with No ID** – For taxable years beginning on or after January 1, 2018, taxpayers claiming a dependent exemption credit for a dependent who is ineligible for an SSN and a federal ITIN may provide alternative information to the FTB to identify the dependent. To claim the dependent exemption credit, taxpayers complete form FTB 3568, attach the form and required documentation to their tax return, and write "no id" in the SSN field of line 8, Dependents, on Form 540 2EZ. For each dependent being claimed that does not have an SSN and an ITIN, a form FTB 3568 must be provided along with supporting documentation.

If you are amending a return beginning with taxable year 2018 to claim dependent exemption credit, complete an amended Form 540 2EZ, and write "no id" in the SSN field on the Dependents line, and attach Schedule X. To complete Schedule X, check box m for "Other" on Part II, line 1, and write the explanation "Claim dependent exemption credit with no id and form FTB 3568 is attached" on Part II, line 2. Make sure to attach form FTB 3568 and the required supporting documents in addition to the amended return and Schedule X. If you do not claim the dependent exemption credit on the original 2022 tax return, you may amend the 2022 tax return following the same procedure used to amend your previous year amended tax returns beginning with taxable year 2018. For more information, get FTB Notice 2021-01.

Purpose

Use Form 540 2EZ to amend your original or previously filed California resident income tax return. Check the box at the top of Form 540 2EZ indicating AMENDED return. Submit the completed amended Form 540 2EZ and Schedule X along with all required schedules and supporting forms.

When to File

Generally, if you filed federal Form 1040-X, Amended U.S. Individual Income Tax Return, file an amended California tax return within six months unless the changes do not affect your California tax liability. File an amended return only after you have filed your original or previously filed California tax return.

California Statute of Limitations

Original tax return was filed on or before April 15th:

If you are making a claim for refund, file an amended tax return within four years from the original due date of the tax return or within one year from the date of overpayment, whichever period expires later.

Original tax return was filed within the extension period (April 15th – October 15th):

If you are making a claim for refund, file an a nended tax return within four years from the date the original tax return was filed or within one year from the date of overpayment, whichever period expires later

Original tax return was filed after October 15th:

If you are making a claim for refund, file an amended tax return within four years from the original due date of the tax return (April 15th) or within one year from the date of overpayment, whichever period expires later.

If you are filing your amended tax return after the normal statute of limitation period (four years after the due date of the original tax return), attach a statement explaining why the normal statute of limitations does not apply.

If you are filing your amended return in response to a billing notice you received, you will continue to receive billing notices until your amended tax return is accepted. You may file an informal claim for refund even though the full amount due including tax, penalty, and interest has not yet been paid. After the full amount due has been paid, you have the right to appeal to the Office of Tax Appeals at **ota.ca.gov** or to file suit in court if your claim for refund is disallowed.

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

FRANCHISE TAX BOARD PO BOX 942840 SACRAMENTO CA 94240-0040

Financially Disabled Taxpayers

The statute of limitations for filing claims for refunds is suspended during periods when a taxpayer is "financially disabled." You are considered "financially disabled" when you are unable to manage your financial affairs due to a medically determinable physical or mental impairment that is deemed to be either a terminal impairment or is expected to last for a continuous period of not less than 12 months. You **are not** considered "financially disabled" during any period that your spouse/RDP or any other person is legally authorized to act on your behalf on financial matters. For more information, get form FTB 1564, Financially Disabled – Suspension of the Statute of Limitations.

Federal Notices

If you were notified of an error on your federal income tax return that changed your AGI, you may need to amend your California income tax return for that year.

If the IRS examines and changes your federal income tax return, and you owe additional tax, report these changes to the FTB within six months. You do not need to inform the FTB if the changes do not increase your California tax liability. If the changes made by the IRS result in a refund due, you must file a claim for refund within two years. Use an amended Form 540 2EZ and Schedule X to make any changes to your California income tax returns previously filed.

Include a copy of the final federal determination, along with all underlying data and schedules that explain or support the federal adjustment. **Note:** Most penalties assessed by the IRS also apply under California law. If you are including penalties in a payment with your amended tax return, see Schedule X, line 8a instructions.

Children With Investment Income

If your child was required to file form FTB 3800, Tax Computation for Certain Children with Unearned Income, and your taxable income has changed, review your child's tax return to see if you need to file an amended tax return. Get form FTB 3800 for more information.

Contacting the Franchise Tax Board

If you have not received a refund within six months of filing your amended return, **do not** file a duplicate amended return for the same year. For information on the status of your refund, you may write to:

FRANCHISE TAX BOARD PO BOX 942840 SACRAMENTO CA 94240-0040

For telephone assistance, see General Phone Service at the end of this booklet.

Filing Status

Your filing status for California must be the same as the filing status you used on your federal income tax return, unless you are in an RDP. If you are an RDP and file single for federal, you must file married/RDP filing jointly or married/RDP filing separately for California. If you entered into a same-sex marriage, your filing status for California would generally be the same as the filing status that was used for federal. If you are a same-sex married individual or an RDP and file head of household for federal, you may file head of household for California only if you meet the requirements to be considered unmarried or considered not in a registered domestic partnership.

Changing Your Filing Status – If you changed your filing status on your federal amended tax return, also change your filing status for California. **Married/RDP Filing Jointly to Married/RDP Filing Separately** – You cannot change from married/RDP filing jointly to married/RDP filing separately after the due date of the tax return.

Exception: A married couple who meets the exception for filing a separate tax return may change from joint to separate tax returns after the due date of the tax return. Get the instructions for Form 540 for more information.

Filing Separate Tax Returns to Married/RDP Filing Jointly – If you or your spouse/RDP (or both of you) filed a separate tax return, you generally can change to a joint tax return any time within four years from the original due date of the separate tax return(s). To change to a joint tax return, you and your spouse/RDP must have been legally married or in an RDP on the last day of the taxable year.

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

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

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

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

If Your Inc	come ls		Numbe Depend				If Your In	come ls		Numbe of Depend			li	Your In	come ls	of	Numbe Depend		
At	But Not		•				At	But Not		•				At	But Not		•		
Least	0ver	0	1 0	2 0	3 0		Least	0ver	100	1 0	2 0	3 0		Least	Over	0	1	2	3
0 17,253	17,252 17,352	0 1	0	0	0		22,653 22,753	22,752 22.852	109 111	0	0	0		28,153 28,253	28,252 28,352	219 221	0 0	0 0	0
17,253	17,352	3	0	0	0		22,853	22,052	113	0	0	0		28,353	28,452	223	0	0	0
17,453	17,552	5	0	0	0		22,953	23,052	115	0	0	0		28,453	28,552	225	0	0	0
17,553	17,652	7	Õ	Ũ	0		23,053	23,152	117	Õ	Õ	Ő		28,553	28,652	227	Õ	Õ	Ő
17,653	17,752	9	0	0	0		23,153	23,252	119	0	0	0		28,653	28,752	229	0	0	0
17,753	17,852	11	0	0	0		23,253	23,352	121	0	0	0		28,753	28,852	231	0	0	0
17,853	17,952	13	0	0	0		23,353	23,452	123	0	0	0		28,853	28,952	233	0	0	0
17,953	18,052	15	0	0	0		23,453	23,552	125	0	0	0		28,953	29,052	235	0	0	0
18,053	18,152	17	0	0	0		23,553	23,652	127	0	0	0		29,053	29,152	237	0	0	0
18,153	18,252	19	0	0	0		23,653	23,752	129	0	0	0		29,153	29,252	240	0	0	0
18,253	18,352	21	0	0	0		23,753	23,852	131	0	0	0		29,253	29,352	244 248	0	0	0
18,353 18,453	18,452 18,552	23 25	0 0	0 0	0		23,853 23,953	23,952 24,052	133 135	0	0	0		29,353 29,453	29,452 29,552	248	0	0	0
18,553	18,652	23	0	0	0		23,955	24,052	135	0	0	0		29,433	29,652	256	0	0	0
18,653	18,752	29	0	0	0		24,055	24,152	139	0	0	0		29,653	29,752	260	0	0	0
18,753	18,852	31	0	0	Ő		24,253	24,352	141	0	0	0		29,753	29,852	264	0	0	Ő
18,853	18,952	33	0	0	0		24,353	24,452	143	0	0	0		29,853	29,952	268	0	0	0
18,953	19,052	35	0	0	0		24,453	24,552	145	0	0	0	_	29,953	30,052	272	0	0	0
19,053	19,152	37	0	0	0		24,553	24,652	147	0	0	0		30,053	30,152	276	0	0	0
19,153	19,252	39	0	0	0		24,653	24,752	149	0	0	0		30,153	30,252	280	0	0	0
19,253	19,352	41	0	0	0		24,753	24,852	151	0	0	0		30,253	30,352	284	0	0	0
19,353	19,452	43	0	0	0		24,853	24,952	153	0	0	0		30,353	30,452	288	0	0	0
19,453	19,552	45	0	0	0		24,953	25,052	155	0	0	0		30,453	30,552	292	0	0	0
19,553	19,652	47	0	0	0		25,053	25,152	157	0	0	0		30,553	30,652	296	0	0	0
19,653	19,752	49 51	0	0	0		25,153 25,253	25,252	159	0 0	0	0 0		30,653 30,753	30,752 30,852	300 304	0 0	0 0	0
19,753 19,853	19,852 19,952	51 53	0	0	0		25,253	25,352 25,452	161 163	0	0	0		30,753	30,852	304	0	0	0
19,053	20,052	55	0	0	0		25,353	25,452	165	0	0	0		30,853	31,052	308	0	0	0
20,053	20,152	57	Ő	0	0		25,553	25,652	167	0	0	0		31,053	31,152	316	0	Ő	Ő
20,153	20,252	59	0	0	0		25,653	25,752	169	0	0	0		31,153	31,252	320	0	0	0
20,253	20,352	61	Õ	Ő	0		25,753	25,852	171	0	0	0		31,253	31,352	324	0	0	0
20,353	20,452	63	0	0	0		25,853	25,952	173	0	0	0		31,353	31,452	328	0	0	0
20,453	20,552	65	0	0	0		25,953	26,052	175	0	0	0		31,453	31,552	332	0	0	0
20,553	20,652	67	0	0	0		26,053	26,152	177	0	0	0		31,553	31,652	336	0	0	0
20,653	20,752	69	0	0	0		26,153	26,252	179	0	0	0		31,653	31,752	340	0	0	0
20,753	20,852	71	0	0	0		26,253	26,352	181	0	0	0		31,753	31,852	344	0	0	0
20,853	20,952	73	0	0	0		26,353	26,452	183	0	0	0		31,853	31,952	348	0	0	0
20,953 21,053	21,052 21,152	75 77	0 0	0 0	0		26,453 26,553	26,552 26,652	185 187	0 0	0 0	0 0		31,953 32,053	32,052 32,152	352 356	0 0	0 0	0 0
21,053	21,152	79	0	0	0		26,653	26,752	189	0	0	0		32,053 32,153	32,152	360	0	0	0
21,153	21,252	81	0	0	0	Γ	26,753	26,852	109	0	0	0		32,153	32,252	364	0	0	0
21,253	21,352	83	0	0	0		26,853	26,952	193	0	0	0		32,353	32,452	368	0	0	0
21,453	21,552	85	0	0	0		26,953	27,052	195	0	0	0		32,453	32,552	372	0	0	0
21,553	21,652	87	Ō	0	0		27,053	27,152	197	0	0	0		32,553	32,652	376	0	0	0
21,653	21,752	89	0	0	0		27,153	27,252	199	0	0	0		32,653	32,752	380	0	0	0
21,753	21,852	91	0	0	0		27,253	27,352	201	0	0	0		32,753	32,852	384	0	0	0
21,853	21,952	93	0	0	0		27,353	27,452	203	0	0	0		32,853	32,952	388	0	0	0
21,953	22,052	95	0	0	0		27,453	27,552	205	0	0	0		32,953	33,052	392	0	0	0
22,053	22,152	97	0	0	0		27,553	27,652	207	0	0	0		33,053	33,152	396	0	0	0
22,153	22,252	99	0	0	0		27,653	27,752	209	0	0	0		33,153	33,252	400	0	0	0
22,253	22,352	101	0	0	0		27,753	27,852	211	0	0	0		33,253	33,352	404	0	0	0
22,353	22,452 22,552	103	0	0	0		27,853 27,953	27,952 28,052	213 215	0 0	0	0		33,353 33,453	33,452 33,552	408 412	0 0	0	0
22,453 22,553	22,552 22,652	105 107	0 0	0 0	0 0		27,953	28,052 28,152	215	0	0 0	0		33,453 33,553	33,552 33,652	412 416	0	0 0	0
22,000	22,002	107	U	0	U		20,000	20,102	211	0	5	5		30,000	00,002		-	n next r	

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

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

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

If Your Inc	come ls		Num			If Your Inc	come ls		Num of Dono			If Your In	come ls		Numb		
At	But_Not		of Depe			At	But Not		of Depe			At	But Not		of Deper		
Least	Over	0	1	2	3	Least	Over	0	1	2	3	Least	Over	0	1	2	3
33,653	33,752	420	0	0	0	39,153	39,252	640	207	0	0	44,653	44,752	894	461	28	0
33,753 33,853	33,852 33,952	424 428	0	0	0	39,253 39,353	39,352 39,452	644 648	211 215	0 0	0 0	44,753	44,852 44,952	900 906	467 473	34 40	0
33,953	34,052	420	0	0	0	39,353 39,453	39,452	652	215	0	0	44,853	44,952	900	473	40	0
34,053	34,052	436	3	0	0	39,455	39,652	656	223	0	0	45,053	45,052	912	485	40 52	0
34,153	34,252	440	7	0	0	39,653	39,752	660	227	0	0	45,153	45,252	924	491	58	0
34,253	34,352	444	11	0 0	0	39,753	39,852	664	231	0 0	0	45,253	45.352	930	497	64	Ő
34,353	34,452	448	15	0	0	39,853	39,952	668	235	0	0	45,353	45,452	936	503	70	0
34,453	34,552	452	19	0	0	39,953	40,052	672	239	0	0	45,453	45,552	942	509	76	0
34,553	34,652	456	23	0	0	40,053	40,152	676	243	0	0	45,553	45,652	948	515	82	0
34,653	34,752	460	27	0	0	40,153	40,252	680	247	0	0	45,653	45,752	954	521	88	0
34,753	34,852	464	31	0	0	40,253	40,352	684	251	0	0	45,753	45,852	960	527	94	0
34,853	34,952	468	35	0	0	40,353	40,452	688	255	0	0	45,853	45,952	966	533	100	0
34,953	35,052	472	39	0	0	40,453	40,552	692	259	0	0	45,953	46,052	972	539	106	0
35,053	35,152	476	43	0	0	40,553	40,652	696	263	0	0	46,053	46,152	978	545	112	0
35,153	35,252	480	47	0	0 0	40,653	40,752	700	267	0	0	46,153	46,252	984	551	118	0
35,253	35,352 35,452	484	51 55	0 0	0	40,753 40,853	40,852	704	271 275	0 0	0	46,253 46,353	46,352 46,452	990 996	557 563	124 130	0
35,353 35,453	35,452 35,552	488 492	59	0	0	40,853	40,952 41,052	708 712	275	0	0	46,453	40,452	1,002	569	130	0
35,553	35,652	492	63	0	0	40,953	41,152	716	283	0	0	46,553	46,652	1,002	575	142	0
35,653	35,752	500	67	0	0	41,153	41,252	720	287	0	0	46,653	46,752	1,014	581	148	0
35,753	35,852	504	71	Ŭ Ŭ	Ũ	41,253	41,352	724	291	Ő	0	46,753	46,852	1,020	587	154	Ő
35,853	35,952	508	75	0	0	41,353	41,452	728	295	0	0	46,853	46,952	1,026	593	160	0
35,953	36,052	512	79	0	0	41,453	41,552	732	299	0	0	46,953	47,052	1,032	599	166	0
36,053	36,152	516	83	0	0	41,553	41,652	736	303	0	0	47,053	47,152	1,038	605	172	0
36,153	36,252	520	87	0	0	41,653	41,752	740	307	0	0	47,153	47,252	1,044	611	178	0
36,253	36,352	524	91	0	0	41,753	41,852	744	311	0	0	47,253	47,352	1,050	617	184	0
36,353	36,452	528	95	0	0	41,853	41,952	748	315	0	0	47,353	47,452	1,056	623	190	0
36,453	36,552	532	99	0	0	41,953	42,052	752	319	0	0	47,453	47,552	1,062	629	196	0
36,553	36,652	536	103	0	0	42,053	42,152	756	323	0	0	47,553	47,652	1,068	635	202	0
36,653	36,752	540	107	0	0	42,153	42,252	760	327	0	0	47,653	47,752	1,074	641	208	0
36,753 36,853	36,852 36,952	544 548	111 115	0	0	42,253 42,353	42,352 42,452	764 768	331 335	0 0	0 0	47,753 47,853	47,852 47,952	1,080 1,086	647 653	214 220	0
36,953	37,052	552	119	0	0	42,353	42,452	772	339	0	0	47,953	47,952	1,000	659	220	0
37,053	37,152	556	123	0	0	42,553	42,652	776	343	0	0	48,053	48,152	1,092	665	232	0
37,153	37,252	560	127	0	0	42,653	42,752	780	347	0	0	48,153	48,252	1,104	671	238	0
37,253	37,352	564	131	0	0	42,753	42,852	784	351	0 0	Ő	48,253	48,352	1,110	677	244	0
37,353	37,452	568	135	0	0	42,853	42,952	788	355	0	0	48,353	48,452	1,116	683	250	0
37,453	37,552	572	139	0	0	42,953	43,052	792	359	0	0	48,453	48,552	1,122	689	256	0
37,553	37,652	576	143	0	0	43,053	43,152	798	365	0	0	48,553	48,652	1,128	695	262	0
37,653	37,752	580	147	0	0	43,153	43,252	804	371	0	0	48,653	48,752	1,134	701	268	0
37,753	37,852	584	151	0	0	43,253	43,352	810	377	0	0	48,753		1,140	707	274	0
37,853	37,952	588	155	0	0	43,353	43,452	816	383	0	0	48,853		1,146	713	280	0
37,953	38,052	592	159	0	0	43,453	43,552	822	389	0	0	48,953	49,052		719	286	0
38,053	38,152	596	163	0	0	43,553	43,652	828	395	0	0	49,053	49,152		725	292	0
38,153	38,252	600	167	0	0	43,653	43,752	834	401	0	0	49,153	49,252		731	298	0
38,253 38,353	38,352 38,452	604 608	171 175	0	0	43,753 43,853	43,852 43,952	840 846	407 413	0	0	49,253 49,353	49,352 49,452		737 743	304 310	0
38,353	38,452 38,552	608	175	0 0	0	43,853	43,952 44,052	840 852	413	0 0	0	49,353	49,452 49,552		743	310	0
38,553	38,652	616	183	0	0	43,953	44,052	858	419	0	0	49,455		1,188	749	322	0
38,653	38,752	620	187	0	0	44.153	44,152	864	431	0	0	49,000		1,194	761	328	0
38,753	38,852	624	191	0	0	44,253	44,352	870	437	4	0	49,753		1,200	767	334	0
38,853	38,952	628	195	0	0	44,353	44,452	876	443	10	0	49,853	,	1,206	773	340	0
38,953	39,052	632	199	0	0	44,453	44,552	882	449	16	0	49,953	50,052	1,212	779	346	0
39,053	39,152	636	203	0	0	44,553	44,652	888	455	22	0	50,053		1,218	785	352	0

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

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

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

$\begin{array}{ccccc} 50,153 & 50,2\\ 50,253 & 50,3\\ 50,353 & 50,4\\ 50,453 & 50,5\\ 50,553 & 50,5\\ 50,553 & 50,5\\ 50,653 & 50,5\\ 50,753 & 50,5\\ 50,953 & 51,5\\ 51,053 & 51,5\\ 51,153 & 51,5\\ 51,353 & 51,5\\ 51,553 & 51,5\\ 51,653 & 51,5\\ 51,753 & 51,5\\ 51,853 & 51,5\\ 51,853 & 51,5\\ \end{array}$	Iver 252 1,22 352 1,23 452 1,23 552 1,24 652 1,24 752 1,25 852 1,26 952 1,26 952 1,27 152 1,27 252 1,28 352 1,29 452 1,29 552 1,30 652 1,30 752 1,31 852 1,32 952 1,33 152 1,33 152 1,33 152 1,33 152 1,33 152 1,33	0 797 6 803 2 809 8 815 4 821 0 827 6 833 2 839 8 845 4 851 0 857 6 863 2 869 8 875 4 881 0 887 6 893	2 358 364 370 376 382 388 394 400 406 412 418 424 430 436 442 448 454	3 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 3 3 9 15		At Least 55,653 55,753 55,853 56,053 56,053 56,253 56,253 56,353 56,453 56,453 56,553 56,653 56,653 56,753	But Not Over 55,752 55,852 56,052 56,152 56,252 56,352 56,352 56,452 56,552 56,552 56,652 56,752 56,852	0 1,554 1,560 1,566 1,572 1,578 1,578 1,590 1,596 1,602 1,608 1,614 1,620	of Depe 1 1,121 1,127 1,133 1,139 1,145 1,151 1,157 1,163 1,169 1,175 1,181	2 688 694 700 706 712 718 724 730 736 742	3 255 261 267 273 279 285 291 297 303 309	2	At Least 61,153 61,253 61,353 61,453 61,553 61,653 61,753 61,753 61,853	But Not Over 61,252 61,352 61,452 61,552 61,652 61,652 61,852 61,952 62,052	0 1,955 1,963 1,971 1,979 1,987 1,995 2,003 2,011 2,019	of Deper 1,522 1,530 1,538 1,546 1,554 1,562 1,570 1,578 1,586	ndents 2 1,089 1,097 1,105 1,113 1,121 1,129 1,137 1,145 1,153 1,161	3 656 664 672 680 688 696 704 712 720 728
Least O 50,153 50,2 50,253 50,3 50,353 50,4 50,453 50,4 50,553 50,6 50,653 50,7 50,753 50,8 50,753 50,8 50,953 51,0 51,053 51,2 51,153 51,2 51,353 51,4 51,453 51,5 51,553 51,0 51,653 51,2 51,553 51,2 51,553 51,4 51,653 51,5 51,653 51,5 51,753 51,4 51,753 51,5 51,853 51,5	iver 252 1,22 352 1,23 452 1,23 552 1,24 652 1,24 652 1,24 752 1,25 852 1,26 952 1,26 952 1,27 152 1,27 152 1,27 152 1,27 152 1,28 352 1,29 452 1,29 452 1,30 652 1,30 652 1,31 852 1,32 952 1,33 152 1,33 152 1,33	4 791 0 797 6 803 2 809 8 815 4 821 0 827 6 833 2 839 8 845 4 851 0 857 6 863 2 869 8 875 4 881 0 887 6 893	358 364 370 376 382 388 394 400 406 412 418 424 430 436 442 448 454	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Least 55,653 55,753 55,853 56,053 56,053 56,153 56,253 56,253 56,353 56,453 56,453 56,553 56,653 56,753	Over 55,752 55,852 56,052 56,152 56,252 56,352 56,352 56,452 56,552 56,552 56,652 56,752	1,554 1,560 1,566 1,572 1,578 1,578 1,590 1,596 1,602 1,608 1,614	1,121 1,127 1,133 1,139 1,145 1,151 1,157 1,163 1,169 1,175	688 694 700 706 712 718 724 730 736 742	255 261 267 273 279 285 291 297 303		Least 61,153 61,253 61,453 61,453 61,553 61,653 61,753 61,853	Over 61,252 61,352 61,452 61,552 61,652 61,752 61,852 61,952	1,955 1,963 1,971 1,979 1,987 1,995 2,003 2,011 2,019	1,522 1,530 1,538 1,546 1,554 1,554 1,562 1,570 1,578 1,586	1,089 1,097 1,105 1,113 1,121 1,129 1,137 1,145 1,153	656 664 672 680 688 696 704 712 720
50,253 50,3 50,353 50,4 50,453 50,5 50,653 50,7 50,753 50,8 50,853 50,9 50,853 50,9 50,953 51,1 51,053 51,2 51,153 51,2 51,353 51,4 51,453 51,5 51,653 51,7 51,653 51,7 51,653 51,3 51,653 51,5 51,753 51,5 51,853 51,5	352 1,23 452 1,23 552 1,24 652 1,24 752 1,25 852 1,26 952 1,26 952 1,27 152 1,27 152 1,27 152 1,27 152 1,27 152 1,27 152 1,27 152 1,27 152 1,30 652 1,30 652 1,32 952 1,32 952 1,33 152 1,33	0 797 6 803 2 809 8 815 4 821 0 827 6 833 2 839 8 845 4 851 0 857 6 863 2 869 8 875 4 881 0 887 6 893	364 370 376 382 388 394 400 406 412 418 424 430 436 442 448 454	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		55,753 55,853 55,953 56,053 56,153 56,253 56,353 56,453 56,553 56,653 56,753	55,852 55,952 56,052 56,152 56,252 56,352 56,452 56,552 56,552 56,652 56,752	1,560 1,566 1,572 1,578 1,584 1,590 1,596 1,602 1,608 1,614	1,127 1,133 1,139 1,145 1,151 1,157 1,163 1,169 1,175	694 700 706 712 718 724 730 736 742	261 267 273 279 285 291 297 303	2	61,253 61,353 61,453 61,553 61,653 61,753 61,753 61,853	61,352 61,452 61,552 61,652 61,752 61,852 61,952	1,963 1,971 1,979 1,987 1,995 2,003 2,011 2,019	1,530 1,538 1,546 1,554 1,562 1,570 1,578 1,586	1,097 1,105 1,113 1,121 1,129 1,137 1,145 1,153	664 672 680 688 696 704 712 720
$\begin{array}{ccccc} 50,353 & 50,\\ 50,453 & 50,\\ 50,553 & 50,\\ 50,653 & 50,\\ 50,753 & 50,\\ 50,753 & 50,\\ 50,853 & 50,\\ 50,953 & 51,\\ 51,053 & 51,\\ 51,153 & 51,\\ 51,253 & 51,\\ 51,453 & 51,\\ 51,553 & 51,\\ 51,653 & 51,\\ 51,753 & 51,\\ 51,853 & 51,\\ \end{array}$	452 1,23 552 1,24 652 1,24 752 1,25 852 1,26 952 1,26 952 1,26 952 1,27 152 1,27 152 1,27 252 1,28 352 1,29 452 1,29 552 1,30 652 1,30 752 1,31 852 1,32 952 1,33 152 1,33	6 803 2 809 8 815 4 821 0 827 6 833 2 839 8 845 4 851 0 857 6 863 2 869 8 875 4 881 0 887 6 893	370 376 382 388 394 400 406 412 418 424 430 436 442 448 454	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		55,853 55,953 56,053 56,153 56,253 56,353 56,453 56,553 56,653 56,753	55,952 56,052 56,152 56,252 56,352 56,452 56,552 56,552 56,652 56,752	1,566 1,572 1,578 1,584 1,590 1,596 1,602 1,608 1,614	1,133 1,139 1,145 1,151 1,157 1,163 1,169 1,175	700 706 712 718 724 730 736 742	267 273 279 285 291 297 303	2	61,353 61,453 61,553 61,653 61,753 61,853	61,452 61,552 61,652 61,752 61,852 61,952	1,971 1,979 1,987 1,995 2,003 2,011 2,019	1,538 1,546 1,554 1,562 1,570 1,578 1,586	1,105 1,113 1,121 1,129 1,137 1,145 1,153	672 680 688 696 704 712 720
$\begin{array}{ccccc} 50,453 & 50,\\ 50,553 & 50,\\ 50,653 & 50,\\ 50,753 & 50,\\ 50,853 & 50,\\ 50,953 & 51,\\ 51,053 & 51,\\ 51,153 & 51,\\ 51,253 & 51,\\ 51,353 & 51,\\ 51,553 & 51,\\ 51,653 & 51,\\ 51,753 & 51,\\ 51,853 & 51,\\ \end{array}$	552 1,24 652 1,24 752 1,25 852 1,26 952 1,26 952 1,27 152 1,27 152 1,27 252 1,28 352 1,29 452 1,29 552 1,30 652 1,31 852 1,32 952 1,33 152 1,33	2 809 8 815 4 821 0 827 6 833 2 839 8 845 4 851 0 857 6 863 2 869 8 875 4 881 0 887 6 893	376 382 388 394 400 406 412 418 424 430 436 442 448 454	0 0 0 0 0 0 0 0 0 0 0 0 3 3 9		55,953 56,053 56,153 56,253 56,353 56,453 56,553 56,553 56,653 56,753	56,052 56,152 56,252 56,352 56,452 56,452 56,552 56,652 56,752	1,572 1,578 1,584 1,590 1,596 1,602 1,608 1,614	1,139 1,145 1,151 1,157 1,163 1,169 1,175	706 712 718 724 730 736 742	273 279 285 291 297 303	2	61,453 61,553 61,653 61,753 61,853	61,552 61,652 61,752 61,852 61,952	1,979 1,987 1,995 2,003 2,011 2,019	1,546 1,554 1,562 1,570 1,578 1,586	1,113 1,121 1,129 1,137 1,145 1,153	680 688 696 704 712 720
50,553 50, 50,653 50, 50,753 50, 50,853 50, 50,953 51, 51,053 51, 51,053 51, 51,153 51, 51,253 51, 51,453 51, 51,553 51, 51,653 51, 51,653 51, 51,753 51, 51,653 51, 51,753 51, 51,853 51, 51,853 51,	652 1,24 752 1,25 852 1,26 952 1,26 952 1,27 152 1,27 152 1,27 252 1,28 352 1,29 452 1,29 552 1,30 652 1,31 852 1,32 952 1,33 152 1,33	8 815 4 821 0 827 6 833 2 839 8 845 4 851 0 857 6 863 2 869 8 875 4 881 0 887 6 893	382 388 394 400 406 412 418 424 430 436 442 448 454	0 0 0 0 0 0 0 0 0 0 3 3 9		56,053 56,153 56,253 56,353 56,453 56,553 56,653 56,753	56,152 56,252 56,352 56,452 56,552 56,652 56,752	1,578 1,584 1,590 1,596 1,602 1,608 1,614	1,145 1,151 1,157 1,163 1,169 1,175	712 718 724 730 736 742	279 285 291 297 303	2	61,553 61,653 61,753 61,853	61,652 61,752 61,852 61,952	1,987 1,995 2,003 2,011 2,019	1,554 1,562 1,570 1,578 1,586	1,121 1,129 1,137 1,145 1,153	688 696 704 712 720
$\begin{array}{cccccc} 50,653 & 50,\\ 50,753 & 50,\\ 50,853 & 50,\\ 50,953 & 51,\\ 51,053 & 51,\\ 51,153 & 51,\\ 51,253 & 51,\\ 51,353 & 51,\\ 51,453 & 51,\\ 51,553 & 51,\\ 51,653 & 51,\\ 51,753 & 51,\\ 51,853 & 51,\\ \end{array}$	752 1,25 852 1,26 952 1,26 952 1,27 152 1,27 252 1,28 352 1,29 452 1,29 552 1,30 652 1,32 952 1,32 952 1,32 952 1,33 152 1,33	4 821 0 827 6 833 2 839 8 845 4 851 0 857 6 863 2 869 8 875 4 881 0 887 6 893	388 394 400 406 412 418 424 430 436 442 448 454	0 0 0 0 0 0 0 0 3 9		56,153 56,253 56,353 56,453 56,553 56,653 56,653	56,252 56,352 56,452 56,552 56,652 56,752	1,584 1,590 1,596 1,602 1,608 1,614	1,151 1,157 1,163 1,169 1,175	718 724 730 736 742	285 291 297 303	2	61,653 61,753 61,853	61,752 61,852 61,952	1,995 2,003 2,011 2,019	1,562 1,570 1,578 1,586	1,129 1,137 1,145 1,153	696 704 712 720
50,753 50, 50,853 50, 50,953 51, 51,053 51, 51,153 51, 51,253 51, 51,453 51, 51,353 51, 51,453 51, 51,553 51, 51,653 51, 51,753 51, 51,753 51, 51,853 51, 51,853 51,	952 1,26 052 1,27 152 1,27 252 1,28 352 1,29 452 1,29 552 1,30 652 1,32 952 1,32 952 1,32 952 1,33 152 1,33	6 833 2 839 8 845 4 851 0 857 6 863 2 869 8 875 4 881 0 887 6 893	400 406 412 418 424 430 436 442 448 454	0 0 0 0 0 0 3 9		56,353 56,453 56,553 56,653 56,753	56,452 56,552 56,652 56,752	1,596 1,602 1,608 1,614	1,157 1,163 1,169 1,175	730 736 742	297 303	2	61,853	61,952	2,011 2,019	1,570 1,578 1,586	1,137 1,145 1,153	712 720
50,953 51, 51,053 51, 51,153 51, 51,253 51, 51,353 51, 51,453 51, 51,553 51, 51,653 51, 51,653 51, 51,753 51, 51,853 51,	052 1,27 152 1,27 252 1,28 352 1,29 452 1,29 552 1,300 652 1,301 752 1,31 852 1,32 952 1,331 152 1,331	2 839 8 845 4 851 0 857 6 863 2 869 8 875 4 881 0 887 6 893	406 412 418 424 430 436 442 448 454	0 0 0 0 3 9		56,453 56,553 56,653 56,753	56,552 56,652 56,752	1,602 1,608 1,614	1,169 1,175	736 742	303			,	2,019	1,586	1,153	720
51,053 51,1 51,153 51,2 51,253 51,2 51,353 51,2 51,453 51,5 51,553 51,0 51,653 51,7 51,653 51,7 51,753 51,5 51,753 51,5 51,853 51,5	152 1,27 252 1,28 352 1,29 452 1,29 552 1,30 652 1,30 752 1,31 852 1,32 952 1,32 952 1,33 152 1,33	8 845 4 851 0 857 6 863 2 869 8 875 4 881 0 887 6 893	412 418 424 430 436 442 448 454	0 0 0 0 3 9		56,553 56,653 56,753	56,652 56,752	1,608 1,614	1,175	742				62 052		,		
51,153 51,253 51,253 51,253 51,353 51,4 51,353 51,4 51,453 51,453 51,5 51,5 51,553 51,6 51,5 51,653 51,7 51,753 51,753 51,5 51,5 51,853 51,5 51,5	252 1,28 352 1,29 452 1,29 552 1,30 652 1,30 752 1,31 852 1,32 952 1,32 952 1,33 152 1,33	4 851 0 857 6 863 2 869 8 875 4 881 0 887 6 893	418 424 430 436 442 448 454	0 0 3 9		56,653 56,753	56,752	1,614			309		61,953				1,161	(28)
51,253 51,3 51,353 51,4 51,453 51,4 51,553 51,6 51,653 51,7 51,753 51,8 51,753 51,8 51,853 51,9 51,853 51,7 51,753 51,8 51,853 51,9	352 1,29 452 1,29 552 1,30 652 1,31 852 1,32 952 1,32 952 1,33 152 1,33	0 857 6 863 2 869 8 875 4 881 0 887 6 893	424 430 436 442 448 454	0 0 3 9		56,753	,	,	1,101		OAE		62,053	62,152	2,027	1,594		
51,353 51,4 51,453 51,5 51,553 51,6 51,653 51,7 51,753 51,8 51,753 51,8 51,853 51,9	452 1,29 552 1,30 652 1,30 752 1,31 852 1,32 952 1,32 052 1,33 152 1,33	6 863 2 869 8 875 4 881 0 887 6 893	430 436 442 448 454	0 3 9		,	JU,UJZ		1.187	748 754	315 321		62,153 62,253	62,252 62,352	2,035 2,043	1,602 1,610	1,169 1,177	736 744
51,453 51,5 51,553 51,6 51,653 51,7 51,753 51,8 51,853 51,8	552 1,30 652 1,30 752 1,31 852 1,32 952 1,32 952 1,33 152 1,33 152 1,33	2 869 8 875 4 881 0 887 6 893	436 442 448 454	3 9			56,952	1,626	1,193	760	327		62,353	62,452	2,043	1,618	1,185	752
51,553 51,6 51,653 51,7 51,753 51,8 51,853 51,9	652 1,30 752 1,31 852 1,32 952 1,32 052 1,33 152 1,33	8 875 4 881 0 887 6 893	442 448 454	9		56,953	57,052	1,632	1,199	766	333		62,453	62,552	2.059	1,626	1,103	760
51,653 51,7 51,753 51,8 51,853 51,9	752 1,31 852 1,32 952 1,32 052 1,33 152 1,33	4 881 0 887 6 893	448 454			57,053	57,152	1,638	1,205	772	339		62,553	62,652	2,067	1,634	1,201	768
51,853 51,9	952 1,32 052 1,33 152 1,33	6 893			1	57,153	57,252	1,644	1,211	778	345		62,653	62,752	2,075	1,642	1,209	776
	052 1,33 152 1,33			21		57,253	57,352	1,650	1,217	784	351		62,753	62,852	2,083	1,650	1,217	784
51 052 52 (152 1,33	7 QQA	460	27		57,353	57,452	1,656	1,223	790	357		62,853	62,952	2,091	1,658	1,225	792
	,		466	33		57,453	57,552	1,662	1,229	796	363		62,953	63,052	2,099	1,666	1,233	800
, ,			472	39 45	{	57,553 57,653	57,652 57,752	1,668	1,235	802 809	369 376		63,053	<u>63,152</u> 63,252	2,107	<u>1,674</u> 1,682	<u>1,241</u> 1,249	808 816
52,153 52,2 52,253 52,3	-)-		470 484	45 51		57,053 57,753	57,852	1,683	1,242 1,250	809 817	384		63,153 63,253	63,252 63,352	2,115 2,123	1,690	1,249	824
52,353 52,4			490	57		57,853	57,952	1,691	1,258	825	392		63,353	63,452	2,123	1,698	1,265	832
52,453 52,5			496	63		57,953	58,052	1,699	1,266	833	400		63,453	63,552	2,139	1,706	1,273	840
52,553 52,6	,		502	69		58,053	58,152	1,707	1,274	841	408		63,553	63,652	2,147	1,714	1,281	848
52,653 52,7	752 1,37	4 941	508	75		58,153	58,252	1,715	1,282	849	416		63,653	63,752	2,155	1,722	1,289	856
52,753 52,8	,		514	81		58,253	58,352	1,723	1,290	857	424		63,753	63,852	2,163	1,730	1,297	864
52,853 52,9	,		520	87		58,353	58,452	1,731	1,298	865	432		63,853	63,952	2,171	1,738	1,305	872
52,953 53,0	,		526 532	93 99		58,453	58,552 58,652	1,739	1,306 1,314	873 881	440 448		63,953 64,053	64,052	2,179	1,746	1,313 1,321	880 888
53,053 53,1 53,153 53,2	,		538	105	ſŀ	58,553 58,653	58,752	<u>1,747</u> 1,755	1,314	889	440		64,153	64,152 64,252	2,187 2,195	1,754 1,762	1,321	896
53,253 53,3			544	111		58,753	58,852	1,763	1,330	897	464		64,253	64,252	2,133	1,770	1,323	904
53,353 53,4			550	117		58,853	58,952	1.771	1,338	905	472		64,353	64,452	2,211	1,778	1,345	912
53,453 53,5			556	123		58,953	59,052	1,779	1,346	913	480		64,453	64,552	2,219	1,786	1,353	920
53,553 53,6	,		562	129		59,053	59,152	1,787	1,354	921	488		64,553	64,652	2,227	1,794	1,361	928
53,653 53,7	,		568	135		59,153	59,252	1,795	1,362	929	496		64,653	64,752	2,235	1,802	1,369	936
53,753 53,8			574	141		59,253	59,352	1,803	1,370	937	504		64,753	64,852	2,243	1,810	1,377	944
53,853 53,9 53,953 54,0	-	,	580 586	147 153		59,353 59,453	59,452 59,552	1,811 1,819	1,378 1,386	945 953	512 520		64,853 64,953	64,952 65,052	2,251 2,259	1,818 1,826	1,385 1,393	952 960
54,053 54,1	,	,	592	159		59,553	59,552 59,652	1,827	1,394	953 961	520		65,053	65,152	2,259	1,834	1,393	968
	252 1,46		598			59,653		1,835	1,402	969	536		65,153	65,252	2,207		1,409	976
54,253 54,3			604	171		59,753		1,843	1,410	977	544		65,253	65,352	2,283	1,850		984
54,353 54,4			610	177	r i	59,853		1,851	1,418	985	552		65,353	65,452	2,291	1,858	1,425	992
54,453 54,5	552 1,48	2 1,049	616	183		59,953	-	1,859	1,426	993	560		65,453		2,299	1,866	1,433	1,000
54,553 54,6			622	189		60,053		1,867	1,434	1,001	568		65,553	65,652	2,307	1,874	1,441	1,008
54,653 54,7			628	195		60,153		1,875	1,442	1,009	576		65,653	65,752	2,315	1,882	1,449	1,016
54,753 54,8	,		634 640	201		60,253		1,883	1,450	1,017	584		65,753	65,852	2,323	1,890		1,024
54,853 54,9 54,953 55,0			640 646	207 213		60,353 60,453		1,891 1,899	1,458 1,466	1,025 1,033	592 600		65,853 65,953	65,952 66,052	2,331 2,339	1,898 1,906	1,465 1,473	1,032
55,053 55,1			652	213		60,553		1,907	1,400	1,033	608		66,053	66,152	2,339	1,900	1,473	1,040
55,153 55,2			658	225	1	60,653		1,915	1,482	1,049	616		66,153		2,355	1,922		1,056
55,253 55,3			664	231		60,753	-	1,923	1,490		624		66,253	66,352	2,363	1,930		
55,353 55,4			670	237		60,853		1,931		1,065	632		66,353		2,371			1,072
55,453 55,5	552 1,54	2 1,109	676	243		60,953	61,052	1,939	1,506		640		66,453	66,552	2,379	1,946	1,513	1,080
55,553 55,6	652 1,54	8 1,115	682	249		61,053	61,152	1,947	1,514	1,081	648		66,553	66,652	2,387	1,954	1,521	1,088

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

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

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

If Your Inc	come ls		Num	ber		If Your Inc	come ls		Num	ber		If Your In	come ls		Num	ber	
At	But Not		of Depe	ndents		At	But Not		of Depe	ndents		At	But Not		of Depe	ndents	
Least	Over	0	1	2	3	Least	Over	0	1	2	3	Least	Over	0	1	2	3
66,653	66,752	2,395	1,962	1,529	1,096	72,153	72,252	2,844	2,411	1,978	1,545	77,653	77,752	3,356	2,923	2,490	2,057
66,753	66,852	2,403	1,970	1,537	1,104	72,253	72,352	2,854	2,421	1,988	1,555	77,753	77,852	3,365	2,932	2,499	2,066
66,853 66,953	66,952 67,052	2,411 2,419	1,978 1,986	1,545 1,553	1,112	72,353	72,452 72,552	2,863 2,872	2,430 2,439	1,997 2,006	1,564 1,573	77,853	77,952 78,052	3,375 3,384	2,942 2,951	2,509 2,518	2,076 2,085
67,053	67,152	2,419	1,900	1,561	1,120	72,455	72,652	2,882	2,439	2,000	1,583	78,053	78,152	3,393	2,951	2,510	2,003
67,153	67,252	2,435	2,002	1,569	1,136	72,653	72,752	2,891	2,458	2,025	1,592	78,153	78,252	3,402	2,969	2,536	2,103
67,253	67,352	2,443	2,010	1,577	1,144	72,753	72,852	2,900	2,467	2,034	1,601	78,253	78,352	3,412	2,979	2,546	2,113
67,353	67,452	2,451	2,018	1,585	1,152	72,853	72,952	2,910	2,477	2,044	1,611	78,353	78,452	3,421	2,988	2,555	2,122
67,453	67,552	2,459	2,026	1,593	1,160	72,953	73,052	2,919	2,486	2,053	1,620	78,453	78,552	3,430	2,997	2,564	2,131
67,553	67,652	2,467	2,034	1,601	1,168	73,053	73,152	2,928	2,495	2,062	1,629	78,553	78,652	3,440	3,007	2,574	2,141
67,653 67,753	67,752 67,852	2,475 2,483	2,042 2,050	1,609 1,617	1,176 1,184	73,153 73,253	73,252 73,352	2,937 2,947	2,504	2,071 2,081	1,638 1,648	78,653 78,753	78,752 78,852	3,449 3,458	3,016 3,025	2,583 2,592	2,150 2,159
67,853	67,952	2,403	2,050	1,625	1,104	73,253	73,352	2,947	2,514	2,001	1,640	78,853	78,952	3,450	3,025	2,592	2,159
67,953	68,052	2,499	2,066	1,633	1,200	73,453	73,552	2,965	2,520	2,000	1,666	78,953	79,052	3.477	3,044	2,611	2,103
68,053	68,152	2,507	2,074	1,641	1,208	73,553	73,652	2,975	2,542	2,109	1,676	79,053	79,152	3,486	3,053	2,620	2,187
68,153	68,252	2,515	2,082	1,649	1,216	73,653	73,752	2,984	2,551	2,118	1,685	79,153	79,252	3,495	3,062	2,629	2,196
68,253	68,352	2,523	2,090	1,657	1,224	73,753	73,852	2,993	2,560	2,127	1,694	79,253	79,352	3,505	3,072	2,639	2,206
68,353	68,452	2,531	2,098	1,665	1,232	73,853	73,952	3,003	2,570	2,137	1,704	79,353	79,452	3,514	3,081	2,648	2,215
68,453	68,552	2,539	2,106	1,673	1,240	73,953	74,052	3,012	2,579	2,146	1,713	79,453	79,552	3,523	3,090	2,657	2,224
68,553 68,653	<u>68,652</u> 68,752	2,547 2,555	2,114 2,122	1,681 1,689	1,248 1,256	74,053 74,153	74,152	3,021	2,588	2,155	1,722	79,553	<u>79,652</u> 79,752	3,533 3,542	<u>3,100</u> 3,109	2,667	2,234 2,243
68,753	68,852	2,555	2,122	1,697	1,250	74,153	74,252	3,030	2,597	2,104	1,741	79,055	79,752	3,542	3,109	2,675	2,243
68,853	68,952	2,500	2,138	1,705	1,272	74.353	74,452	3,049	2,616	2,183	1,750	79,853	79,952	3,561	3,128	2,695	2,262
68,953	69,052	2,579	2,146	1,713	1,280	74,453	74,552	3,058	2,625	2,192	1,759	79,953	80,052	3,570	3,137	2,704	2,271
69,053	69,152	2,587	2,154	1,721	1,288	74,553	74,652	3,068	2,635	2,202	1,769	80,053	80,152	3,579	3,146	2,713	2,280
69,153	69,252	2,595	2,162	1,729	1,296	74,653	74,752	3,077	2,644	2,211	1,778	80,153	80,252	3,588	3,155	2,722	2,289
69,253	69,352	2,603	2,170	1,737	1,304	74,753	74,852	3,086	2,653	2,220	1,787	80,253	80,352	3,598	3,165	2,732	2,299
69,353	69,452	2,611		1,745	1,312	74,853	74,952	3,096	2,663	2,230	1,797	80,353	80,452	3,607	3,174	2,741	2,308
69,453 69,553	69,552 69,652	2,619 2,627	2,186 2,194	1,753 1,761	1,320 1,328	74,953 75,053	75,052 75,152	3,105 3,114	2,672	2,239 2,248	1,806 1,815	80,453 80,553	80,552 80,652	3,616 3,626	3,183 3,193	2,750 2,760	2,317 2,327
69,653	69,752	2,635	2,202	1,769	1,320	75,153	75,252	3,123	2,690	2,240	1,824	80,653	80,752	3,635	3,202	2,769	2,336
69,753	69,852	2,643	2,210	1,777	1,344	75,253	75,352	3,133	2,700	2,267	1,834	80,753	80,852	3,644	3,211	2,778	2,345
69,853	69,952	2,651	2,218	1,785	1,352	75,353	75,452	3,142	2,709	2,276	1,843	80,853	80,952	3,654	3,221	2,788	2,355
69,953	70,052	2,659	2,226	1,793	1,360	75,453	75,552	3,151	2,718	2,285	1,852	80,953	81,052	3,663	3,230	2,797	2,364
70,053	70,152	2,667	2,234	1,801	1,368	75,553	75,652	3,161	2,728	2,295	1,862	81,053	81,152	3,672	3,239	2,806	2,373
70,153	70,252	2,675	2,242	1,809	1,376	75,653	75,752	3,170	2,737	2,304	1,871	81,153	81,252	3,681	3,248	2,815	2,382
70,253 70,353	70,352 70,452	2,683 2,691	2,250 2,258	1,817 1,825	1,384 1,392	75,753 75,853	75,852 75,952	3,179 3,189	2,746 2,756	2,313 2,323	1,880 1,890	81,253 81,353	81,352 81,452	3,691 3,700	3,258 3,267	2,825 2,834	2,392 2,401
70,353	70,452	2,699	2,256	1,833	1,392	75,953	76,052	3,109	2,750	2,323	1,899	81,453	81,552	3,700	3,207	2,843	2,401
70,553	70,652	2,707	2,274	1,841	1,408	76,053	76,152	3,207	2,774		1,908	81,553	81,652	3,719	3,286	2,853	2,420
70,653				1,849		76,153	76,252		2,783	2,350		81,653	81,752		3,295		
70,753	70,852	2,723		1,857		76,253	76,352	3,226	2,793	2,360		81,753	81,852	3,737	3,304	2,871	2,438
70,853		2,731	2,298		1,432	76,353		3,235	2,802		1,936	81,853		3,747	3,314		2,448
70,953		2,739		1,873	1,440	76,453		3,244	2,811		1,945	81,953		3,756	3,323	2,890	2,457
71,053	71,152	2,747	2,314	1,881	1,448	76,553		3,254	2,821		1,955	82,053	82,152	3,765	3,332	2,899	2,466
71,153 71,253	71,252 71,352		2,322	1,889 1,897	1,456	76,653 76,753	76,752 76,852	3,263 3,272	2,830 2,839		1,964 1,973	82,153 82,253	82,252 82,352	3,774 3,784	3,341 3,351	2,908 2,918	2,475 2,485
71,253	71,352		2,330		1,404	76,853	76,952		2,839		1,973	82,353		3,793		2,910	
71,453	71,552			1,913		76,953	77,052		2,858		1,992	82,453		3,802	3,369		2,503
71,553		2,789	2,356	1,923	1,490	77,053		3,300	2,867	2,434	2,001	82,553		3,812	3,379		2,513
71,653	71,752		2,365		1,499	77,153	77,252	,	2,876	2,443	2,010	82,653	82,752		3,388		2,522
71,753	71,852	2,807	2,374	1,941	1,508	77,253	77,352	3,319	2,886	2,453	2,020	82,753	82,852	3,830	3,397	2,964	2,531
71,853	71,952			1,951		77,353	77,452			2,462		82,853	82,952			2,974	
71,953		2,826			1,527	77,453	77,552		2,904		2,038	82,953	83,052	3,849		2,983	
72,053	72,152	2,835	2,402	1,969	1,536	77,553	77,652	3,347	2,914	2,481	2,048	83,053	83,152		3,425 tinued	2,992	

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If Your Inc	come ls		Num]	If Your In	come ls		Num				If Your In	come ls		Num		
At	But Not		of Depe				At	But Not		of Depe				At	But Not		of Depe		
Least	Over	0	1	2	3		Least	Over	0	1	2	3		Least	Over	0	1	2	3
83,153	83,252	3,867	3,434	3,001	2,568 2,578		88,653	88,752	4,379	3,946	3,513	3,080		94,153	94,252	4,890	4,457	4,024	3,591
83,253 83,353	83,352 83,452	3,877 3,886	3,444 3,453	3,011 3,020	2,576		88,753 88,853	88,852 88,952	4,388 4,398	3,955 3,965	3,522 3,532	3,089 3,099		94,253 94,353	94,352 94,452	4,900 4,909	4,467 4,476	4,034 4,043	3,601 3,610
83,453	83,552	3,895	3,462	3.029	2,596		88,953	89,052	4,407	3,974	3,541	3,108		94,453	94,552	4,918	4,485	4,052	3,619
83,553	83,652	3,905	3,472	3,039	2,606		89,053	89,152	4,416	3,983	3,550	3,117		94,553	94,652	4,928	4,495	4,062	3,629
83,653	83,752	3,914	3,481	3,048	2,615	1	89,153	89,252	4,425	3,992	3,559	3,126		94,653	94,752	4,937	4,504	4,071	3,638
83,753	83,852	3,923	3,490	3,057	2,624		89,253	89,352	4,435	4,002	3,569	3,136		94,753	94,852	4,946	4,513	4,080	3,647
83,853	83,952	3,933	3,500	3,067	2,634		89,353	89,452	4,444	4,011	3,578	3,145		94,853	94,952	4,956	4,523	4,090	3,657
83,953 84,053	84,052 84,152	3,942 3,951	3,509 3,518	3,076 3,085	2,643 2,652		89,453 89,553	89,552 89,652	4,453 4,463	4,020 4,030	3,587 3,597	3,154 3,164		94,953 95,053	95,052 95,152	4,965 4,974	4,532 4,541	4,099 4,108	3,666 3,675
84,153	84,252	3,960	3,527	3.094	2,661		89,653	89,752	4,472	4,039	3,606	3,173		95,153	95,252	4,983	4.550	4,117	3.684
84,253	84,352	3,970	3,537	3,104	2,671		89,753	89,852	4,481	4,048	3,615	3,182		95,253	95,352	4,993	4,560	4,127	3,694
84,353	84,452	3,979	3,546	3,113	2,680		89,853	89,952	4,491	4,058	3,625	3,192		95,353	95,452	5,002	4,569	4,136	3,703
84,453	84,552	3,988	3,555	3,122	2,689		89,953	90,052	4,500	4,067	3,634	3,201		95,453	95,552	5,011	4,578	4,145	3,712
84,553	84,652	3,998	3,565	3,132	2,699	-	90,053	90,152	4,509	4,076	3,643	3,210		95,553	95,652	5,021	4,588	4,155	3,722
84,653 84,753	84,752 84,852	4,007 4,016	3,574 3,583	3,141 3,150	2,708 2,717		90,153 90,253	90,252 90,352	4,518 4,528	4,085 4,095	3,652 3,662	3,219 3,229		95,653 95,753	95,752 95,852	5,030 5,039	4,597 4,606	4,164 4,173	3,731 3,740
84,853	84,952	4,010	3,593	3,160	2,727		90,255	90,352	4,520	4,095	3,671	3,229		95,853	95,852	5,039	4,616	4,173	3,740
84,953	85,052	4,020	3,602	3,169	2,736		90,453	90,552	4,546	4,113	3,680	3,247		95,953	96,052	5,045	4,625	4,192	3,759
85,053	85,152	4,044	3,611	3,178	2,745		90,553	90,652	4,556	4,123	3,690	3,257		96,053	96,152	5,067	4,634	4,201	3,768
85,153	85,252	4,053	3,620	3,187	2,754	1	90,653	90,752	4,565	4,132	3,699	3,266		96,153	96,252	5,076	4,643	4,210	3,777
85,253	85,352	4,063	3,630	3,197	2,764		90,753	90,852	4,574	4,141	3,708	3,275	\cup	96,253	96,352	5,086	4,653	4,220	3,787
85,353	85,452	4,072	3,639	3,206	2,773		90,853	90,952	4,584	4,151	3,718	3,285		96,353	96,452	5,095	4,662	4,229	3,796
85,453 85,553	85,552 85,652	4,081 4,091	3,648 3,658	3,215 3,225	2,782 2,792		90,953 91,053	91,052 91,152	4,593 4,602	4,160 4,169	3,727 3,736	3,294 3,303		96,453 96,553	96,552 96,652	5,104 5,114	4,671 4,681	4,238 4,248	3,805 3,815
85,653	85,752	4,091	3,667	3,223	2,801		91.153	91,152	4.611	4,105	3,745	3,312		96,653	96,752	5,123	4,690	4,240	3,824
85,753	85,852	4,109	3,676	3,243	2,810	r (91,253	91,352	4,621	4,188	3,755	3,322		96,753	96,852	5,132	4,699	4,266	3,833
85,853	85,952	4,119	3,686	3,253	2,820		91,353	91,452	4,630	4,197	3,764	3,331		96,853	96,952	5,142	4,709	4,276	3,843
85,953	86,052	4,128	3,695	3,262	2,829		91,453	91,552	4,639	4,206	3,773	3,340		96,953	97,052	5,151	4,718	4,285	3,852
86,053	86,152	4,137	3,704	3,271	2,838	1	91,553	91,652	4,649	4,216	3,783	3,350		97,053	97,152	5,160	4,727	4,294	3,861
86,153 86,253	86,252 86,352	4,146 4,156	3,713 3,723	3,280 3,290	2,847 2,857		91,653 91,753	91,752 91,852	4,658 4,667	4,225 4,234	3,792 3,801	3,359 3,368		97,153 97,253	97,252 97,352	5,169 5,179	4,736 4,746	4,303 4,313	3,870 3,880
86,353	86,452	4,165	3,732	3,290	2,866		91,753	91,852	4,007	4,234	3,811	3,378		97,253	97,352	5,179	4,740	4,313	3,889
86,453	86,552	4,174	3,741	3.308	2,875		91,953	92,052	4,686	4,253	3,820	3,387		97,453	97,552	5,197	4,764	4,331	3,898
86,553	86,652	4,184	3,751	3,318	2,885		92,053	92,152	4,695	4,262	3,829	3,396		97,553	97,652	5,207	4,774	4,341	3,908
86,653	86,752	4,193	3,760	3,327	2,894		92,153	92,252	4,704	4,271	3,838	3,405		97,653	97,752	5,216	4,783	4,350	3,917
86,753	86,852	4,202	3,769	3,336	2,903		92,253	92,352	4,714	4,281	3,848	3,415		97,753	97,852	5,225	4,792	4,359	3,926
86,853	86,952	4,212 4,221	3,779	3,346	2,913		92,353	92,452	4,723	4,290	3,857	3,424		97,853	97,952	5,235 5,244	4,802	4,369	3,936
86,953 87,053	87,052 87,152	4,221	3,788 3,797	3,355 3,364	2,922 2,931		92,453 92,553	92,552 92,652	4,732 4,742	4,299 4,309	3,866 3,876	3,433 3,443		97,953 98,053	98,052 98,152	5,253	4,811 4,820	4,378 4,387	3,945 3,954
87,153			3,806				92,653		4,751		3,885			98,153	98,252		4,829	4,396	
87,253		4,249	3,816	3,383	2,950		92,753	92,852		4,327				98,253	98,352			4,406	
87,353	87,452	4,258	3,825	3,392	2,959	1	92,853	92,952	4,770	4,337	3,904	3,471		98,353	98,452	5,281		4,415	
87,453		4,267		3,401			92,953	93,052			3,913			98,453		5,290	4,857		
87,553		4,277		3,411			93,053	93,152	,		3,922			98,553	98,652		4,867	4,434	
87,653 87,753	87,752 87,852	4,286 4,295	3,853 3,862	3,420 3,429	2,987 2,996		93,153 93,253	93,252 93,352	4,797 4 807	4,364 4 374	3,931 3,941	3,498 3,508		98,653 98,753	98,752 98,852	5,309 5,318	4,876 4,885	4,443 4 452	4,010 4,019
87,853		4,295		3,429			93,253	93,352			3,941			98,853	98,952 98,952				4,019
87,953	88,052	4,314		3,448			93,453	93,552	4,825		3,959			98,953	99,052	5,337	4,904		4,023
88,053	88,152	4,323	3,890	3,457		J	93,553		4,835	4,402	3,969	3,536		99,053	99,152	5,346	4,913		4,047
88,153	88,252	4,332	3,899	3,466	3,033]	93,653	93,752	4,844	4,411	3,978	3,545		99,153	99,252	5,355	4,922	4,489	4,056
88,253	88,352	4,342		3,476	3,043		93,753	93,852	4,853	4,420				99,253	99,352	5,365	4,932		4,066
88,353		4,351		3,485			93,853	93,952			3,997			99,353		5,374	4,941		4,075
88,453 88,553	88,552 88,652	4,360 4,370		3,494 3,504			93,953 94,053	94,052 94,152		4,439 4 448	4,006	3,573 3,582		99,453 99,553	99,552 99,652	5,383 5,393	,	4,517 4,527	· · · ·
00,000	00,002	1,010	0,001	0,004	0,071	J	34,000	57,102	1,001	1,170	1,010	0,002]	33,000	33,002	-	tinued		

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

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

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

lf Your In	come ls		Num of Depe		
At Least	But Not Over	0	1	2	3
99,653	99,752	5,402	4,969	4,536	4,103
99,753	99,852	5,411	4,978	4,545	4,112
99,853	99,952	5,421	4,988	4,555	4,122
99,953	100,000	5,430	4,997	4,564	4,131

IF YOUR INCOME IS OVER \$100,000 USE FORM 540, OR FILE ONLINE THROUGH CalFile and e-file. Go to **ftb.ca.gov** Caution: Do not use these tables for Form 540 or Form 540NR.

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

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

			Number Depende	nte			If Your Inc	come Is		Numbe of Depend			If Your In	come Is	of	Numbe Depend		
At Least	But Not Over	0	1	2	3		At Least	But Not Over	0	1 Depend	2	3	At Least	But Not Over	0	1	2	3
0	34,554	0	0	0	0		39,955	40,054	110	0	0	0	45,455	45,554	220	0	0	0
34,555	34,654	2	0	0	0		40,055	40,154	112	0	0	0	45,555	45,654	222	0	0	0
34,655	34,754	4	0	0	0		40,155	40,254	114	0	0	0	45,655	45,754	224	0	0	0
34,755	34,854	6	0	0	0		40,255	40,354	116	0	0	0	45,755	45,854	226	0	0	0
34,855	34,954	8	0	0	0		40,355	40,454	118	0	0	0	45,855	45,954	228	0	0	0
34,955	35,054	10	0	0	0		40,455	40,554	120	0	0	0	45,955	46,054	230	0	0	0
35,055 35,155	35,154 35,254	12 14	0 0	0 0	0		40,555	40,654	122	0	0	0	46,055	46,154	232	0	0	0
35,255	35,354	16	0	0	0		40,655 40,755	40,754 40,854	124 126	0	0	0	46,155 46,255	46,254 46,354	234 236	0	0	0
35,355	35,454	18	0	0	0		40,755	40,854	120	0	0	0	46,355	40,354	238	0	0	0
35,455	35,554	20	0	0	0		40,055	41,054	130	0	0	0	46,455	46,554	240	0	0	0
35,555	35,654	22	0	Õ	Ő		41,055	41,154	132	0	0	0	46,555	46,654	242	0	0	0
35,655	35,754	24	0	0	0		41,155	41,254	134	0	0	0	46,655	46,754	244	0	0	0
35,755	35,854	26	0	0	0		41,255	41,354	136	0	0	0	46,755	46,854	246	0	0	0
35,855	35,954	28	0	0	0		41,355	41,454	138	0	0	0	46,855	46,954	248	0	0	0
35,955	36,054	30	0	0	0	ĺ	41,455	41,554	140	0	0	0	46,955	47,054	250	0	0	0
36,055	36,154	32	0	0	0		41,555	41,654	142	0	0	0	47,055	47,154	252	0	0	0
36,155	36,254	34	0	0	0		41,655	41,754	144	0	0	0	47,155	47,254	254	0	0	0
36,255	36,354	36	0	0	0		41,755	41,854	146	0	0	-0	47,255	47,354	256	0	0	0
36,355	36,454	38	0	0	0		41,855	41,954	148	0	0	0	47,355	47,454	258	0	0	0
36,455 26 555	36,554	40	0	0	0		41,955	42,054	150	0	0	0	47,455	47,554	260	0	0	0
36,555 36,655	36,654 36,754	42 44	0 0	0 0	0 0		42,055	42,154	152	0	0	0	47,555	47,654	262	0	0	0
36,755	36,854	44	0	0	0		42,155	42,254	154 156	0	0	0	47,655 47,755	47,754 47,854	264 266	0	0	0
36,855	36,954	48	0	0	0		42,255 42,355	42,354 42,454	156	0	0	0	47,755	47,054 47,954	268	0	0	0
36,955	37,054	50	0	0	0		42,455	42,554	160	0	0	0	47,955	48,054	270	0	0	0
37,055	37,154	52	0	0	Ō		42,555	42,654	162	0 0	0	Ő	48,055	48,154	272	0	0	0
37,155	37,254	54	0	0	0		42,655	42,754	164	0	0	0	48,155	48,254	274	0	0	0
37,255	37,354	56	0	0	0		42,755	42,854	166	0	0	0	48,255	48,354	276	0	0	0
37,355	37,454	58	0	0	0		42,855	42,954	168	0	0	0	48,355	48,454	278	0	0	0
37,455	37,554	60	0	0	0		42,955	43,054	170	0	0	0	48,455	48,554	280	0	0	0
37,555	37,654	62	0	0	0		43,055	43,154	172	0	0	0	48,555	48,654	282	0	0	0
37,655	37,754	64	0	0	0		43,155	43,254	174	0	0	0	48,655	48,754	284	0	0	0
37,755 37,855	37,854 37,954	66 68	0	0 0	0 0		43,255	43,354	176	0	0	0	48,755	48,854	286	0	0	0
37,855	38,054	70	0	0	0		43,355	43,454	<u>178</u> 180	0	0	0	48,855	<u>48,954</u> 49.054	288 290	00	00	0
38,055	38,154	70	0	0	0		43,455 43,555	43,554 43,654	182	0	0	0	48,955 49,055	49,054 49,154	290	0	0	0
38,155	38,254	74	0	0	0		43,655	43,754	184	0	0	0	49,055	49,254	292	0	0	0
38,255	38,354	76	0	0	0		43,755	43,854	186	0	0	0	49,255	49,354	296	0	0	0
38,355	38,454	78	0	0	0		43,855	43,954	188	0	0	Ő	49,355	49,454	298	0	0	0
38,455	38,554	80	0	0	0		43,955	44,054	190	0	0	0	49,455	49,554	300	0	0	0
38,555	38,654	82	0	0	0		44,055	44,154	192	0	0	0	49,555	49,654	302	0	0	0
38,655	38,754	84	0	0	0		44,155	44,254	194	0	0	0	49,655	49,754	304	0	0	0
38,755	38,854	86	0	0	0		44,255	44,354	196	0	0	0	49,755	49,854	306	0	0	0
38,855	38,954	88	0	0	0		44,355	44,454	198	0	0	0	49,855	49,954	308	0	0	0
38,955 20.055	39,054 20,154	90	0	0	0		44,455	44,554	200	0	0	0	49,955	50,054	310	0	0	0
39,055 30 155	39,154 30,254	92 94	0 0	0 0	0		44,555	44,654	202	0	0	0	50,055	50,154	312	0	0	0
39,155 39,255	39,254 39,354	94 96	0	0	0 0		44,655	44,754	204	0	0	0	50,155	50,254	314	0	0	0
39,355	39,454	98	0	0	0		44,755 44,855	44,854 44,954	206 208	0 0	0 0	0 0	50,255 50,355	50,354 50,454	316 318	0 0	0 0	0 0
39,455	39,554	100	0	0	0		44,000	44,954	200	0	0	0	50,355	50,554	320	0	0	0
39,555	39,654	102	0	0	0		44,955	45,154	210	0	0	0	50,555	50,654	320	0	0	0
39,655	39,754	104	0	0	0		45,155	45,254	214	0	0	0	50,655	50,754	324	0	0	0
39,755	39,854	106	0	0	0		45,255	45,354	216	0	0	0	50,755	50,854	326	0	0	0
39,855	39,954	108	0	0	0		45,355	45,454	218	0 0	Ő	0	50,855	50,954	328	Õ	0 0	0

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

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

If Your Inc	come ls	-	Number			If Your In	come ls		Numl			ſ	If Your In	come Is		Numb		
At	But Not		Depende			At	But Not		of Depe				At	But Not		of Depen		
Least	Over	0	1	2	3	Least	Over	0	1	2	3		Least	Over	0	1	2	3
50,955	51,054	330	0	0	0	56,455	56,554	440	7	0	0		61,955	62,054	624	191	0	0
51,055	51,154	332	0	0	0	56,555	56,654	442	9	0	0		62,055	62,154	628	195	0	0
51,155	51,254	334	0	0	0	56,655	56,754	444	11	0	0		62,155	62,254	632	199	0	0
51,255 51,355	51,354 51,454	336 338	0 0	0 0	0 0	56,755 56,855	56,854 56,954	446 448	13 15	0 0	0 0		62,255 62,355	62,354 62,454	636 640	203 207	0 0	0 0
51,455	51,554	340	0	0	0	56,955	57.054	440	17	0	0		62,455	62,554	644	207	0	0
51,555	51,654	342	0	0	0	57,055	57,154	452	19	0	0		62,555	62,654	648	215	0	0
51,655	51,754	344	0	0	0	57,155	57,254	454	21	0			62,655	62,754	652	219	0	0
51,755	51,854	346	0	0	0	57,255	57,354	456	23	0	0		62,755	62,854	656	223	0	0
51,855	51,954	348	0	0	0	57,355	57,454	458	25	0	0		62,855	62,954	660	227	0	0
51,955	52,054	350	0	0	0	57,455	57,554	460	27	0	0	ľ	62,955	63,054	664	231	0	0
52,055	52,154	352	0	0	0	57,555	57,654	462	29	0	0		63,055	63,154	668	235	0	0
52,155	52,254	354	0	0	0	57,655	57,754	464	31	0	0		63,155	63,254	672	239	0	0
52,255	52,354	356	0	0	0	57,755	57,854	466	33	0	0		63,255	63,354	676	243	0	0
52,355	52,454	358	0	0	0	57,855	57,954	468	35	0	0		63,355	63,454	680	247	0	0
52,455	52,554	360	0	0	0	57,955	58,054	470	37	0	0		63,455	63,554	684	251	0	0
52,555	52,654	362	0	0	0	58,055	58,154	472	39	0	0		63,555	63,654	688	255	0	0
52,655	52,754	364	0	0	0	58,155	58,254	474	41	0	0		63,655	63,754	692	259	0	0
52,755 52,855	52,854 52,954	366 368	0 0	0 0	0 0	58,255 58,355	58,354 58,454	476	43 47	0	0		63,755 63,855	63,854 63,954	696 700	263 267	0 0	0 0
52,855	53.054	370	0	0	0	58,455	58,554	484	51	0	0		63,955	64.054	700	207	0	0
53,055	53,154	370	0	0	0	58,555	58,654	488	55	0	0		64,055	64,154	704	275	0	0
53,155	53,254	374	0	0	0	58,655	58,754	492	59	0	0		64,155	64,254	712	279	0	0
53,255	53,354	376	0	0	0	58,755	58,854	496	63	0	0	- 1	64,255	64,354	716	283	0	0
53,355	53,454	378	0	0	0	58,855	58,954	500	67	0	Ō		64,355	64,454	720	287	0	0
53,455	53,554	380	0	0	0	58,955	59,054	504	71	0	0	ľ	64,455	64,554	724	291	0	0
53,555	53,654	382	0	0	0	59,055	59,154	508	75	0	0		64,555	64,654	728	295	0	0
53,655	53,754	384	0	0	0	59,155	59,254	512	79	0	0		64,655	64,754	732	299	0	0
53,755	53,854	386	0	0	0	59,255	59,354	516	83	0	0		64,755	64,854	736	303	0	0
53,855	53,954	388	0	0	0	59,355	59,454	520	-87	0	0		64,855	64,954	740	307	0	0
53,955	54,054	390	0	0	0	59,455	59,554	524	91	0	0		64,955	65,054	744	311	0	0
54,055	54,154	392	0	0	0	59,555	59,654	528	95	0	0		65,055	65,154	748	315	0	0
54,155	54,254	394 396	0	0	0	59,655	59,754	532 536	99 103	0 0	0		65,155	65,254	752	319 323	0	0
54,255 54,355	54,354 54,454	396 398	0	0	0	59,755 59,855	59,854 59,954	536 540	103	0	0		65,255 65,355	65,354 65,454	756 760	323 327	0 0	0
54,455	54.554	400	0	0	0	59,955	60,054	544	111	0	0	ŀ	65,455	65,554	764	331	0	0
54,555	54,654	402	0	0	Ő	60,055	60,154	548	115	0	0		65,555	65,654	768	335	0	0
54,655	54,754	404	0	0	0	60,155	60,254	552	119	0	0		65,655	65,754	772	339	Ũ	0
54,755	54,854	406	0	0	-0	60,255	60,354	556	123	0	0		65,755	65,854	776	343	0	0
54,855	54,954	408	0	0	0	60,355	60,454	560	127	0	0		65,855	65,954	780	347	0	0
54,955	55,054	410	0	0	0	60,455	60,554	564	131	0	0	Ī	65,955	66,054	784	351	0	0
55,055	55,154	412	0	0	0	60,555	60,654	568	135	0	0		66,055	66,154	788	355	0	0
55,155	55,254	414	0	0	0	60,655	60,754	572	139	0	0		66,155	66,254	792	359	0	0
55,255	55,354	416	0	0	0	60,755	60,854	576	143	0	0		66,255	66,354	796	363	0	0
55,355	55,454	418	0	0	0	60,855	60,954	580	147	0	0		66,355	66,454	800	367	0	0
55,455	55,554	420	0	0	0	60,955	61,054	584	151	0	0		66,455	66,554	804	371	0	0
55,555	55,654	422	0	0	0	61,055	61,154	588	155	0	0		66,555	66,654	808	375	0	0
55,655	55,754	424	0	0	0	61,155	61,254	592	159	0	0		66,655 66,755	66,754	812	379	0	0
55,755 55,855	55,854 55,954	426 428	0 0	0 0	0 0	61,255 61,355	61,354 61,454	596 600	163 167	0 0	0		66,755 66,855	66,854 66,954	816 820	383 387	0 0	0
55,855 55,955	<u>55,954</u> 56,054	428	0	0	0	61,355	61,554	600	107	0	0	┝	66,955	67,054	820	387	0	0
56,055	56,154	430	0	0	0	61,555	61,654	604 608	175	0	0		67,055	67,054 67,154	828	395	0	0
56,155	56,254	432	1	0	0	61,655	61,754	612	179	0	0		67,155	67,254	832	399	0	0
56,255	56,354	436	3	0	0	61,755	61,854	616	183	0	0		67,255	67,354	836	403	0	0
56,355	56,454	438	5	0	0	61,855	61,954	620	187	0	0		67,355	67,454	840	407	0	0
,	,		•	~	v		,		.07	•		L	,			tinued o	-	

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

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If Your Inc	come ls		Num				If Your Inc	come ls		Num				If Your In	come ls		Numb		
At	But Not		of Depe				At	But Not		of Depe				At	But Not		of Deper		
Least	Over	0	1	2	3		Least	Over	0	1	2	3		Least	Over	0	1	2	3
67,455 67,555	67,554 67,654	844 848	411 415	0 0	0		72,955 73,055	73,054 73,154	1,064 1,068	631 635	198 202	0		78,455 78,555	78,554 78,654	1,284 1,288	851 855	418 422	0
67,655	67,754	852	419	0	0		73,155	73,254	1,000	639	202	0		78,655	78,754	1,200	859	426	0
67,755	67,854	856	423	0	0		73,255	73,354	1,076	643	210	0		78,755	78,854	1,296	863	430	0
67,855	67,954	860	427	0	0		73,355	73,454	1,080	647	214	0		78,855	78,954	1,300	867	434	1
67,955	68,054	864	431	0	0		73,455	73,554	1,084	651	218	0		78,955	79,054	1,304	871	438	5
68,055	68,154	868	435	2	0		73,555	73,654	1,088	655	222	0		79,055	79,154	1,308	875	442	9
68,155	68,254	872	439	6	0		73,655	73,754	1,092	659	226	0		79,155	79,254	1,312	879	446	13
68,255 68,355	68,354 68,454	876 880	443 447	10 14	0 0		73,755 73,855	73,854 73,954	1,096 1,100	663 667	230 234	0		79,255 79,355	79,354 79,454	1,316 1,320	883 887	450 454	17 21
68,455	68,554	884	447	14	0		73,855	73,954	1,100	671	234	0		79,355	79,454	1,320	891	454	21
68,555	68,654	888	455	22	0		74,055	74,054	1,104	675	242	0		79,455	79,654	1,328	895	462	29
68,655	68,754	892	459	26	0		74,155	74,254	1,112	679	246	0		79,655	79,754	1,332	899	466	33
68,755	68,854	896	463	30	0		74,255	74,354	1,116	683	250	0		79,755	79,854	1,336	903	470	37
68,855	68,954	900	467	34	0		74,355	74,454	1,120	687	254	0		79,855	79,954	1,340	907	474	41
68,955	69,054	904	471	38	0		74,455	74,554	1,124	691	258	0		79,955	80,054	1,344	911	478	45
69,055	69,154	908	475	42	0		74,555	74,654	1,128	695	262	0	K.	80,055	80,154	1,348	915	482	49
69,155	69,254	912	479	46	0		74,655	74,754	1,132	699	266	0		80,155	80,254	1,352	919	486	53
69,255 69,355	69,354 69,454	916 920	483 487	50 54	0 0		74,755 74,855	74,854 74,954	1,136	703 707	270 274	0		80,255 80,355	80,354 80,454	1,356 1,360	923 927	490 494	57 61
69,455	69.554	920	407	58	0		74,855	75,054	1,140	707	274	0		80,455	80,554	1,364	927	494	65
69,555	69,654	928	495	62	0		75.055	75,154		715	282	0		80,555	80,654	1,368	935	502	69
69,655	69,754	932	499	66	0		75,155	75,254	1,152	719	286	0		80,655	80,754	1,372	939	506	73
69,755	69,854	936	503	70	0		75,255	75,354	1,156	723	290	0		80,755	80,854	1,376	943	510	77
69,855	69,954	940	507	74	0		75,355	75,454	1,160	727	294	0		80,855	80,954	1,380	947	514	81
69,955	70,054	944	511	78	0		75,455	75,554	1,164	731	298	0		80,955	81,054	1,384	951	518	85
70,055	70,154	948	515	82	0		75,555	75,654	1,168	735	302	0		81,055	81,154	1,388	955	522	89
70,155	70,254	952	519	86	0		75,655	75,754	1,172	739	306	0		81,155	81,254	1,392	959	526	93
70,255 70,355	70,354 70,454	956 960	523 527	90 94	0.0		75,755 75,855	75,854 75,954	1,176 1,180	743 747	310 314	0 0		81,255 81,355	81,354 81,454	1,396 1,400	963 967	530 534	97 101
70,355	70,454	964	531	98	0	~	75,955	76,054	1,184	751	314	0		81,455	81,554	1,400	971	538	105
70,555	70,654	968	535	102	Ő		76,055	76,154	1,188	755	322	Ő		81,555	81,654	1,408	975	542	109
70,655	70,754	972	539	106	0		76,155	76,254	1,192	759	326	0		81,655	81,754	1,412	979	546	113
70,755	70,854	976	543	110	0		76,255	76,354	1,196	763	330	0		81,755	81,854	1,416	983	550	117
70,855	70,954	980	547	114	0		76,355	76,454	1,200	767	334	0		81,855	81,954	1,420	987	554	121
70,955	71,054	984	551	118	0		76,455	76,554	1,204	771	338	0		81,955	82,054	1,424	991	558	125
71,055	71,154	988	555	122	0		76,555	76,654	1,208	775	342	0		82,055	82,154	1,428	995	562	129
71,155	71,254	992 996	559	126 130	0		76,655 76,755	76,754	1,212	779 783	346 350	0		82,155	82,254 82,354	1,432 1,436	999	566 570	133 137
71,255 71,355	71,354 71,454	990 1,000	563 567	130	0		76,855	76,854 76,954	1,216 1,220	787	350 354	0		82,255 82,355	82,354 82,454	1,430	1,003 1,007	570 574	141
71,455		1,000	571	138			76,955		1,224	791	358	0		82,455	82,554	1,444	1,011	578	145
71,555	71,654	1,008	575	142	0		77,055	77,154		795	362	Ő		82,555	82,654	1,448	1,015	582	149
71,655		1,012	579	146	0		77,155	77,254	1,232	799	366	0		82,655	82,754	1,452	1,019	586	153
71,755		1,016	583	150	0		77,255		1,236	803	370	0		82,755	82,854	1,456	1,023	590	157
71,855		1,020	587	154	0		77,355	77,454		807	374	0		82,855	82,954	1,460	1,027	594	161
71,955	72,054	1,024	591	158	0		77,455	77,554	1,244	811	378	0		82,955	83,054	1,464	1,031	598	165
72,055		1,028	595	162	0		77,555		1,248	815	382	0		83,055	83,154	1,468	1,035	602	169
72,155		1,032	599 603	166	0		77,655	77,754		819	386	0		83,155	83,254 83,354		1,039	606 610	173
72,255 72,355		1,036 1,040	603 607	170 174	0 0		77,755 77,855	77,854 77,954	1,256 1,260	823 827	390 394	0		83,255 83,355	83,354 83,454	1,476 1,480	1,043 1,047	610 614	177 181
72,455		1,040	611	174	0		77,955	78,054	<u> </u>	831	398	0		83,455	83,554	1,484	1,047	618	185
72,555		1,048	615	182	0		78,055		1,268	835	402	0		83,555	83,654	1,488	1,055	622	189
72,655		1,052	619	186	0		78,155		1,272	839	406	0		83,655	83,754	1,492	1,059	626	193
72,755		1,056	623	190	0		78,255	78,354		843	410	0		83,755	83,854	1,496	1,063	630	197
72,855	72,954	1,060	627	194	0		78,355	78,454	1,280	847	414	0		83,855	83,954	1,500	1,067	634	201
																	tinued (

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If Your Inc	come ls		Numt			If Your	Income Is		Num			If Y	'our In	come ls		Num		
At Least	But Not Over	0	of Deper	ndents 2	3	A Leas		0	of Depe	naents 2	3		At Least	But Not Over	0	of Depe 1	ndents 2	3
83,955	84,054	1,504	1.071	638	205	89,45		1,795	1,362	929	496		1,955	95,054	2,125	1.692	1,259	826
84,055	84,154	1,508	1,075	642	209	89,55	,	1,801	1,368	935	502		5.055	95,154	2,120	1,698	1,265	832
84,155	84,254	1,512	1,079	646	213	89,65	,	1,807	1,374	941	508		5,155	95,254	2,137	1,704	1,271	838
84,255	84,354	1,516	1,083	650	217	89,75	5 89,854	1,813	1,380	947	514	95	5,255	95,354	2,143	1,710	1,277	844
84,355	84,454	1,520	1,087	654	221	89,85	,	1,819	1,386	953	520		5,355	95,454	2,149	1,716	1,283	850
84,455	84,554	1,524	1,091	658	225	89,95	,	1,825	1,392	959	526		5,455	95,554	2,155	1,722	1,289	856
84,555	84,654	1,528	1,095	662	229	90,05	,	1,831	1,398	965	532		5,555	95,654	2,161	1,728	1,295	862
84,655 84,755	84,754 84,854	1,532 1,536	1,099 1,103	666 670	233 237	90,15 90,25	,	1,837 1,843	1,404	971 977	538 544		i,655 5,755	95,754 95,854	2,167	1,734 1,740	1,301 1,307	868 874
84,855	84,954	1,530	1,103	674	237	90,25	,	1,849	1,410 1,416	983	550		5,855	95,854 95,954	2,173	1,740	1,313	880
84,955	85,054	1,544	1,111	678	245	90,45		1,855	1,422	989	556		5.955	96,054	2,185	1,752	1,319	886
85,055	85,154	1,548	1,115	682	249	90,55	,	1,861	1.428	995	562		6.055	96,154	2,191	1,758	1,325	892
85,155	85,254	1,552	1,119	686	253	90,65	,	1,867	1,434	1,001	568		6,155	96,254	2,197	1,764	1,331	898
85,255	85,354	1,556	1,123	690	257	90,75	5 90,854	1,873	1,440	1,007	574	96	6,255	96,354	2,203	1,770	1,337	904
85,355	85,454	1,560	1,127	694	261	90,85	,	1,879	1,446	1,013	580		6,355	96,454	2,209	1,776	1,343	910
85,455	85,554	1,564	1,131	698	265	90,95		1,885	1,452	1,019	586		6,455	96,554	2,215	1,782	1,349	916
85,555	85,654	1,568	1,135	702	269	91,05	,	1,891	1,458	1,025	592		5,555	96,654	2,221	1,788	1,355	922
85,655 85,755	85,754 85,854	1,572 1,576	1,139 1,143	706 710	273 277	91,15 91,25		1,897	1,464 1,470	1,031 1,037	598 604		6,655 6,755	96,754 96,854	2,227 2,233	1,794 1,800	1,361 1,367	928 934
85,855	85,954	1,580	1,143	710	281	91,25		1,903	1,470	1,037	610		5,755 5,855	96,854	2,233	1,800	1,373	934 940
85,955	86,054	1,585	1,152	719	286	91,45		1,915	1,482	1,049	616		6,955	97,054	2,245	1,812	1,379	946
86,055	86,154	1,591	1,158	725	292	91,55			1,488	1,055	622		7,055	97,154	2,251	1,818	1,385	952
86,155	86,254	1,597	1,164	731	298	91,65		1,927	1,494	1,061	628		,155	97,254	2,257	1,824	1,391	958
86,255	86,354	1,603	1,170	737	304	91,75		1,933	1,500	1,067	634	97	7,255	97,354	2,263	1,830	1,397	964
86,355	86,454	1,609	1,176	743	310	91,85	,	1,939	1,506	1,073	640		7,355	97,454	2,269	1,836	1,403	970
86,455	86,554	1,615	1,182	749	316	91,95	,	1,945	1,512	1,079	646		7,455	97,554	2,275	1,842	1,409	976
86,555	86,654	1,621	1,188	755	322	92,05	,	1,951	1,518	1,085	652		7,555	97,654	2,281	1,848	1,415	982
86,655 86,755	86,754 86,854	1,627 1,633	1,194 1,200	761 767	328 334	92,15 92,25		1,957 1,963	1,524 1,530	1,091 1,097	658 664		7,655 7,755	97,754 97,854	2,287 2,293	1,854 1,860	1,421 1,427	988 994
86,855	86,954	1,639	1,200	773	340	92,35		1,969	1,536	1,103	670		7.855	97,954	2,299	1,866	1,433	1.000
86,955	87,054	1,645	1,212	779	346	92,45		1,975	1,542	1,109	676		7,955	98,054	2,305	1,872	1,439	1,006
87,055	87,154	1,651	1,218	785	352	92,55		1,981	1,548	1,115	682		3,055	98,154	2,311	1,878	1,445	1,012
87,155	87,254	1,657	1,224	791	358	92,65	5 92,754	1,987	1,554	1,121	688	98	8,155	98,254	2,317	1,884	1,451	1,018
87,255	87,354	1,663	1,230	797	364	92,75		1,993	1,560	1,127	694		3,255	98,354	2,323	1,890	1,457	1,024
87,355	87,454	1,669	1,236	803	370	92,85		1,999	1,566	1,133	700		3,355	98,454	2,329	1,896	1,463	1,030
87,455	87,554	1,675	1,242	809	376	92,95	,	2,005	1,572	1,139	706		3,455	98,554	2,335	1,902	1,469	1,036
87,555 87,655	87,654 87,754	1,681 1,687	1,248 1,254	815 821	382 388	93,05 93,15	,	2,011 2,017	1,578 1,584	1,145 1,151	712 718		3,555 3,655	98,654 98,754	2,341 2,347	1,908 1,914	1,475 1,481	1,042 1,048
87,755	87,854	1,693	1,260	827	394	93,25	-	2,017	1,590	1,157	724		3,755	98,854	2,353	1,920	1,487	1.054
87,855	87,954	1,699	1,266	833	400	93,35	,	2,029	1,596	1,163	730		3.855	98,954	2,359	1,926	1,493	1,060
87,955		,	1,272	839		93,45		2,035	1,602		736		3,955	,	2,365		1,499	
88,055		1,711		845	412	93,55		2,041	1,608		742		9,055		2,371	1,938		
88,155	88,254	1,717	1,284	851	418	93,65		2,047	1,614	1,181	748		9,155	99,254	2,377		1,511	
88,255		1,723	1,290	857	424	93,75	-	2,053		1,187	754		9,255	99,354	2,383	1,950	1,517	
88,355		1,729	1,296	863	430	93,85		2,059	1,626	1,193	760		9,355	99,454	2,389	1,956	1,523	
88,455 88,555		1,735	1,302	869 875	436	93,95 94,05		2,065 2,071		1,199	766 772		9,455 9,555	99,554 99,654	2,395	1,962	1,529	1,096
88,655		1,741 1,747	1,308 1,314	875 881	442 448	94,05		2,071	1,638 1,644	1,205	778		9,555 9,655	99,054 99,754	2,401 2,407	1,968 1,974		
88,755	88,854	1,753	1,320	887	454	94,25		2,083		1,217	784		9,755	99,854	2,413	1,980	1,547	
88,855	,	1,759	1,326	893	460	94,35		2,089	1,656	1,223	790		9,855	99,954	2,419	1,986		1,120
88,955		1,765	1,332	899	466	94,45	-	2,095	1,662	1,229	796		9,955	100,054	2,425	1,992		
89,055	89,154	1,771	1,338	905	472	94,55		2,101	1,668		802),055	100,154	2,431	1,998	1,565	1,132
89,155		1,777	1,344	911	478	94,65	-	2,107	1,674		808			100,254			1,571	
89,255		1,783	1,350	917	484	94,75		2,113	1,680		814		·	100,354	,		1,577	
89,355	89,454	1,789	1,356	923	490	94,85	5 94,954	2,119	1,686	1,253	820	100	1,355	100,454	2,449	2,016	1,583	1,150

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If Your In	come ls		Num			If Your In	come ls		Num				If Your In	come ls		Num		
At	But Not		of Depe			At	But Not		of Depe				At	But Not	0	of Depe		
Least 100,455	0ver 100,554	0 2,455	1 2,022	2 1,589	3 1,156	Least 105,955	0ver 106,054	0 2,785	1 2,352	2 1,919	3 1,486		Least 111,455	0ver 111,554	0 3,115	1 2,682	2 2,249	3 1.816
100,455	100,654	2,400	2,022	1,595	1,162	106,055	106,154	2,703	2,358	1,925	1,492		1 1	111,654	3,121	2,688	2,245	1,822
100,655	100,754	2,467	2,034	1,601	1,168	106,155	106,254	2,797	2,364	1,931	1,498		111,655	111,754	3,127	2,694	2,261	1,828
100,755	100,854	2,473	2,040	1,607	1,174	106,255	106,354	2,803	2,370	1,937	1,504		111,755	111,854	3,133	2,700	2,267	1,834
100,855	100,954	2,479	2,046 2,052	1,613 1,619	1,180 1,186	106,355 106,455	106,454 106,554	2,809 2,815	2,376	1,943 1,949	1,510 1,516		111,855	<u>111,954</u> 112,054	3,139 3,145	2,706	2,273 2,279	1,840 1,846
100,955	101,054 101,154	2,405	2,052	1,625	1,100	106,555	106,654	2,815	2,382	1,949	1,510			112,054	3,145	2,712	2,279	1,852
101,155	101,254	2,497	2,064	1,631	1,198	106,655	106,754	2,827	2,394	1,961	1,528			112,254	3,157	2,724	2,291	1,858
101,255	101,354	2,503	2,070	1,637	1,204	106,755	106,854	2,833	2,400	1,967	1,534		112,255	112,354	3,163	2,730	2,297	1,864
101,355	101,454	2,509	2,076	1,643	1,210	106,855	106,954	2,839	2,406	1,973	1,540		112,355	112,454	3,169	2,736	2,303	1,870
101,455	101,554 101,654	2,515 2,521	2,082 2,088	1,649 1,655	1,216 1,222	106,955 107,055	107,054 107,154	2,845 2,851	2,412	1,979 1,985	1,546 1,552		112,455 112,555	112,554 112,654	3,175 3,181	2,742 2,748	2,309 2,315	1,876 1,882
101,655	101,754	2,527	2,000	1,661	1,228	107,155	107,154	2,857	2,410	1,903	1,558			112,034	3,187	2,754	2,313	1,888
101,755	101,854	2,533	2,100	1,667	1,234	107,255	107,354	2,863	2,430	1,997	1,564			112,854	3,193	2,760	2,327	1,894
101,855	101,954	2,539	2,106	1,673	1,240	107,355	107,454	2,869	2,436	2,003	1,570		112,855	112,954	3,199	2,766	2,333	1,900
101,955	102,054	2,545	2,112	1,679	1,246	107,455	107,554	2,875	2,442	2,009	1,576		112,955	113,054	3,205	2,772	2,339	1,906
102,055	102,154	2,551 2,557	2,118	1,685	1,252	107,555 107.655	107,654	2,881 2,887	2,448	2,015 2,021	1,582 1,588		113,055	113,154	3,211 3,217	2,778	2,345 2,351	1,912
102,155	102,254 102.354	2,557	2,124 2,130	1,691 1,697	1,258	107,055	107,754 107,854	2,007	2,454	2,021	1,500		113,155 113,255	113,254 113,354	3,223	2,784 2,790	2,357	1,918
102,355	102,454	2,569	2,136	1,703	1,270	107,855	107,954	2,899	2,466	2,033	1,600		113,355	113,454	3,229	2,796	2,363	1,930
102,455	102,554	2,575	2,142	1,709	1,276	107,955	108,054	2,905	2,472	2,039	1,606		113,455	113,554	3,235	2,802	2,369	1,936
102,555	102,654	2,581	2,148	1,715	1,282	108,055	108,154	2,911	2,478	2,045	1,612	\cup	113,555	113,654	3,241	2,808	2,375	1,942
102,655	102,754	2,587	2,154	1,721	1,288	108,155	108,254	2,917	2,484	2,051	1,618			113,754	3,247	2,814	2,381	1,948
102,755	102,854 102,954	2,593 2,599	2,160 2,166	1,727 1,733	1,294 1,300	108,255	108,354 108,454	2,923 2,929	2,490 2,496	2,057 2.063	1,624 1,630		113,755	113,854 113,954	3,253 3,259	2,820 2,826	2,387 2,393	1,954 1,960
102,955	102,004	2,605	2,172	1,739	1,306	108,455	108,554	2.935	2.502	2,069	1,636		113,955	114,054	3,265	2,832	2,399	1,966
103,055	103,154	2,611	2,178	1,745	1,312	108,555	108,654	2,941	2,508	2,075	1,642		114,055	114,154	3,271	2,838	2,405	1,972
103,155	103,254	2,617		1,751	1,318	108,655	108,754	2,947	2,514	2,081	1,648		114,155	114,254	3,277	2,844	2,411	1,978
103,255	103,354	2,623	2,190	1,757	1,324	108,755	108,854	2,953	2,520	2,087	1,654		114,255	114,354	3,283	2,850	2,417	1,984
103,355 103,455	<u>103,454</u> 103,554	2,629	2,196	1,763	1,330	108,855 108,955	108,954 109,054	2,959 2,965	2,526	2,093	1,660 1,666		114,355 114,455	<u>114,454</u> 114,554	3,289 3,295	2,856	2,423	1,990 1,996
103,555	103,654	2,641	2,202	1,775	1,342	109,055	109,154	2,971	2,538	2,105	1,672		-	114,654	3,301	2,868	2,435	2,002
103,655	103,754	2,647	2,214	1,781	1,348	109,155	109,254	2,977	2,544	2,111	1,678		114,655	114,754	3,307	2,874	2,441	2,008
103,755	103,854	2,653	2,220	1,787	1,354	109,255	109,354	2,983	2,550	2,117	1,684		114,755	114,854	3,313	2,880	2,447	2,014
103,855	103,954	2,659	2,226	1,793	1,360	109,355	109,454	2,989	2,556	2,123	1,690		114,855	114,954	3,319	2,886	2,453	2,020
103,955	104,054 104,154	2,665 2,671	2,232	1,799 1,805	1,366 1,372	109,455	109,554 109,654	2,995 3,001	2,562 2,568	2,129 2,135	1,696 1,702		114,955	115,054 115,154	3,325 3,331	2,892 2,898	2,459 2,465	2,026 2,032
104,055	104,154	2,677	2,244	1,811	1,378	109,655	109,754	3,007	2,574	2,141	1,702		115,155	115,254	3,337	2,904	2,403	2,032
104,255	104,354	2,683	2,250	1,817	1,384	109,755	109,854	3,013	2,580	2,147	1,714		115,255	115,354	3,343	2,910	2,477	2,044
104,355	104,454	2,689	2,256	1,823	1,390	109,855	109,954	3,019	2,586	2,153	1,720		-	115,454	3,351	2,918	2,485	2,052
	104,554	2,695	2,262	1,829			110,054	3,025		2,159				115,554	3,359	2,926	2,493	
	104,654 104,754			1,835			110,154 110,254							115,654 115,754			2,501	
	104,754			1,847			110,254			2,177				115,854			2,509	
104,855	104,954	2,719	2,286	1,853		110,355	110,454	3,049	2,616	2,183	1,750		115,855	115,954	3,391	2,958	2,525	2,092
	105,054		2,292	1,859	1,426		110,554			2,189				116,054		2,966	2,533	
	105,154	'			1,432		110,654	3,061		2,195				116,154	,		2,541	
	105,254 105,354			1,871 1,877			110,754 110,854	3,067 3,073		2,201 2,207				116,254 116,354			2,549 2,557	
	105,454			1,883			110,054	3,073		2,207			1 1	116,454	,		2,565	
	105,554				1,456		111,054	3,085		2,219		1		116,554		3,006	2,573	
	105,654	,	,	1,895	,		111,154			2,225				116,654			2,581	
	105,754			1,901			111,254			2,231				116,754			2,589	
	105,854 105,954			1,907 1,913			111,354 111,454			2,237 2 243				116,854 116,954		3,030 3,038	2,597 2 605	
100,000	100,004	2,110	2,070	1,010	1,100	,000	,404	0,100	2,010	2,270	1,010	1	110,000	110,004				t page.

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

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

If Your Inc	come ls		Num			If Your	ncome ls		Num				If Your In	come ls		Num		
At	But Not	0	of Depe		2	A		0	of Depe		2		At	But Not	0	of Depe		2
Least 116,955	Over 117,054	0 3,479	1 3,046	2 2,613	3 2,180	Leas 122,455		0 3,919	3,486	2 3,053	3 2,620		Least 127,955	0ver 128,054	0 4,359	1 3,926	2 3,493	3 3,060
117,055	,	3,487	3,054	2,621	2,188	122,555		3,927	3,494	3,061	2,628		128,055	128,154	4,367	3,934	3,501	3,068
117,155		3,495	3,062	2,629	2,196	122,655		3,935	3,502	3,069	2,636		128,155	128,254	4,375	3,942	3,509	3,076
117,255	,	3,503 3,511	3,070	2,637	2,204	122,75	,	3,943	3,510	3,077	2,644		128,255	128,354	4,383	3,950	3,517	3,084
,	<u>117,454</u> 117,554	3,511	3,078 3,086	2,645	2,212 2,220	122,85		3,951 3,959	3,518	3,085 3,093	2,652 2,660		128,355	128,454 128,554	4,391 4,399	3,958 3,966	3,525 3,533	3,092 3,100
117,555		3,527	3,094	2,661	2,228	123,05	,	3,967	3,534	3,101	2,668		128,555	-	4,407	3,974	3,541	3,108
117,655	-	3,535	3,102	2,669	2,236	123,15		3,975	3,542	3,109	2,676		128,655	128,754	4,415	3,982	3,549	3,116
117,755	-	3,543	3,110	2,677	2,244	123,25		3,983	3,550	3,117	2,684		128,755	128,854	4,423	3,990	3,557	3,124
117,855 117,955	<u>117,954</u> 118,054	3,551 3,559	3,118 3,126	2,685	2,252 2,260	123,35		3,991 3,999	3,558 3,566	3,125 3,133	2,692		128,855 128,955	128,954 129,054	4,431	3,998	3,565 3,573	3,132 3,140
118,055	,	3,567	3,134	2,701	2,268	123,555		4,007	3,574	3,141	2,708		129,055	129,154	4,447	4,014	3,581	3,148
118,155	118,254	3,575	3,142	2,709	2,276	123,65	5 123,754	4,015	3,582	3,149	2,716		129,155	129,254	4,455	4,022	3,589	3,156
118,255	,	3,583	3,150	2,717	2,284	123,75		4,023	3,590	3,157	2,724			129,354	4,463	4,030	3,597	3,164
118,355 118,455		3,591 3,599	3,158 3,166	2,725	2,292 2,300	123,85		4,031	3,598	3,165 3,173	2,732		129,355	129,454 129.554	4,471 4,479	4,038	3,605 3,613	3,172 3,180
118,555	- /	3,599 3,607	3,100	2,733	2,300	,	5 124,054 5 124,154	4,039	3,600	3,173	2,740		129,455	129,554	4,479	4,040	3,613	3,188
118,655		3,615	3,182	2,749	2,316	124,15		4,055	3,622	3,189	2,756		129,655	129,754	4,495	4,062	3,629	3,196
118,755	118,854	3,623	3,190	2,757	2,324	124,25		4,063	3,630	3,197	2,764		129,755	,	4,503	4,070	3,637	3,204
118,855		3,631	3,198	2,765	2,332	124,35		4,071	3,638	3,205	2,772		129,855	129,954	4,511	4,078	3,645	3,212
118,955 119,055		3,639 3,647	3,206 3,214	2,773 2,781	2,340 2,348	124,45		4,079 4,087	3,646 3,654	3,213 3,221	2,780 2,788		129,955 130,055	130,054 130,154	4,519 4,527	4,086 4,094	3,653 3,661	3,220 3,228
119,155	,	3,655	3,222	2,789	2,356	124,655		4,007	3,662	3,229	2,796		130,155	130,254	4,535	4,102	3,669	3,236
119,255		3,663	3,230	2,797	2,364	124,75		4,103	3,670	3,237	2,804		130,255	130,354	4,543	4,110	3,677	3,244
119,355	119,454	3,671	3,238	2,805	2,372	124,85		4,111	3,678	3,245	2,812		130,355	130,454	4,551	4,118	3,685	3,252
119,455	119,554	3,679	3,246	2,813	2,380	124,955		4,119	3,686	3,253	2,820		130,455	130,554	4,559	4,126	3,693	3,260
119,555 119,655	119,654	3,687 3,695	3,254 3,262	2,821	2,388 2,396	125,05		4,127 4,135	3,694 3,702	3,261 3,269	2,828 2,836		130,555 130,655	130,654 130,754	4,567 4,575	4,134 4,142	3,701 3,709	3,268 3,276
119,755	,	3,703	3,270	2,837	2,404	125,25		4,143	3,710	3,277	2,844		130,755	130,854	4,583	4,150	3,717	3,284
119,855	119,954	3,711	3,278	2,845	2,412	125,35		4,151	3,718	3,285	2,852		130,855	130,954	4,591	4,158	3,725	3,292
119,955	120,054	3,719	3,286	2,853	2,420	125,45		4,159	3,726	3,293	2,860		130,955	131,054	4,599	4,166	3,733	3,300
120,055	,	3,727	3,294	2,861	2,428	125,55		4,167	3,734	3,301	2,868		131,055	,	4,607	4,174	3,741	3,308
120,155 120,255	120,254 120,354	3,735 3,743	3,302 3,310	2,869 2,877	2,436 2,444	125,65		4,175 4,183	3,742 3,750	3,309 3,317	2,876 2,884		131,155	131,254 131,354	4,615 4,623	4,182 4,190	3,749 3,757	3,316 3,324
120,355	120,454	3,751	3,318	2,885	2,452	125,85		4,191	3,758	3,325	2,892		131,355	131,454	4,631	4,198	3,765	3,332
120,455	120,554	3,759	3,326	2,893	2,460	125,95	5 126,054	4,199	3,766	3,333	2,900		131,455	131,554	4,639	4,206	3,773	3,340
120,555	120,654	3,767	3,334	2,901	2,468	126,05	,	4,207	3,774	3,341	2,908		131,555	131,654	4,647	4,214	3,781	3,348
120,655	120,754	3,775	3,342	2,909 2,917	2,476	126,15		4,215	3,782	3,349 3,357	2,916		131,655	131,754	4,655	4,222 4,230	3,789	3,356
120,755 120,855	120,854 120,954	3,783 3,791	3,350 3,358	2,917	2,484 2,492	126,25		4,223 4,231	3,790 3,798	3,365	2,924 2,932		131,755	131,854 131,954	4,663 4,671	4,230	3,797 3,805	3,364 3,372
,	121,054	3,799		2,933			5 126,554	4,239	3,806		2,940			132,054	4,679	4,246	3,813	,
	121,154					126,55	5 126,654	4,247	3,814	3,381	2,948		132,055	132,154	4,687	4,254	3,821	3,388
	121,254			2,949			5 126,754			3,389				132,254	,	4,262		
	121,354			2,957			i 126,854 i 126,954			3,397				132,354		4,270		
	121,454 121,554		3,398	2,965 2,973		· · · ·	i 127,054	,		3,405 3,413				132,454 132,554		4,276	3,845 3,853	-
	121,654			2,981			5 127,154	4,287		3,421				132,654		4,294	3,861	· ·
121,655	121,754	3,855	3,422	2,989	2,556		i 127,254	4,295	3,862	3,429	2,996		132,655	132,754	4,735	4,302		
		3,863		2,997			127,354	4,303		3,437				132,854	,		3,877	
	121,954			3,005		· · ·	i 127,454	4,311 4,319		3,445	3,012 3,020			132,954 133,054	,		3,885	
121,955 122,055	122,054	3,879 3,887	3,446 3,454	3,013 3,021			5 127,554 5 127,654			3,453 3,461				133,054		4,326 4,334	3,893 3,901	
	122,254	,		3,029			5 127,754		3,902	,	,			133,254		4,342	,	,
122,255	122,354	3,903	3,470	3,037	2,604	127,75	5 127,854	4,343	3,910	3,477	3,044		133,255	133,354	4,783	4,350	3,917	3,484
122,355	122,454	3,911	3,478	3,045	2,612	127,85	5 127,954	4,351	3,918	3,485	3,052]	133,355	133,454	4,791	4,358	3,925	3,492

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

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

If Your In	come ls		Num]	If Your In	come ls		Num				If Your In	come ls		Num		
At	But Not		of Depe				At	But Not		of Depe				At	But Not		of Depe		
Least	Over	0	1	2	3		Least	Over	0	1	2	3		Least	Over	0	1	2	3
133,455 133,555	133,554 133,654	4,799 4,807	4,366 4,374	3,933 3,941	3,500 3,508		138,955 139,055	139,054 139,154	5,239 5,247	4,806 4,814	4,373 4,381	3,940 3,948		144,455	144,554 144,654	5,698 5,708	5,265 5,275	4,832 4,842	4,399 4,409
133,655	133,754	4,815	4,382	3,949	3,516		139,155	139,254	5,255	4,822	4,389	3,956		144,655	144,754	5,717	5,284	4,851	4,418
133,755	133,854	4,823	4,390	3,957	3,524		139,255	139,354	5,263	4,830	4,397	3,964		144,755	144,854	5,726	5,293	4,860	4,427
133,855	133,954	4,831	4,398	3,965	3,532	j	139,355	139,454	5,271	4,838	4,405	3,972		144,855	144,954	5,735	5,302	4,869	4,436
133,955	134,054	4,839	4,406	3,973	3,540		139,455	139,554	5,279	4,846	4,413	3,980		144,955	145,054	5,745	5,312	4,879	4,446
134,055	134,154	4,847	4,414	3,981	3,548		139,555	139,654	5,287	4,854	4,421	3,988		145,055		5,754	5,321	4,888	4,455
134,155 134,255	134,254 134,354	4,855 4,863	4,422 4,430	3,989 3,997	3,556 3,564		139,655 139,755	139,754 139,854	5,295 5,303	4,862 4,870	4,429 4,437	3,996		145,155 145,255	145,254 145,354	5,763 5,773	5,330 5,340	4,897 4,907	4,464 4,474
134,355	134,454	4,803	4,438	4,005	3,572		139,755	139,954	5,303	4,878	4,437	4.012		145,355	145,354	5,782	5,349	4,907	4,483
134,455	134,554	4,879	4,446	4,013	3,580	1	139,955	140,054	5,319	4,886	4,453	4,020		145,455	145,554	5,791	5.358	4,925	4,492
134,555	134,654	4,887	4,454	4,021	3,588		140,055	140,154	5,327	4,894	4,461	4,028		145,555	145,654	5,801	5,368	4,935	4,502
134,655	134,754	4,895	4,462	4,029	3,596		140,155	140,254	5,335	4,902	4,469	4,036		145,655	145,754	5,810	5,377	4,944	4,511
134,755	134,854	4,903	4,470	4,037	3,604		140,255	140,354	5,343	4,910	4,477	4,044			145,854	5,819	5,386	4,953	4,520
134,855	134,954	4,911	4,478	4,045	3,612	-	140,355	140,454	5,351	4,918	4,485	4,052		145,855	145,954	5,828	5,395	4,962	4,529
134,955 135,055	135,054 135,154	4,919 4,927	4,486 4,494	4,053 4,061	3,620 3,628		140,455 140,555	140,554 140,654	5,359 5,367	4,926 4,934	4,493 4,501	4,060 4,068		145,955	146,054 146,154	5,838 5,847	5,405 5,414	4,972 4,981	4,539 4,548
135,155	135,254	4,935	4,502	4,069	3,636		140,655	140,004	5,375	4,942	4,509	4,076		146,155	146,254	5,856	5,423	4,990	4,557
135,255	135,354	4,943	4,510	4,077	3,644	1	140,755	140,854	5,383	4,950	4,517	4,084		146,255	146,354	5,866	5,433	5,000	4,567
135,355	135,454	4,951	4,518	4,085	3,652		140,855	140,954	5,391	4,958	4,525	4,092		146,355	146,454	5,875	5,442	5,009	4,576
135,455	135,554	4,959	4,526	4,093	3,660		140,955	141,054	5,399	4,966	4,533	4,100		146,455	146,554	5,884	5,451	5,018	4,585
135,555	135,654	4,967	4,534	4,101	3,668		141,055	141,154	5,407	4,974	4,541	4,108		146,555	146,654	5,894	5,461	5,028	4,595
135,655 135,755	135,754 135,854	4,975 4,983	4,542 4,550	4,109 4,117	3,676 3,684		141,155	141,254 141,354	5,415 5,423	4,982 4,990	4,549 4,557	4,116		146,655 146,755	146,754 146,854	5,903 5,912	5,470 5,479	5,037 5,046	4,604 4,613
135,855	135,954	4,903	4,558	4,125	3,692		141,255	141,454	5,431	4,998	4,565	4,132		146,855	146,054	5,921	5,488	5.055	4,622
135,955	136,054	4,999	4,566	4,133	3,700		141,455	141,554	5,439	5.006	4,573	4,140		146,955	147,054	5,931	5,498	5,065	4,632
136,055	136,154	5,007	4,574	4,141	3,708		141,555	141,654	5,447	5,014	4,581	4,148		147,055	147,154	5,940	5,507	5,074	4,641
136,155	136,254	5,015	4,582	4,149	3,716		141,655	141,754	5,455	5,022	4,589	4,156		147,155	147,254	5,949	5,516	5,083	4,650
136,255	136,354	5,023	4,590	4,157	3,724		141,755	141,854	5,463	5,030	4,597	4,164		147,255	147,354	5,959	5,526	5,093	4,660
136,355 136,455	<u>136,454</u> 136,554	<u>5,031</u> 5,039	4,598	4,165	3,732 3,740	ľ	141,855 141,955	141,954 142,054	5,471 5,479	5,038 5,046	4,605	4,172		147,355	147,454 147,554	5,968 5,977	<u>5,535</u> 5,544	<u>5,102</u> 5,111	4,669
136,555	136,654	5,035	4,614	4,173	3,748		141,955	142,054	5,487	5,040	4,613	4,188		,	147,654	5,987	5,554	5,121	4,678
136,655	136,754	5,055	4,622	4,189	3,756			142,254	5,495	5,062	4,629	4,196		147,655	147,754	5,996	5,563	5,130	4,697
136,755	136,854	5,063	4,630	4,197	3,764		142,255	142,354	5,503	5,070	4,637	4,204		147,755	147,854	6,005	5,572	5,139	4,706
136,855	136,954	5,071	4,638	4,205	3,772	ļ	142,355	142,454	5,511	5,078	4,645	4,212		147,855	147,954	6,014	5,581	5,148	4,715
136,955	137,054	5,079	4,646	4,213	3,780		142,455	142,554	5,519	5,086	4,653	4,220		147,955	148,054	6,024	5,591	5,158	4,725
137,055 137,155	137,154	5,087 5,095	4,654	4,221 4,229	3,788 3,796		142,555	142,654	5,527 5,535	5,094	4,661	4,228		148,055 148,155	148,154	6,033 6,042	5,600 5,609	5,167	4,734
137,155	137,254 137,354	5,103	4,662 4,670	4,229	3,804		142,655 142,755	142,754 142,854	5,543	5,102 5,110	4,669 4,677	4,236 4,244		148,255	148,254 148,354	6,052	5,619	5,176 5,186	4,743 4,753
137,355	-	5,111	4,678	4,245	3,812		142,855	142,954	5,551	5,118	4,685	4,252		148,355	148,454	6,061	5,628	5,195	4,762
137,455		5,119	4,686	4,253	3,820		142,955		5,559	5,126	4,693	4,260		148,455	148,554	6,070	5,637	5,204	4,771
137,555	137,654	5,127					143,055	143,154							148,654				4,781
	137,754			4,269			1	143,254	5,577		4,711				148,754	,			4,790
	137,854			4,277				143,354	'			4,288			148,854			5,232	
	137,954 138,054	5,151	4,718	4,285	3,852	-		143,454 143,554	5,596 5,605	5,163	4,730	4,297			148,954 149,054		5,674	<u>5,241</u> 5,251	4,808
		5,167			3,868			143,654	5,615	5,182					149,054		5,693		4,827
138,155		5,175			3,876			143,754	5,624			4,325			149,254	6,135	5,702		4,836
138,255	138,354	5,183	4,750	4,317			143,755	143,854	5,633	5,200	4,767			149,255	149,354	6,145	5,712	5,279	4,846
	138,454			4,325	3,892			143,954	5,642	5,209		4,343			149,454		5,721		4,855
	138,554	5,199	4,766	4,333	3,900			144,054	5,652		4,786	4,353			149,554	6,163	5,730	5,297	
	138,654	5,207	4,774		3,908			144,154 144,254	5,661 5,670			4,362			149,654	6,173	5,740 5,749	5,307	
138,755	138,754 138,854	5,215		4,349 4,357				144,254	5,670		4,804 4,814				149,754 149,854	6,182 6,191		5,315	
	138,954			4,365				144,454		5,256					,		5,767	,	· ·
	,	, -				1	,	,			<u></u>		1	,	,				t page.

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

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

If Your In	come ls		Number of Dependents 0 1 2 3				If Your In	come ls		Num]	If Your In	come ls		Num		
At	But Not						At	But Not	•	of Depe				At	But Not		of Depe		
Least 149,955	0ver 150,054	U 6,210	1 5,777	2 5,344	3 4,911		Least 155,455	0ver 155,554	0 6,721	1 6,288	2 5,855	3 5,422		Least 160,955	0ver 161,054	0 7,233	1 6.800	2 6,367	3 5.934
150,055	150,054	6,219	5,786	5,353	4,920		155,555	155,654	6,731	6,298	5,865	5,432		161,055	161,154	7,233	6,809	6,376	5,943
150,155	150,254	6,228	5,795	5,362	4,929		155,655	155,754	6,740	6,307	5,874	5,441		161,155	161,254	7,251	6,818	6,385	5,952
150,255	150,354	6,238	5,805	5,372	4,939		155,755	155,854	6,749	6,316	5,883	5,450		161,255	161,354	7,261	6,828	6,395	5,962
150,355 150,455	<u>150,454</u> 150,554	6,247 6,256	5,814 5,823	5,381 5,390	4,948 4,957		155,855 155,955	155,954 156,054	6,758 6,768	6,325 6,335	5,892 5,902	5,459 5,469		161,355 161,455	<u>161,454</u> 161,554	7,270 7,279	6,837 6,846	6,404 6,413	5,971 5,980
150,555	150,654	6,266	5,833	5,400	4,967		156,055	156,154	6,777	6,344	5,911	5,478		161,555	,	7,289	6,856	6,423	5,990
150,655	150,754	6,275	5,842	5,409	4,976		156,155	156,254	6,786	6,353	5,920	5,487		161,655	161,754	7,298	6,865	6,432	5,999
150,755	150,854	6,284	5,851	5,418	4,985		156,255	156,354	6,796	6,363	5,930	5,497		161,755	161,854	7,307	6,874	6,441	6,008
150,855 150,955	<u>150,954</u> 151,054	6,293 6,303	5,860 5,870	<u>5,427</u> 5,437	4,994 5,004		156,355 156,455	156,454 156,554	6,805 6,814	6,372 6,381	5,939 5,948	5,506 5,515		161,855 161,955	<u>161,954</u> 162,054	7,316	6,883 6,893	6,450 6,460	6,017 6,027
151,055	151,154	6,312	5,879	5,446	5,013		156,555	156,654	6,824	6,391	5,958	5,525		162,055	162,154	7,335	6,902	6,469	6,036
151,155	151,254	6,321	5,888	5,455	5,022		156,655	156,754	6,833	6,400	5,967	5,534		162,155	162,254	7,344	6,911	6,478	6,045
-	151,354	6,331	5,898	5,465	5,032		156,755	156,854	6,842	6,409	5,976	5,543			162,354	7,354	6,921	6,488	6,055
151,355	<u>151,454</u> 151,554	6,340 6,349	5,907 5,916	<u>5,474</u> 5,483	5,041 5,050		156,855 156,955	156,954 157,054	6,851 6,861	6,418 6,428	5,985 5,995	5,552 5,562		162,355	<u>162,454</u> 162,554	7,363	6,930 6,939	6,497 6,506	6,064 6,073
- ,	151,654	6.359	5,926	5,493	5,060		157,055	157,154	6,870	6,437	6.004	5,571		162,455	162,654	7,382	6,949	6,516	6,083
	151,754	6,368	5,935	5,502	5,069		157,155	157,254	6,879	6,446	6,013	5,580		162,655	162,754	7,391	6,958	6,525	6,092
151,755	151,854	6,377	5,944	5,511	5,078		157,255	157,354	6,889	6,456	6,023	5,590		162,755	162,854	7,400	6,967	6,534	6,101
151,855	<u>151,954</u> 152.054	6,386 6,396	5,953 5,963	5,520 5,530	5,087 5,097		157,355	157,454 157,554	6,898 6,907	6,465 6,474	6,032 6,041	5,599		162,855	<u>162,954</u> 163,054	7,409 7,419	6,976 6,986	6,543 6,553	6,110 6,120
151,955	152,054	6,405	5,903	5,530	5,097		157,455	157,554	6,917	6,484	6,051	5,618		163,055	163,054	7,419	0,900 6,995	6,562	6,120
	152,254	6,414	5,981	5,548	5,115		157,655	157,754	6,926	6,493	6,060	5,627		163,155	163,254	7,437	7,004	6,571	6,138
152,255	152,354	6,424	5,991	5,558	5,125		157,755	157,854	6,935	6,502	6,069	5,636		163,255	163,354	7,447	7,014	6,581	6,148
152,355	152,454	6,433	6,000	5,567	5,134		157,855	157,954	6,944	6,511	6,078	5,645		163,355	163,454	7,456	7,023	6,590	6,157
152,455 152,555	152,554 152,654	6,442 6,452	6,009 6,019	5,576 5,586	5,143 5,153		157,955 158,055	158,054 158,154	6,954 6.963	6,521 6,530	6,088 6,097	5,655 5,664		163,455 163,555	163,554 163,654	7,465 7,475	7,032 7,042	6,599 6,609	6,166 6,176
152,655	152,754	6,461	6,028	5,595	5,162		158,155	158,254	6,972	6,539	6,106	5,673		163,655	163,754	7,484	7,051	6,618	6,185
152,755	152,854	6,470	6,037	5,604	5,171		158,255	158,354	6,982	6,549	6,116	5,683		163,755	163,854	7,493	7,060	6,627	6,194
152,855	152,954	6,479	6,046	5,613	5,180		158,355	158,454	6,991	6,558	6,125	5,692		163,855	163,954	7,502	7,069	6,636	6,203
152,955	153,054 153,154	6,489 6,498	6,056 6,065	5,623 5,632	5,190 5,199		158,455	158,554 158,654	7,000 7,010	6,567 6,577	6,134 6,144	5,701 5,711		163,955 164,055	164,054 164,154	7,512 7,521	7,079 7,088	6,646 6,655	6,213 6,222
	153,254	6,507	6,074	5,641	5,208		158,655	158,754	7,019	6,586	6,153	5,720		164,155	164,254	7,530	7,007	6,664	6,231
153,255	153,354	6,517	6,084	5,651	5,218		158,755	158,854	7,028	6,595	6,162	5,729		164,255	164,354	7,540	7,107	6,674	6,241
153,355	153,454	6,526	6,093	5,660	5,227		158,855	158,954	7,037	6,604	6,171	5,738		164,355	164,454	7,549	7,116	6,683	6,250
153,455	153,554 153,654	6,535 6,545	6,102 6,112	5,669 5,679	5,236 5,246		158,955	159,054 159,154	7,047 7,056	6,614 6,623	6,181 6,190	5,748 5,757		164,455	164,554 164,654	7,558 7,568	7,125 7,135	6,692 6,702	6,259 6,269
153,655	153,754	6,554	6,121	5,688	5,255		159,155	159,254	7,065	6,632	6,199	5,766		164.655	164,054	7,577	7,144	6,711	6,278
153,755	153,854	6,563	6,130	5,697	5,264		159,255	159,354	7,075	6,642	6,209	5,776		164,755	164,854	7,586	7,153	6,720	6,287
	153,954	6,572	6,139	5,706	5,273		159,355	159,454	7,084	6,651	6,218	5,785		164,855	164,954	7,595	7,162	6,729	6,296
	154,054	6,582	6,149 6,158	5,716				159,554	7,093	6,660 6,670	6,227	5,794			165,054 165,154	7,605	7,172	6,739	6,306
	154,154 154,254	6,600		5,734				159,654 159,754		6,679					165,254		7,190		
		6,610		5,744				159,854			6,255				165,354		7,200		
		6,619		5,753				159,954			6,264				165,454		7,209	6,776	
	-	6,628		5,762				160,054				5,841		1 1	165,554	,	7,218		6,352
	154,654 154,754	6,638 6,647		5,772 5,781				160,154 160,254			6,283 6,292				165,654 165,754	'	7,228 7,237	6,795 6 804	6,362
	,	6,656	6,223		5,357				7,168		6,302					7,679	7,246	6,813	
154,855	154,954	6,665	6,232	5,799	5,366		160,355	160,454	7,177	6,744	6,311	5,878		165,855	165,954	7,688	7,255	6,822	6,389
	155,054	6,675	6,242		5,376			-	7,186	6,753					166,054	7,698	7,265	6,832	6,399
		6,684		5,818 5,827					7,196		6,330 6,339				166,154 166,254	7,707	7,274		6,408
	155,254	6,693 6,703		5,827 5,837				160,754 160,854			6,339 6,348				166,254	7,716	7,283 7,293		
	155,454		·	,	,			160,954		6,790					,		7,302		
		.,=	.,_, •	.,	-,	1		- -	,		.,	- ,- - ·	1				tinuad		

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If Your In	come ls	Number of Dependents					If Your In	come ls		Num				If Your In	come ls		Num	· · ·	
At	But Not		-				At	But Not	•	of Depe				At	But Not	•	of Depe		
Least 166,455	Over 166,554	0 7,744	1 7,311	2 6.878	3 6,445		Least 171,955	Over 172,054	0 8,256	1 7,823	2 7,390	3 6,957		Least 177,455	0ver 177,554	0 8,767	1 8,334	2 7,901	3 7,468
166,555	166,654	7,744	7,321	6,888	6,455		172,055	172,054	8,265	7,832	7,399	6,966		177,555	177,654	8,777	8,344	7,911	7,400
166,655	166,754	7,763	7,330	6,897	6,464		172,155	172,254	8,274	7,841	7,408	6,975		177,655	177,754	8,786	8,353	7,920	7,487
166,755	166,854	7,772	7,339	6,906	6,473		172,255	172,354	8,284	7,851	7,418	6,985		177,755	177,854	8,795	8,362	7,929	7,496
166,855	166,954	7,781	7,348	6,915	6,482		172,355	172,454	8,293	7,860	7,427	6,994		177,855	177,954	8,804	8,371	7,938	7,505
166,955 167,055	167,054 167.154	7,791 7,800	7,358 7,367	6,925 6,934	6,492 6,501		172,455	172,554 172,654	8,302 8,312	7,869 7,879	7,436 7,446	7,003 7,013		177,955	178,054 178,154	8,814 8,823	8,381 8,390	7,948 7,957	7,515 7,524
167,155	167,254	7,809	7,376	6,943	6,510		172,655	172,054	8,321	7,888	7,455	7.022		178,155	178,254	8,832	8,399	7,966	7,533
167,255	167,354	7,819	7,386	6,953	6,520		172,755	172,854	8,330	7,897	7,464			178,255	178,354	8,842	8,409	7,976	7,543
167,355	167,454	7,828	7,395	6,962	6,529		172,855	172,954	8,339	7,906	7,473	7,040		178,355	178,454	8,851	8,418	7,985	7,552
167,455	167,554	7,837	7,404	6,971	6,538		172,955	173,054	8,349	7,916	7,483	7,050		178,455	178,554	8,860	8,427	7,994	7,561
167,555	167,654	7,847	7,414	6,981	6,548		173,055	173,154	8,358	7,925	7,492	7,059		178,555	178,654	8,870	8,437	8,004	7,571
167,655 167,755	167,754 167,854	7,856 7,865	7,423 7,432	6,990 6,999	6,557 6,566		173,155 173,255	173,254 173,354	8,367 8,377	7,934 7,944	7,501 7,511	7,068 7,078		178,655	178,754 178,854	8,879 8,888	8,446 8,455	8,013 8,022	7,580 7,589
167,855	167,954	7,874	7,441	7,008	6,575		173,355	173,454	8,386	7,953	7,520	7.087		178,855	178,954	8,897	8,464	8,031	7,598
167,955	168,054	7,884	7,451	7,018	6,585		173,455	173,554	8,395	7,962	7,529	7,096		178,955	179,054	8,907	8,474	8,041	7,608
168,055	168,154	7,893	7,460	7,027	6,594		173,555	173,654	8,405	7,972	7,539	7,106		179,055	179,154	8,916	8,483	8,050	7,617
168,155	168,254	7,902	7,469	7,036	6,603		173,655	173,754	8,414	7,981	7,548	7,115		179,155	179,254	8,925	8,492	8,059	7,626
168,255	168,354	7,912	7,479	7,046	6,613		173,755	173,854	8,423	7,990	7,557	7,124		179,255	179,354	8,935	8,502	8,069	7,636
168,355 168,455	<u>168,454</u> 168,554	7,921 7,930	7,488 7,497	7,055	6,622 6,631		173,855 173,955	173,954 174,054	8,432 8,442	7,999 8,009	7,566	7,133		179,355	179,454 179,554	8,944 8,953	8,511 8,520	8,078 8,087	7,645
168,555	168,654	7,940	7,507	7,074	6,641		174.055	174,154	8,451	8,018	7,585	7,152		179.555	179,654	8,963	8.530	8.097	7,664
168,655	168,754	7,949	7,516	7,083	6,650		174,155	174,254	8,460	8,027	7,594	7,161			179,754	8,972	8,539	8,106	7,673
168,755	168,854	7,958	7,525	7,092	6,659		174,255	174,354	8,470	8,037	7,604	7,171		179,755	179,854	8,981	8,548	8,115	7,682
168,855	168,954	7,967	7,534	7,101	6,668		174,355	174,454	8,479	8,046	7,613	7,180		179,855	179,954	8,990	8,557	8,124	7,691
168,955	169,054	7,977	7,544	7,111	6,678		174,455	174,554	8,488	8,055	7,622	7,189		179,955	180,054	9,000	8,567	8,134	7,701
169,055 169,155	169,154 169,254	7,986 7,995	7,553 7,562	7,120	6,687 6,696		174,555	174,654 174,754	8,498 8,507	8,065 8,074	7,632 7,641	7,199 7,208		180,055 180,155	180,154 180,254	9,009 9,018	8,576 8,585	8,143 8,152	7,710 7,719
169,255	169,354	8,005	7,572	7,139	6,706		174,755	174,854	8,516	8.083	7,650	7,217		180,255	180,354	9.028	8,595	8,162	7,729
169,355	169,454	8,014	7,581	7,148	6,715		174,855	174,954	8,525	8,092	7,659	7,226		180,355	180,454	9,037	8,604	8,171	7,738
169,455	169,554	8,023	7,590	7,157	6,724		174,955	175,054	8,535	8,102	7,669	7,236		180,455	180,554	9,046	8,613	8,180	7,747
169,555	169,654	8,033	7,600	7,167	6,734		175,055	175,154	8,544	8,111	7,678	7,245		180,555	180,654	9,056	8,623	8,190	7,757
169,655 169,755	169,754 169,854	8,042 8,051	7,609 7,618	7,176	6,743 6,752		175,155 175,255	175,254	8,553 8,563	8,120	7,687 7,697	7,254 7,264		180,655 180,755	180,754 180,854	9,065 9,074	8,632 8,641	8,199 8,208	7,766 7,775
169,855	169,054	8,060	7,627	7,194	6,761		175,355	175,354 175,454	8,572	8,130 8,139	7,706	7,204		180,855	180,854	9,074	8,650	8,200	7,784
169,955	170,054	8,070	7,637	7,204	6,771		175,455	175,554	8,581	8,148	7,715	7,282		180,955	181,054	9,093	8,660	8,227	7,794
170,055	170,154	8,079	7,646	7,213	6,780		175,555	175,654	8,591	8,158	7,725	7,292		181,055	181,154	9,102	8,669	8,236	7,803
- /	170,254	8,088	7,655	7,222	6,789		175,655	175,754	8,600	8,167	7,734	7,301		181,155	181,254	9,111	8,678	8,245	7,812
170,255	170,354	8,098	7,665	7,232	6,799		175,755	175,854	8,609	8,176	7,743	7,310		181,255	181,354	9,121	8,688	8,255	7,822
170,355		8,107 8,116	7,674	7,241 7,250	6,808		175,855	175,954 176,054	8,618	8,185	7,752 7,762	7,319		-	181,454 181,554	9,130 9,139	8,697 8,706	8,264 8,273	7,831
	170,554			7,250				176,154			7,771				181,654			8,283	
	170,754			7,269				176,254		8,213					181,754			8,292	
170,755	170,854	8,144	7,711	7,278	6,845		176,255	176,354	8,656	8,223	7,790	7,357		181,755	181,854	9,167	8,734	8,301	7,868
-	170,954		7,720		6,854	-		176,454	· · ·		7,799			-	181,954		8,743	8,310	
	171,054		7,730		6,864			176,554 176,654		8,241		7,375			182,054		8,753		
	171,154 171,254	8,172 8,181	7,739 7,748	7,306	6,873 6,882		176,655	,	8,684 8,693		7,818 7,827	7,385			182,154 182,254	9,195 9,204	8,762 8,771		7,896 7,905
	171,354				6,892			176,854	8,702		7,836				182,354		8,781	8,348	
171,355		8,200	7,767	7,334	6,901		1 '	176,954	8,711		7,845				182,454	9,223	8,790	8,357	
171,455	171,554	8,209	7,776	7,343	6,910			177,054	8,721	8,288	7,855	7,422			182,554	9,232	8,799	8,366	7,933
	171,654	,	7,786		6,920			177,154			7,864				182,654	,	8,809	8,376	
	171,754				6,929			177,254	8,739		7,873				182,754				7,952
	171,854 171,954			7,371 7,380				177,354 177,454	8,749 8,758		7,883 7,892				182,854 182,954	9,260 9,269	8,827 8,836	8,394 8,403	
,000	,	<u>,∟ 10</u>	.,010	1,000	5,011	J	,000	,	5,100	0,020	1,002	1,100	1		,				
																Cor	ntinued	on nex	t page.

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

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

lf Your In	come ls		Number of Dependents 0 1 2 3				If Your In	come ls		Num]	If Your In	come ls		Num		
At	But Not	0	-		2		At	But Not	0	of Depe		2		At	But Not	0	of Depe		2
Least 182,955	Over 183,054	U 9,279	8,846	2 8,413	з 7,980		Least 188,455	0ver 188,554	0 9,790	1 9,357	2 8,924	3 8,491		Least 193,955	0ver 194,054	0 10 302	1 9,869	2 9,436	3 9,003
	183,154	9,288	8,855	8,422	7,989		188,555	188,654	9,800	9,367	8,934	8,501		194,055	194,154	'	9,878	9,445	9,012
183,155	183,254	9,297	8,864	8,431	7,998		188,655	188,754	9,809	9,376	8,943	8,510		194,155	194,254		9,887	9,454	9,021
	183,354	9,307	8,874	8,441	8,008		188,755	188,854	9,818	9,385	8,952	8,519		194,255	194,354	'	9,897	9,464	9,031
	<u>183,454</u> 183,554	9,316 9,325	8,883 8,892	8,450 8,459	8,017 8,026		188,855 188,955	188,954 189,054	9,827 9,837	9,394 9,404	8,961 8,971	8,528 8,538		194,355 194,455	<u>194,454</u> 194,554		9,906 9,915	9,473 9,482	9,040 9,049
	183,654	9,335	8,902	8,469	8,036		189,055	189,154	9,846	9,413	8,980	8,547		194,555			9,925	9,492	9,059
183,655	183,754	9,344	8,911	8,478	8,045		189,155	189,254	9,855	9,422	8,989	8,556		194,655	194,754		9,934	9,501	9,068
	183,854	9,353	8,920	8,487	8,054		189,255	189,354	9,865	9,432	8,999	8,566		194,755	194,854		9,943	9,510	9,077
183,855 183,955	<u>183,954</u> 184,054	9,362 9,372	8,929 8,939	8,496 8,506	8,063 8,073		189,355 189,455	189,454 189,554	9,874 9,883	9,441 9,450	9,008 9,017	8,575 8,584		194,855 194,955	<u>194,954</u> 195,054		9,952	9,519 9,529	9,086 9,096
	184,154	9,381	8,948	8,515	8,082		189,555	189,654	9,893	9,460	9,027	8,594	ŀ	195,055	195,154	'	9,971	9,538	9,105
184,155	184,254	9,390	8,957	8,524	8,091		189,655	189,754	9,902	9,469	9,036	8,603		195,155	195,254	10,413	9,980	9,547	9,114
	184,354	9,400	8,967	8,534	8,101		189,755	189,854	9,911	9,478	9,045	8,612			195,354		9,990	9,557	9,124
	<u>184,454</u> 184,554	9,409 9,418	8,976 8,985	8,543 8,552	8,110 8,119		189,855 189,955	189,954 190,054	9,920 9,930	9,487	9,054 9,064	8,621 8,631		195,355	<u>195,454</u> 195,554		9,999	9,566 9,575	9,133 9,142
	184,654	9,418 9,428	8,985 8,995	8,562	8,129		190,055	190,054	9,930	9,497	9,004	8,640		195,455	195,654	'	'	9,575	9,142
	184,754	9,437	9,004	8,571	8,138		190,155	190,254	9,948	9,515	9,082	8,649		195,655	195,754			9,594	9,161
184,755	184,854	9,446	9,013	8,580	8,147		190,255	190,354	9,958	9,525	9,092	8,659		195,755	195,854	10,469	10,036	9,603	9,170
	184,954	9,455	9,022	8,589	8,156		190,355	190,454	9,967	9,534	9,101	8,668		195,855	195,954			9,612	9,179
184,955	185,054 185,154	9,465 9,474	9,032 9,041	8,599 8,608	8,166 8,175		190,455 190,555	190,554 190.654	9,976 9,986	9,543 9,553	9,110 9,120	8,677 8,687		195,955 196,055	196,054 196,154			9,622 9,631	9,189 9,198
	185,254	9,483	9,050	8,617	8,184		190,655	190.754	9,995	9,562	9,129	8,696		196,155	196,254	,	,	9,640	9,207
185,255	185,354	9,493	9,060	8,627	8,194		190,755	190,854		9,571	9,138	8,705		196,255	196,354		-	9,650	9,217
185,355	185,454	9,502	9,069	8,636	8,203		190,855	190,954	,	9,580	9,147	8,714		196,355	196,454	,	,	9,659	9,226
185,455	185,554	9,511	9,078	8,645	8,212		190,955	191,054		9,590	9,157	8,724		196,455	196,554	'	'	9,668	9,235
185,555 185,655	185,654 185,754	9,521 9,530	9,088 9,097	8,655 8,664	8,222 8,231		191,055 191,155	191,154 191,254		9,599 9,608	9,166 9,175	8,733 8,742		196,555 196,655	196,654 196,754			9,678 9,687	9,245 9,254
	185,854	9,539	9,106	8,673	8,240		191,255	191,354		9,618	9,185	8,752		196,755	196,854			9,696	9,263
185,855	185,954	9,548	9,115	8,682	8,249		191,355	191,454	10,060	9,627	9,194	8,761		196,855	196,954	10,571	10,138	9,705	9,272
	186,054	9,558	9,125	8,692	8,259		191,455	191,554	'	9,636	9,203	8,770		196,955	197,054	'	'	9,715	9,282
	186,154 186,254	9,567 9,576	9,134 9,143	8,701 8,710	8,268 8,277		191,555 191,655	191,654 191,754		9,646 9,655	9,213 9,222	8,780 8,789		197,055	197,154 197,254			9,724 9,733	9,291 9,300
186,255	186,354	9,586		8.720	8,287		191,755	191,854	~	9,664	9,221	8,798		197,255	197,354		-	9,743	9,310
186,355	186,454	9,595	9,162	8,729	8,296		191,855	191,954	'	9,673	9,240	8,807		197,355	197,454	'	'	9,752	9,319
186,455	186,554	9,604	9,171	8,738	8,305		191,955	192,054		9,683	9,250	8,817		197,455	197,554			9,761	9,328
186,555 186,655	186,654	9,614 9,623	9,181	8,748	8,315 8,324		192,055 192,155	192,154	,	9,692	9,259 9,268	8,826		197,555 197,655	197,654	,	,	9,771 9,780	9,338
186,755	186,754 186,854	9,632	9,190 9,199	8,757 8,766	8.333		192,255	192,254 192,354		9,701 9,711	9,200	8,835 8,845		197,055	197,754 197,854			9,789	9,347 9,356
186,855	186,954	9,641	9,208	8,775	8,342		192,355	192,454		9,720	9,287	8,854		197,855	197,954	,	,	9,798	9,365
	187,054	9,651		8,785				192,554							198,054				
	187,154							192,654							198,154				
	187,254 187,354		,	8,803 8,813	,			192,754 192,854							198,254 198,354				
	187,454			8,822				192,954							198,454				
	187,554		9,264					193,054		9,776			1	198,455	198,554	10,720	10,287	9,854	9,421
		9,707						193,154			9,352				198,654				
		9,716			8,417			193,254		9,794		8,928			198,754				
	187,854 187,954	9,725 9.734	9,292 9,301	8,859 8,868				193,354 193,454		9,804 9.813	9,371 9,380	8,938 8,947			198,854 198,954				
		9,744		8,878	8,445			193,554	<u> </u>	9,822		8,956	1		199,054				
188,055	188,154	9,753	9,320	8,887	8,454		193,555	193,654	10,265	9,832	9,399	8,966		199,055	199,154	10,776	10,343	9,910	9,477
			9,329					193,754							199,254				
	188,354 188,454	9,772 9.781		8,906 8 915				193,854 193,954		9,850 9,859					199,354 199,454				
100,303	100,404	3,101	5,040	0,310	0,402]	150,000	150,504	10,292	9,009	J,420	0,333]	155,000	155,404				9,000

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

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

If Your In	come ls		Num of Depe		
At Least	But Not Over	0	1	2	3
199,455	199,554	10,813	10,380	9,947	9,514
199,555	199,654	10,823	10,390	9,957	9,524
199,655	199,754	10,832	10,399	9,966	9,533
199,755	199,854	10,841	10,408	9,975	9,542
199,855	199,954	10,850	10,417	9,984	9,551
199,955	200,000	10,860	10,427	9,994	9,561

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

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

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

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

If Your Inc	come ls		Number Depende			[If Your Inc	come ls		Numbe of Depend			If Yo	ur In	come ls	of	Numbe Depend		
At Least	But Not Over	0	1	2	3		At Least	But Not Over	0	1 1	2	3	L	At east	But Not Over	0	1	2	3
0	24,454	0	0	0	0		29,855	29,954	55	0	0	0		355	35,454	158	0	0	0
24,455	24,554	1	0	0	0		29,955	30,054	56	0	0	0		455	35,554	160	0	0	0
24,555	24,654	2	0	0	0		30,055	30,154	57	0	0	0	35,	555	35,654	162	0	0	0
24,655	24,754	3	0	0	0		30,155	30,254	58	0	0	0	35,	655	35,754	164	0	0	0
24,755	24,854	4	0	0	0		30,255	30,354	59	0	0	0	35,	755	35,854	166	0	0	0
24,855	24,954	5	0	0	0		30,355	30,454	60	0	0	0	35,	855	35,954	168	0	0	0
24,955	25,054	6	0	0	0		30,455	30,554	61	0	0	0	35,	955	36,054	170	0	0	0
25,055	25,154	7	0	0	0		30,555	30,654	62	0	0	0		055	36,154	172	0	0	0
25,155	25,254	8	0	0	0		30,655	30,754	64	0	0	0		155	36,254	174	0	0	0
25,255	25,354	9	0	0	0		30,755	30,854	66	0	0	0		255	36,354	176	0	0	0
25,355	25,454	10	0	0	0		30,855	30,954	68	0	0	0		355	36,454	178	0	0	0
25,455	25,554	11	0	0	0		30,955	31,054	70	0	0	0		455	36,554	180	0	0	0
25,555	25,654	12	0	0	0		31,055	31,154	72	0	0	0		555	36,654	182	0	0	0
25,655	25,754	13	0	0	0		31,155	31,254	74	0	0	0		655	36,754	184	0	0	0
25,755	25,854	14	0	0	0		31,255	31,354	76	0	0	0	-	755	36,854	186	0	0	0
25,855	25,954	15	0	0	0		31,355	31,454	78	0	0	0		855	36,954	188	0	0	0
25,955	26,054	16	0	0	0		31,455 31,555	31,554	80 82	0	0	0		955 055	37,054 37,154	190 192	0	0	0
26,055	26,154 26,254	17 18	0	0 0	0		31,555	31,654 31,754	82 84	0	0	0		055 155	37,154 37,254	192	0	0	0
26,155 26,255	26,254	10	0	0	0		31,055	31,754	86	0	0	0		155 255	37,254	194	0	0	0
26,355	26,354	20	0	0	0		31,855	31,954	88	0	0	0		355	37,454	198	0	0	0
26,455	26,554	20	0	0	0		31,955	32,054	90	0	0	0	1	455	37,554	200	0	0	0
26,555	26,654	22	0	0	0		32,055	32,154	92	0	0	0		555	37,654	202	0	0	0
26,655	26,754	23	0	0	0		32,155	32,254	94	0	0	0		655	37,754	204	0	0	0
26,755	26,854	24	0	0	0		32.255	32,354	96	ŏ	0	Ő	1 1	755	37,854	206	Õ	Õ	Ũ
26,855	26,954	25	0	0	0		32,355	32,454	98	0	0	0	37.	855	37,954	208	0	0	0
26,955	27,054	26	0	0	0		32,455	32,554	100	0	0	0		955	38,054	210	0	0	0
27,055	27,154	27	0	0	0		32,555	32,654	102	0	0	0	38,	055	38,154	212	0	0	0
27,155	27,254	28	0	0	0		32,655	32,754	104	0	0	0	38,	155	38,254	214	0	0	0
27,255	27,354	29	0	0	0		32,755	32,854	106	0	0	0	38,	255	38,354	216	0	0	0
27,355	27,454	30	0	0	0		32,855	32,954	108	0	0	0	1 1	355	38,454	218	0	0	0
27,455	27,554	31	0	0	0		32,955	33,054	110	0	0	0	38,	455	38,554	220	0	0	0
27,555	27,654	32	0	0	0		33,055	33,154	112	0	0	0		555	38,654	222	0	0	0
27,655	27,754	33	0	• 0	0		33,155	33,254	114	0	0	0		655	38,754	224	0	0	0
27,755	27,854	34	0	0	0		33,255	33,354	116	0	0	0		755	38,854	226	0	0	0
27,855	27,954	35	0	0	0		33,355	33,454	118	0	0	0		855	38,954	228	0	0	0
27,955	28,054	36	0	0	0		33,455	33,554	120	0	0	0		955	39,054	230	0	0	0
28,055	28,154	37	0	0	0		33,555 33,655	33,654	122 124	0 0	0	0		055 155	39,154 30,254	232 234	0 0	0 0	0
28,155 28,255	28,254 28,354	38 39	0 0	0 0	0		33,000	33,754 33,854	124	0	0	0	1 1	155 255	39,254 39,354	234 236	0	0	0
28,255	28,354	40	0	0	0		33,855	33,954	120	0	0	0		255 355	39,354	230	0	0	0
28,455	20,454 28,554	40 41	0	0	0		33,955 33,955	33,954 34,054	120	0	0	0		355 455	39,454 39,554	230 240	0	0	0
28,555	28,654	41	0	0	0		34,055	34,154	132	0	0	0		555	39,654	240	0	0	0
28,655	28,754	42	0	0	0		34,055	34,154	134	0	0	0		655	39,054	242	0	0	0
28,755	28,854	44	0	0	0		34,255	34,354	136	0	0	0		755	39,854	246	0	0	0
28,855	28,954	45	0	0	0		34,355	34,454	138	0	0	0		855	39,954	248	0	0	0
28,955	29,054	46	0	0	0		34,455	34,554	140	Ő	0 0	Ő		955	40,054	250	Õ	Õ	Ő
29,055	29,154	47	0	0	0		34,555	34,654	142	0	0	0		055	40,154	252	0	0	0
29,155	29,254	48	0	0	0		34,655	34,754	144	0	0	0		155	40,254	254	0	0	0
29,255	29,354	49	0	0	0		34,755	34,854	146	0	0	0		255	40,354	256	0	0	0
29,355	29,454	50	0	0	0		34,855	34,954	148	0	0	0	40,	355	40,454	258	0	0	0
29,455	29,554	51	0	0	0		34,955	35,054	150	0	0	0	40,	455	40,554	260	0	0	0
29,555	29,654	52	0	0	0		35,055	35,154	152	0	0	0	40,	555	40,654	262	0	0	0
29,655	29,754	53	0	0	0		35,155	35,254	154	0	0	0	40,	655	40,754	264	0	0	0
	29,854	54	0	0	0		35,255	35,354	156	0	0	0	1 40	755	40,854	266	0	0	0

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

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

If Your Income Is Number of Dependents			If Your Income Is Number of Dependents At But Not						If Y	′our In	come ls							
Δt	But Not	of	Depende	ents			At But Not		of Depen	idents			At	But Not		of Depen	idents	
Least	Over	0	1	2	3	Lea		0	1	2	3	1	Least	Over	0	1	2	3
40,855	40,954	268	0	0	0	46,3	55 46,454	378	0	0	0	51	1,855	51,954	488	55	0	0
40,955	41,054	270	0	0	0	46,4	,	380	0	0	0		1,955	52,054	490	57	0	0
41,055	41,154	272	0	0	0	46,5	,	382	0	0	0		2,055	52,154	492	59	0	0
41,155	41,254	274	0	0	0	46,6	,	384	0	0	0		2,155	52,254	494	61	0	0
41,255	41,354	276	0	0	0	46,7	,	386	0	0	0		2,255 2.355	52,354	496	<u>63</u> 65	0	0
41,355 41,455	41,454 41,554	278 280	0	0	0	46,8	,	388 390	0	0	0		2,300	52,454 52,554	498 500	67	0	0
41,555	41,654	280	0	0	0	40,9		390	0	0			2,455	52,654	500	69	0	0
41,655	41,754	284	0	0	0	47,1	-	394	0	0	0		2,655	52,754	502	71	0	0
41,755	41,854	286	Õ	0	Ő	47,2		396	0	0	Ő		2,755	52,854	506	73	Ũ	0
41,855	41,954	288	0	0	0	47,3	,	398	0	0	0		2,855	52,954	508	75	0	0
41,955	42,054	290	0	0	0	47,4	55 47,554	400	0	0	0	52	2,955	53,054	510	77	0	0
42,055	42,154	292	0	0	0	47,5		402	0	0	0		3,055	53,154	512	79	0	0
42,155	42,254	294	0	0	0	47,6	55 47,754	404	0	0	0		3,155	53,254	514	81	0	0
42,255	42,354	296	0	0	0	47,7	,	406	0	0	0		3,255	<u>53,35</u> 4	516	83	0	0
42,355	42,454	298	0	0	0	47,8	,	408	0	0	0		3,355	53,454	518	85	0	0
42,455	42,554	300	0	0	0	47,9		410	0	0	0		3,455	53,554	520	87	0	0
42,555	42,654	302	0	0	0	48,0		412	0	0	0		3,555	53,654	522	89	0	0
42,655	42,754	304	0	0	0	48,1	· · · · · · · · · · · · · · · · · · ·	414	0	0	0		3,655	53,754	524	91	0	0
42,755 42,855	42,854 42,954	<u>306</u> 308	0	0	0	48,2		416	0	0	0		3,755 3,855	53,854 53,954	526 528	<u>93</u> 95	0	0
42,855	42,954 43,054	308	0	0	0	40,3		410	0	0	0		3,955	53,954 54,054	520	95 97	0	0
43,055	43,154	312	0	0	0	48,5		422	0	0	0		4,055	54,154	532	99	0	0
43,155	43,254	314	0	0	0	48,6		424	0.	0	0		4,155	54,254	534	101	0	0
43,255	43,354	316	0	0	0	48,7		426	0	Ō	0		4,255	54,354	536	103	0	0
43,355	43,454	318	0	0	0	48,8	55 48,954	428	0	0	0	54	4,355	54,454	538	105	0	0
43,455	43,554	320	0	0	0	48,9	55 49,054	430	0	0	0	54	4,455	54,554	540	107	0	0
43,555	43,654	322	0	0	0	49,0	55 49,154	432	0	0	0	54	4,555	54,654	542	109	0	0
43,655	43,754	324	0	0	0	49,1		434	1	0	0		4,655	54,754	544	111	0	0
43,755	43,854	326	0	0	0	49,2		436	3	0	0		4,755	54,854	546	113	0	0
43,855	43,954	328	0	0	0	49,3		438	5	0	0		4,855	54,954	548	115	0	0
43,955	44,054	330	0	0	0	49,4		440	7 9	0	0		4,955	55,054	550	117	0	0
44,055 44,155	44,154 44,254	332 334	0	0	0	49,5		442	9 11	0 0	0		5,055 5,155	55,154 55,254	552 554	119 121	0 0	0 0
44,155 44,255	44,254 44,354	334 336	0	0	0	49,0		444 446	13	0	0		5,255	55,254 55,354	556	121	0	0
44,355	44,454	338	0	0	0	49,8		448	15	0	0		5.355	55,454	558	125	0	0
44,455	44,554	340	Ő	0	ŏ	49,9		450	17	0	0		5,455	55,554	560	127	0	0
44,555	44,654	342	0	0	0	50.0	,	452	19	0	0		5,555	55,654	562	129	0	0
44,655	44,754	344	0	0	0	50,1		454	21	0	0		5,655	55,754	564	131	0	0
44,755	44,854	346	0	0	0.	50,2		456	23	0	0		5,755	55,854	566	133	0	0
44,855	44,954	348	0	0	0	50,3		458	25	0	0		5,855	55,954	568	135	0	0
44,955	45,054	350	0	0	0	50,4	55 50,554	460	27	0	0		5,955	56,054	570	137	0	0
45,055	45,154	352	0	0	0	50,5	,	462	29	0	0		6,055	56,154	572	139	0	0
45,155	45,254	354	0	0	0	50,6		464	31	0	0		6,155	56,254	574	141	0	0
45,255	45,354	356	0	0	0	50,7		466	33	0	0		6,255	56,354	576	143	0	0
45,355	45,454	358	0	0	0	50,8		468	35 37	0	0		6,355	56,454	578 580	145 147	0	0
45,455 45,555	45,554 45,654	360 362	0	0 0	0	50,9 51,0		470 472	37 39	0	0		6,455 6,555	56,554 56,654	580 582	147 149	0	0 0
45,555 45,655	45,054 45,754	362	0	0	0	51,0		472	39 41	0	0		0,000 6,655	56,754	584	149	0	0
45,755	45,854	366	0	0	0	51,2		476	43	0	0		6,755	56,854	586	153	0	0
45,855	45,954	368	0	0	0	51,3		478	45	0	0		6,855	56,954	588	155	0	0
45,955	46,054	370	0	0	0	51,4		480	47	0 0	0		6,955	57,054	590	157	0 0	0
46,055	46,154	372	0	0	0	51,5	,	482	49	0	0		7,055	57,154	592	159	0	0
			0	0	0	51,6		101	E1	0	0	5	7,155	57,254	594	161	0	0
46,155	46,254	374	0	0	U	J J1,0	JJ JI,/J4	484	51	0	U	J.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	J7,2J4	554	161	0	0

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If Your Inc	If Your Income Is Number of Dependents At But Not				If Your Inc	come ls		Num			If Your	Income Is		Numb				
Δt	But Not	(of Depe	ndents			At	But Not		of Depe	ndents			At But Not		of Deper	idents	
Least	Over	0	1	2	3		Least	Over	0	1	2	3	Lea		0	1	2	3
57,355	57,454	598	165	0	0		62,855	62,954	800	367	0	0	68,3	,	1,020	587	154	0
57,455	57,554	600	167	0	0		62,955	63,054	804	371	0	0	68,4		1,024	591	158	0
57,555	57,654	602	169	0	0		63,055	63,154	808	375	0	0	68,5		1,028	595	162	0
57,655	57,754	604	171	0	0		63,155	63,254	812	379	0	0	68,6		1,032	599	166	0
57,755 57,855	57,854 57,954	606 608	173 175	00	0		63,255 63,355	63,354 63,454	816 820	<u>383</u> 387	0	0	68,7		1,036	<u>603</u> 607	<u>170</u> 174	0
57,855	57,954 58,054	608 610	175	0	0		63,455	63,554	824	307 391	0	0	68,9		1,040	611	174	0
58,055	58,154	612	179	0	0		63,555	63,654	828	395	0	0	69.0	· ·	1,044	615	182	0
58,155	58,254	614	181	0	0		63,655	63,754	832	399	0	0	69,1	,	1,040	619	186	0
58,255	58,354	616	183	0	Ő		63,755	63,854	836	403	0	Ő	69,2		1,056	623	190	Ő
58,355	58,454	620	187	0	0		63,855	63,954	840	407	0	0	69,3	,	1,060	627	194	0
58,455	58,554	624	191	0	0		63,955	64,054	844	411	0	0	69,4	69,554	1,064	631	198	0
58,555	58,654	628	195	0	0		64,055	64,154	848	415	0	0	69,5	69,654	1,068	635	202	0
58,655	58,754	632	199	0	0		64,155	64,254	852	419	0	0	69,6		1,072	639	206	0
58,755	58,854	636	203	0	0		64,255	64,354	856	423	0	0	69,7		1,076	643	210	0
58,855	58,954	640	207	0	0		64,355	64,454	860	427	0	0	69,8		1,080	647	214	0
58,955	59,054	644	211	0	0		64,455	64,554	864	431	0	0	69,9		1,084	651	218	0
59,055	59,154	648	215	0	0		64,555	64,654	868	435	2	0	70,0		1,088	655	222	0
59,155	59,254	652	219	0	0		64,655	64,754	872	439	6	0	70,1		1,092	659	226	0
59,255	59,354 59,454	656 660	223 227	00	0		64,755 64,855	64,854	876 880	443	10	0	70,2	,	1,096	<u>663</u> 667	230 234	0
59,355 59,455	59,454 59,554	664	227	0	0		64,055 64,955	64,954 65,054	884	447	14	0	70,3	,	1,100 1,104	671	234 238	0
59,555	59,654	668	235	0	0		65.055	65,154	888	451	22	0	70,4	,	1,104	675	230	0
59,655	59,754	672	239	0	0		65,155	65,254	892	459	26	0	70,6		1,112	679	246	0
59,755	59,854	676	243	0	Ő		65,255	65,354	896	463	30	0	70,7	,	1,116	683	250	0
59,855	59,954	680	247	0	0		65,355	65,454	900	467	34	0	70,8	,	1,120	687	254	0
59,955	60,054	684	251	0	0		65,455	65,554	904	471	38	0	70,9	5 71,054	1,124	691	258	0
60,055	60,154	688	255	0	0		65,555	65,654	908	475	42	0	71,0	5 71,154	1,128	695	262	0
60,155	60,254	692	259	0	0		65,655	65,754	912	479	46	0	71,1		1,132	699	266	0
60,255	60,354	696	263	0	0		65,755	65,854	916	483	50	0	71,2	,	1,136	703	270	0
60,355	60,454	700	267	0	0		65,855	65,954	920	487	54	0	71,3	,	1,140	707	274	0
60,455	60,554	704	271	0	0		65,955	66,054	924	491	58	0	71,4	,	1,144	711	278	0
60,555	60,654	708	275	0	0		66,055	66,154	928	495	62	0	71,5	,	1,148	715	282	0
60,655 60,755	60,754 60,854	712 716	279 283	0	0 0		66,155 66,255	66,254 66,354	932 936	499 503	66 70	0	71,6		1,152 1,156	719 723	286 290	0 0
60,855	60,854	720	287	0	0		66,355	66,454	930	503	70	0	71,7	· · /···	1,160	723	290	0
60,955	61,054	724	291	0	0		66,455	66,554	944	511	74	0	71,9	,	1,164	731	298	0
61,055	61,154	728	295	0	0		66.555	66,654	948	515	82	0	72,0		1,168	735	302	0
61,155	61,254	732	299	0	0		66,655	66,754	952	519	86	0	72,1		1,174	741	308	0
61,255	61,354	736	303	0	0		66,755	66,854	956	523	90	0	72,2		1,180	747	314	0
61,355	61,454	740	307	0	0	P	66,855	66,954	960	527	94	0	72,3	5 72,454	1,186	753	320	0
61,455	61,554	744	311	0	0		66,955	67,054	964	531	98	0	72,4	5 72,554	1,192	759	326	0
61,555	61,654	748	315	0	0		67,055	67,154	968	535	102	0	72,5			765	332	0
61,655	61,754	752	319	0	0		67,155	67,254	972	539	106	0	72,6			771	338	0
61,755	61,854	756	323	0	0		67,255	67,354	976	543	110	0	72,7			777	344	0
61,855	61,954	760	327	0	0		67,355	67,454	980	547	114	0	72,8			783	350	0
61,955	62,054	764	331	0	0		67,455	67,554	984	551	118	0	72,9			789	356	0
62,055	62,154	768	335	0	0		67,555	67,654	988	555	122	0	73,0			795	362	0
62,155 62,255	62,254 62,354	772 776	339 343	0 0	0 0		67,655 67,755	67,754 67,854	992 996	559 563	126 130	0 0	73,1			801 807	368 374	0
62,355	62,354	780	343	0	0		67,855	67,954	1,000	567	130	0	73,3			813	380	0
62,455	62,554	784	351	0	0		67,955	68,054	1,000	571	134	0	73,4			819	386	0
62,555	62,654	788	355	0	0		68,055	68,154	1,004	575	142	0	73,5			825	392	0
62,655	62,754	792	359	0	0		68,155	68,254	1,012	579	146	0	73,6			831	398	0
62,755	62,854	796	363	0	0		68,255		1,016	583	150	0	73,7			837	404	0
			'	-	-		, .,							-,-,-		tinued (

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If Your Inc	come ls	of Dependents Not			If Your In	come ls		Num			If Your In	come ls		Num				
At Least	But Not Over	0	or Depei	naents 2	3		At Least	But Not Over	0	of Depe	ndents 2	3	At Least	But Not Over	0	of Depe 1	ndents 2	3
73,855	73,954	1,276	843	410	0		79,355	79,454	1,606	1,173	740	307	84,855	84,954	1,936	1,503	1.070	637
73,955	74,054	1,282	849	416	Ő		79,455	79,554	1,612	1,179	746	313	84,955	85,054	1,942	1,509	1,076	643
74,055	74,154	1,288	855	422	0		79,555	79,654	1,618	1,185	752	319	85,055	85,154	1,948	1,515	1,082	649
74,155	74,254	1,294	861	428	0		79,655	79,754	1,624	1,191	758	325	85,155	85,254	1,954	1,521	1,088	655
74,255	74,354	1,300	867	434	1		79,755	79,854	1,630	1,197	764	331	85,255	85,354	1,960	1,527	1,094	661
74,355	74,454	1,306	873	440	7		79,855	79,954	1,636	1,203	770	337	85,355	85,454	1,966	1,533	1,100	667
74,455	74,554	1,312	879	446	13		79,955	80,054	1,642	1,209	776	343	85,455	85,554	1,972	1,539	1,106	673
74,555	74,654	1,318 1,324	885	452 458	19		80,055	80,154	1,648	1,215	782 788	349	85,555	85,654	1,978	1,545	1,112	679 685
74,655 74,755	74,754 74,854	1,324	891 897	400 464	25 31		80,155 80,255	80,254 80,354	1,654 1,660	1,221 1,227	700	355 361	85,655 85,755	85,754 85,854	1,984 1,990	1,551 1,557	1,118 1,124	691
74,855	74,954	1,336	903	470	37		80,355	80,454	1,666	1,233	800	367	85,855	85,954	1,996	1.563	1,130	697
74,955	75,054	1,342	909	476	43		80,455	80,554	1,672	1,239	806	373	85,955	86,054	2,002	1,569	1,136	703
75,055	75,154	1,348	915	482	49		80,555	80,654	1,678	1,245	812	379	86,055	86,154	2,008	1,575	1,142	709
75,155	75,254	1,354	921	488	55		80,655	80,754	1,684	1,251	818	385	86,155	86,254	2,014	1,581	1,148	715
75,255	75,354	1,360	927	494	61		80,755	80,854	1,690	1,257	824	391	86,255	86,354	2,020	1,587	1,154	721
75,355	75,454	1,366	933	500	67		80,855	80,954	1,696	1,263	830	397	86,355	86,454	2,026	1,593	1,160	727
75,455	75,554	1,372	939	506	73		80,955	81,054	1,702	1,269	836	403	86,455	86,554	2,032	1,599	1,166	733
75,555	75,654	1,378	945	512	79		81,055	81,154	1,708	1,275	842	409	86,555	86,654	2,038	1,605	1,172	739
75,655	75,754	1,384	951	518	85		81,155	81,254	1,714	1,281	848	415	86,655	86,754	2,044	1,611	1,178	745
75,755 75,855	75,854 75,954	1,390 1,396	<u>957</u> 963	<u>524</u> 530	91 97		81,255 81,355	81,354 81,454	1,720	1,287 1,293	854 860	421 427	86,755	86,854 86,954	2,050	<u>1,617</u> 1,625	<u>1,184</u> 1,192	751 759
75,955	76,054	1,402	969	536	103		81,455	81,554	1,732	1,299	866	433	86,955	87,054	2,050	1,633	1,192	767
76,055	76,154	1,408	975	542	109		81,555	81,654	1,738	1,305	872	439	87,055	87,154	2,000	1,641	1,200	775
76,155	76,254	1,414	981	548	115		81,655	81,754	1,744	1,311	878	445	87,155	87,254	2,082	1,649	1,216	783
76,255	76,354	1,420	987	554	121		81,755	81,854	1,750	1,317	884	451	87,255	87,354	2,090	1,657	1,224	791
76,355	76,454	1,426	993	560	127		81,855	81,954	1,756	1,323	890	457	87,355	87,454	2,098	1,665	1,232	799
76,455	76,554	1,432	999	566	133		81,955	82,054	1,762	1,329	896	463	87,455	87,554	2,106	1,673	1,240	807
76,555	76,654	1,438	1,005	572	139		82,055	82,154	1,768	1,335	902	469	87,555	87,654	2,114	1,681	1,248	815
76,655	76,754	1,444	1,011	578	145		82,155	82,254	1,774	1,341	908	475	87,655	87,754	2,122	1,689	1,256	823
76,755	76,854	1,450	1,017	584	151		82,255	82,354	1,780	1,347	914	481	87,755	87,854	2,130	1,697	1,264	831
76,855 76,955	76,954 77,054	1,456 1,462	1,023 1,029	590 596	157 163		82,355 82,455	82,454 82,554	1,786 1,792	1,353 1,359	920 926	487 493	87,855 87,955	87,954 88,054	2,138 2,146	1,705 1,713	1,272 1,280	839 847
77,055	77,154	1,468	1,025	602	169		82,555	82,654	1,792	1,365	932	493	88,055	88,154	2,140	1,721	1,288	855
77,155	77,254	1,474	1,000	608	175		82,655	82,754	1,804	1,371	938	505	88,155	88,254	2,162	1,729	1,296	863
77,255	77,354	1,480	1,047	614	181		82,755	82,854	1,810	1,377	944	511	88,255	88,354	2,170	1,737	1,304	871
77,355	77,454	1,486	1,053	620	187		82,855	82,954	1,816	1,383	950	517	88,355	88,454	2,178	1,745	1,312	879
77,455	77,554	1,492	1,059	626	193		82,955	83,054	1,822	1,389	956	523	88,455	88,554	2,186	1,753	1,320	887
77,555	77,654	1,498	1,065	632	199		83,055	83,154	1,828	1,395	962	529	88,555	88,654	2,194	1,761	1,328	895
77,655	77,754	1,504	1,071	638	205		83,155	83,254	1,834	1,401	968	535	88,655	88,754	2,202	1,769	1,336	903
77,755	77,854	1,510	1,077	644	211		83,255	83,354	1,840	1,407	974	541	88,755	88,854	2,210	1,777	1,344	911
77,855 77,955		1,516 1,522		650 656	217 223	Г	83,355 83,455		1,846 1,852	1,413 1,419	980 986	547 553	88,855 88,955	88,954 89,054	2,218 2,226	1,785 1,793		919 927
78,055		1,522	1,009	662	229		83,555		1,858	1,419	980	559	89,055	89,054		1,801	1,368	927
78,155	,	1,534	1,101	668	235		83,655	,	1,864	1,431	998	565	89,155	89,254	2,242	1,809	1,376	943
78,255		1,540	1,107	674	241		83,755	83,854		1,437		571	89,255	89,354		1,817		951
78,355	78,454	1,546	1,113	680	247		83,855	83,954	1,876	1,443	1,010	577	89,355	89,454		1,825	1,392	959
78,455		1,552	1,119	686	253		83,955		1,882	1,449	1,016	583	89,455	89,554	2,266	1,833	1,400	967
78,555		1,558	1,125	692	259		84,055	84,154			1,022	589	89,555	89,654		1,841	1,408	975
78,655		1,564	1,131	698	265		84,155	84,254	1,894	1,461	1,028	595	89,655	89,754			1,416	983
78,755		1,570	1,137	704	271		84,255	84,354	1,900		1,034	601	89,755	89,854	2,290	1,857	1,424	991
78,855 78,955		1,576 1,582	1,143 1,149	710 716	277 283		84,355 84,455	84,454 84,554	1,906	1,473 1,479	1,040 1,046	607 613	89,855 89,955	89,954 90,054	2,298 2,306	1,865 1,873	1,432 1,440	999
79,055		1,588	1,149	710	289		84,555		1,912		1,040	619	90,055	90,054 90,154			1,440	
79,155		1,594	1,161	728	205		84,655	84,754			1,052	625	90,155	90,254	2,314		1,456	
79,255		1,600	1,167	734	301		84,755	84,854	,	1,497		631	90,255	90,354	2,330		1,464	
· · · · ·							<u> </u>			·				,				
															- U01	ntinued	UII NEX	ı page.

2022 California 2EZ Table

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

2-

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

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

If Your Inc	come ls		Num of Depe]	If Your In	come ls		Num of Depe		
At	But Not	0					At	But Not				
Least	Over	0	1 005	1 470	1 020		Least	Over	0 770	1	1 010	1 470
90,355 90,455	90,454	2,338	1,905	1,472	1,039		95,855	95,954	2,778 2,786	2,345 2,353	1,912 1,920	1,479
90,455	90,554	2,346 2,354	1,913 1,921	1,480	1,047		95,955 96,055	96,054 96,154	2,794	2,353	1,920	1,487
-	90,654			1,488	,							1,495
90,655	90,754	2,362	1,929	1,496	1,063		96,155	96,254	2,802	2,369	1,936	1,503
90,755	90,854	2,370	1,937	1,504	1,071	-	96,255	96,354	2,810	2,377	1,944	1,511
90,855	90,954	2,378	1,945	1,512	1,079		96,355	96,454	2,818	2,385	1,952 1,960	1,519
90,955 91,055	91,054	2,386 2,394	1,953	1,520 1,528	1,087		96,455 96,555	96,554 96,654	2,826	2,393 2,401	1,960	1,527
	91,154		1,961		1,095			96,054 96,754	2,834	,	'	1,535
91,155	91,254	2,402 2,410	1,969 1,977	1,536 1,544	'		96,655	96,754 96,854	2,842 2,850	2,409 2,417	1,976 1,984	1,543 1,551
91,255	91,354				1,111		96,755	,				
91,355	91,454	2,418	1,985	1,552	1,119		96,855	96,954 07.054	2,858	2,425	1,992	1,559
91,455	91,554	2,426	1,993	1,560	1,127		96,955	97,054	2,866	2,433	2,000	1,567
91,555	91,654	2,434	2,001	1,568	1,135		97,055	97,154	2,874	2,441	2,008	1,575
91,655	91,754	2,442	2,009	1,576	1,143		97,155	97,254 07.254	2,882	2,449	2,016	1,583
91,755	91,854	2,450	2,017	1,584	1,151	-	97,255	97,354	2,890	2,457	2,024	1,591
91,855	91,954 02.054	2,458	2,025	1,592	1,159		97,355	97,454 07 554	2,898	2,465	2,032	1,599
91,955	92,054	2,466	2,033	1,600	1,167		97,455	97,554	2,906	2,473	2,040	1,607
92,055	92,154	2,474	2,041	1,608	1,175		97,555	97,654 07,754	2,914	2,481	2,048	1,615
92,155 92,255	92,254	2,482	2,049	1,616	1,183		97,655	97,754	2,922	2,489	2,056	1,623
,	92,354	2,490	2,057	1,624	1,191	-	97,755	97,854	2,930	2,497	2,064	1,631
92,355	92,454	2,498	2,065		1,199		97,855	97,954	2,938	2,505	2,072	1,639
92,455	92,554	2,506	2,073	1,640	1,207		97,955	98,054	2,946	2,513	2,080	1,647
92,555	92,654	2,514	2,081	1,648	1,215		98,055	98,154	2,954	2,521	2,088	1,655
92,655	92,754	2,522	2,089	1,656	1,223		98,155	98,254	2,962	2,529	2,096	1,663
92,755	92,854	2,530	2,097	1,664	1,231		98,255	98,354	2,970	2,537	2,104	1,671
92,855	92,954	2,538	2,105	1,672	1,239		98,355	98,454	2,978	2,545	2,112	1,679
92,955	93,054	2,546	2,113	1,680	1,247		98,455	98,554	2,986	2,553	2,120	1,687
93,055 03 155	93,154	2,554	2,121	1,688	1,255		98,555	98,654	2,994	2,561	2,128 2,136	1,695
93,155 93,255	93,254 03 354	2,562	2,129	1,696 1,704	1,263		98,655	98,754 98,854	3,002	2,569 2,577		1,703 1,711
93,255 93,355	<u>93,354</u> 93,454	2,570 2,578	2,137 2,145	1,704	1,271	ſ	98,755 98,855	98,954	3,010 3,018	2,585	2,144 2,152	1,719
			2,145					98,954 99,054	3,018	2,585		
93,455 93,555	93,554 93,654	2,586 2,594	2,155	1,720	1,287		98,955	99,054 99,154	3,020		2,160	1,727
	93,654	2,594		1,726	1,295		99,055	99,154 99,254	3,034	2,601 2,609	2,168 2,176	
93,655 93,755	93,754 93,854	2,602	2,169 2,177	1,744	1,303 1,311		99,155 99,255	99,254 99,354	3,042 3,050	2,609	2,176	1,743 1,751
93,855	93,954	2,618	2,177	1,744	1,319	1	99,255	99,354 99,454	3,050	2,625	2,104	1,759
93,955	93,954 94,054	2,626	2,105	1,760	1,319		99,355	99,454 99,554	3,058	2,633	2,192	1,759
93,955	94,054	2,634	2,201	1,768	1,335	Γ.	99,455	99,654	3,000	2,033	2,200	1,775
94,155	94,254	2,642	2,201	1,776	1,343		99,655	99,054 99,754	3,074	2,649	2,200	1,783
94,155	94,254 94,354	2,650	2,209		1,343		99,055	99,754 99,854	3,082	2,657	2,210	1,703
94,355	94,454	2,658	2,217		1,359		99,855	99,954	3,090	2,665	2,224	1,799
94,355 94,455	94,454 94,554	2,666	2,225		1,367		99,855	^{99,934} 100,000	3,106		2,232	
94,555	94,654	2,674	2,233	1,808	1,375		33,300	100,000	0,100	2,010	2,240	1,007
94,000 94,655	94,754	2,682	2,241	1,816	1,383			JR INCOM			00 000	
94,755	94,854	2,690	2,245		1,391			1 540, OR				
94, <i>1</i> 55 94,855	94,954	2,698	2,265	1,832	1,399	1		alFile and				
94,955 94,955	95,054	2,706	2,203		1,407							-
95,055	95,154 95,154	2,700	2,273	1,848	1,415		L					
95,055 95,155	95,254	2,722	2,289	1,856	1,413							
95,155 95,255	95,254 95,354	2,722	2,209 2,297	1,864	1,423							
95,255	95,454	2,730	2,297	-	1,431	1						
95,355 95,455	95,554 95,554	2,736	2,305	1,880	1,439							
95,455 95,555	95,654 95,654	2,740	2,313	1,888	1,447							
95,655 95,655	95,054 95,754			1,886	1,455							
95,000 95,755	95,754 95,854	2,762	2,329	1,896								
90,100	90,004	2,770	2,337	1,904	1,471	J						

2022 Instructions for Form FTB 3514

California Earned Income Tax Credit

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

What's New

Foster Youth Tax Credit – For taxable years beginning on or after January 1, 2022, the refundable Foster Youth Tax Credit (FYTC) is available to an individual and/or spouse/RDP age 18 to 25, who is allowed the California Earned Income Tax Credit (EITC) for the taxable year, was in foster care while 13 years of age or older and placed through the California foster care system. The maximum amount of credit allowable for each eligible taxpayer is \$1,083. The credit amount phases out as earned income exceeds the threshold amount of \$25,000, and completely phases out at \$30,000. For more information, see Step 10, Qualifications for Foster Youth Tax Credit (FYTC), in the instructions, or California Revenue and Taxation Code (R&TC) Section 17052.2, or go to **ftb.ca.gov** and search for **fytc**.

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

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

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

General Information

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

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

Registered Domestic Partners

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

California Earned Income Tax Credit

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

Young Child Tax Credit

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

Expansion for Credits Eligibility

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

Worker Status: Employees and Independent Contractors

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

A Purpose

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

B Differences in California and Federal Law

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

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

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

Specific Instructions

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

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

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

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

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

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

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

Step 1 Qualifications for All Filers

a. In taxable year 2022, is the amount on federal Form 1040, U.S. Individual Income Tax Return, or Form 1040-SR, U.S. Tax Return for Seniors, line 11 (federal AGI) less than \$30,001?

Yes Continue.

- No Stop here, you cannot take the credit.
- b. Do you, and your spouse/RDP if filing a joint return, have a valid SSN or federal ITIN? See line 7, "Valid SSN" or "Valid ITIN" within Step 3, Qualifying Child, for a full definition.
 - Yes If you have a qualifying child, continue to question c. If you do not have a qualifying child, continue to question d.
 - No Stop here, you cannot take the credit.
- c. Do you, and your spouse/RDP if filing a joint return, have a qualifying child who has a valid SSN or federal ITIN?
 - Yes Continue to question d.
 - **No** You may qualify for the EITC as a filer without a qualifying child, continue to question d.
- d. Is your filing status married/RDP filing separately?
 - Yes See note below.
 - No Continue to question e.

Note: Special rule for separated spouses/RDPs. You can claim the EITC if you are married/in an RDP, not filing a joint return for the taxable year, had a qualifying child who lived with you for more than half of 2022, **and either** of the following apply:

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

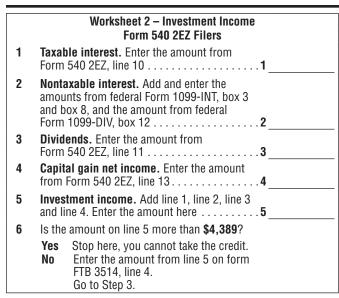
If your filing status is married/RDP filing separately and you do not meet these requirements, stop here, you cannot take the credit. If you meet these requirements, continue to question e.

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

Step 2 Investment Income

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

	Worksheet 1 – Investment Income Form 540 and Form 540NR Filers
Intere	st and Dividends
1	Add and enter the amounts from federal Form 1040 or 1040-SR, line 2a and line 2b 1
2	Enter the amount from federal Form 8814 Parents' Election to Report Child's Interest and Dividends, line 1b
3	Enter the amount from federal Form 1040 or 1040-SR, line 3b 3
4	Enter any amounts from federal Form 8814, line 12 for child's interest and dividends 4
	al Gain Net Income
5	Enter the amount from federal Form 1040 or 1040-SR, line 7. If the result is less than zero, enter -0
6	Enter the gain from federal Form 4797, Sales of Business Property, line 7. If the amount on that line is a loss, enter -0 (But, if you completed federal Form 4797, line 8 and line 9, enter the amount from
	line 9 instead)
	(If the result is less than zero, enter -0-) 7
Passi 8	ve Activities Enter the total of net income from passive activities included on federal Schedule 1 (Form 1040), Additional Income and Adjustments to Income, line 5
Other	Activities
9	Enter any income from the rental of personal property included on federal Schedule 1 (Form 1040), line 8I. If the result is zero or less, enter -0
10	Enter any expenses related to the rental of personal property included on federal Schedule 1 (Form 1040), line 24b 10
11	Subtract line 10 from line 9. (If the result is less than zero, enter -0-) 11
Inves	tment Income
12	Add the amounts on lines 1, 2, 3, 4, 7, 8, and 11. Enter the total.
	This is your investment income12
13	Is the amount on line 12 more than \$4,389 ?
	Yes Stop here, you cannot take the credit. 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 2022 and younger than you (or your spouse/RDP, if filing jointly), or under age 24 at the end of 2022, a student, and younger than you (or your spouse/RDP, if filing jointly), or any age and permanently and totally disabled.
- Is not filing a joint return for 2022 or is filing a joint return for 2022 only to claim a refund of withheld income tax or estimated tax paid. Get federal Pub. 596, Earned Income Credit, for examples.
- Lived with you in California for more than half of 2022. If the child did not live with you for the required time, see exceptions in the instructions for line 11.

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

Qualifying Child Questionnaire

- a. Do you have at least one child who meets the conditions to be your qualifying child for the purpose of claiming the EITC?
 - Yes Continue. No Go to Step 4.
- b. Are you filing a joint return for 2022?
 - Yes Complete form FTB 3514, Part III, line 5 through line 12. Go to Step 5.
 - No Continue.
- c. Are you a married/in an RDP taxpayer whose filing status is married/RDP filing separately or head of household?
 - Yes Continue.
 - **No** Skip questions d and e; go to question f.
- **d.** Did you and your spouse/RDP have the same principal residence for the last 6 months of 2022?
 - Yes Continue.
 - No Skip question e; go to question f.
- e. Are you legally separated according to California law under a written separation agreement or a decree of separate maintenance and you lived apart from your spouse/RDP at the end of 2022?

Yes Continue.

No Stop here, you cannot take the credit.

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

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

Line 7 – SSN or ITIN

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

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

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

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

Identifying documents used to report earned income for the taxable year.

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

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

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

Line 9a – Student

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

Line 9b - Permanently and totally disabled

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

Line 10 - Child's relationship to you

For additional information, see qualifying child definition.

Line 11 - Number of days child lived with you

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

Line 12 - Child's physical address

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

Step 4 Filer Without a Qualifying Child

- a. Is the amount on federal Form 1040 or 1040-SR, line 11 (federal AGI), less than \$30,001?
 - Yes Continue.
 - No Stop here, you cannot take the credit.
- b. Were you (or your spouse/RDP if filing a joint return) at least age 18 at the end of 2022? (Answer "Yes" if you, or your spouse/RDP if filing a joint return, were born on or before January 1, 2005.) If your spouse/RDP died in 2022 (or if you are preparing a return for someone who died in 2022), get federal Pub. 596 for more information before you answer.

Yes Continue.

- No Stop here, you cannot take the credit.
- c. Was your main home, and your spouse's/RDP's if filing a joint return, in California for more than half of 2022?

Yes Continue.

- No Stop here, you cannot take the credit.
- **d.** Are you filing a joint return for 2022? For more information, get federal Pub. 596.

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

No Continue.

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

No Continue.

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

Yes Stop here, you cannot take the credit.

No Go to Step 5.

Step 5 California Earned Income

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

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

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

If you have not reached the minimum retirement age and you received disability payment reported on federal Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., and a distribution code 3 is shown in box 7 of federal Form 1099-R, include the amount of the disability payment on form FTB 3514, line 13.

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

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

Line 14 - IHSS payments

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

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

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

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

Line 17 – Nontaxable combat pay

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

Line 18 – Business income or (loss)

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

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

Worksheet 3 - Business Income or (Loss)

- **1** Business income or (loss). Enter the amount from federal Schedule 1 (Form 1040), line 3..1
- 2 Farm income or (loss). Enter the amount from federal Schedule 1 (Form 1040), line 6..2
- 3 Self-employment earnings from partnerships reported on federal Schedule(s) K-1. Enter the net profit (or loss) from federal Schedule K-1 (Form 1065), box 14, code A...3

Lines 18 a-e Business information

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

Line b - Business address

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

Line c – Business license number

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

Line d – SEIN

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

Line e – Business code

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

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

Step 6 How to Figure the California EITC

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

California Earned Income Tax Credit Worksheet Part I All Filers Enter your California earned income from form FTB 3514, line 19 li 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. Enter the amount from federal Form 1040 or 1040-SR, line 11 (federal AGI) 3 3 Are the amounts on lines 1 and 3 the same? 4 Yes Skip line 5: and enter the amount from line 2 on line 6. Go to line 5. No Part II Filers Who Answered "No" on Line 4 5 If you have: • No gualifying children, is the amount on line 3 less than \$4,248? • 1 gualifying child, is the amount on line 3 less than \$6,379? • 2 or more qualifying children, is the amount on line 3 less than \$8,954? Yes Leave line 5 blank; enter the amount from line 2 on line 6. Look up the amount on line 3 in the ELTC Table to find the credit. Be sure you use the correct No Compare the amounts on line 5 and line 2, enter the **smaller** amount on line 6. Part III Your Earned Income Tax Credit

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

(continued on next page)

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

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

Line 21 – CA Exemption Credit Percentage

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

Worksheet 4 - California Exemption Credit Percentage

Complete this worksheet only if you are a nonresident or part-year resident with negative total taxable income and you entered zero on Form 540NR, line 19.

Part I Total Taxable Income

- 1 Enter the amount from Form 540NR, line 17. If a negative amount, enter as negative 1 ____
- 2 Enter the amount from Form 540NR, line 18 . 2
- 3 Total Taxable Income. Subtract line 2 from line 1. Enter the negative result here 3

Part II California Taxable Income

Part III California Exemption Credit Percentage

- 7 Subtract line 6 from line 3. If a negative amount, enter as negative
- 9 Divide line 7 by line 8. Enter amount as a decimal

Line 22 - Nonresident or Part-Year Resident EITC

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

9

Step 8 Qualifications for Young Child Tax Credit (YCTC)

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

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

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

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

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

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

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

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

Line 23 – California Earned Income

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

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

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

- Form FTB 3514, line 13
- Form FTB 3514, line 14
- Form FTB 3514, line 15
- Form FTB 3514, line 17
- Nontaxable combat pay that is not elected to be treated as earned income for purposes of EITC and which was not reported on form FTB 3514, line 17
- Wages not subject to California withholding (e.g. out of state wages)

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

Line 23b - Total federal net loss

For purposes of this line, federal net loss means the amounts by which total losses generated during the year exceeds total income, without regard to utilization limitations. A few examples of income and losses are: Income:

- Wages, salaries, and tips
- Interest, dividends, and pensions
- Capital gains
- Business income
- Rental income
- Unemployment compensation reported on federal Form 1099-G
- Paid Family Leave Insurance
- U.S. social security benefits
- Tier 1 and tier 2 railroad retirement payments
- All other income as applicable
- Losses (without regard to utilization limitations):
- Business loss
- Capital loss
- Rental loss
- Farm loss
- All other losses as applicable
- Do not include carryover losses from prior years

The lists included within this line instructions are not intended to be allinclusive when calculating the amount of net loss.

If your amount of total federal net loss exceeds \$32,490, check the box on line 23b and stop here, you do not qualify for the credit.

Line 25 – Excess Earned Income over threshold

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

Line 26 and Line 27

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

Line 28 – Young Child Tax Credit

This is the amount of your allowable YCTC to claim on your tax return. This amount should also be entered on Form 540, line 76; or Form 540 2EZ, line 23b. If you file Form 540 or 540 2EZ, stop here, do not go to Step 9.

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

Line 29 – CA exemption credit percentage

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

Line 30 – Nonresident or part-year resident YCTC

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

Step 10 Qualifications for Foster Youth Tax Credit (FYTC)

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

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

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

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

Line 31 – Who is claiming the FYTC

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

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

Line 32 – Qualifying foster youth information

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

Line 33 – Consent and authorization

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

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

- CDSS Foster Care Verification Form
- County-issued letter

Email:

Mail:

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

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

California Department of Social Services (CDSS) Telephone:

916.651.8848

piar@dss.ca.gov 744 P Street, Sacramento, CA 95814

Out-of-State Inquiries:

cdss.osi@dss.ca.gov A decision on your eligibility for the FYTC may be delayed or denied

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

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

Line 34 – California Earned Income

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

Line 36 – Excess Earned Income over threshold

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

Line 37 and Line 38

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

Line 39 – Foster Youth Tax Credit

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

Step 11 Nonresident or Part-Year Resident Foster Youth Tax Credit (FYTC)

Line 40 – CA exemption credit percentage

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

Line 41 – Nonresident or part-year resident FYTC

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

Franchise Tax Board Privacy Notice on Collection

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

2022 Earned Income Tax Credit Table

Caution: This is not a tax table.

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

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

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

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

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

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

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

If the amount looking up the workshee	from	And your	number of qua	lifying child	ren is
At least	But Not Over	0	1 Your credit	2	3
14001	14050	147	480	1,320	1,485
14051	14100	147	400	1,303	1,466
14101	14150	146	477	1,286	1,447
14151	14200	146	476	1,269	1,428
14201	14250	145	474	1,252	1,409
14251	14300	145	473	1,235	1,389
14301	14350	144	471	1,218	1,370
14351	14400	144	470	1,201	1,351
14401	14450	143	468	1,184	1,332
14451	14500	143	467	1,167	1,313
14501	14550	142	465	1,150	1,294
14551	14600	142	464	1,133	1,275
14601	14650	142	462	1,116	1,256
14651	14700	141	461	1,099	1,236
14701	14750	141	459	1,082	1,217
14751	14800	140	458	1,065	1,198
14801	14850	140	456	1,048	1,179
14851	14900	139	455	1,031	1,160
14901	14950	139	453	1,014	1,141
14951	15000	138	452	997	1,122
15001	15050	138	450	980	1,103
15051	15100	137	449	963	1,083
15101	15150	137	447	946	1,064
15151	15200	136	446	929	1,045
15201	15250	136	444	912	1,026
15251	15300	136	443	895	1,007
15301	15350	135	441	878	988
15351	15400	135	440	861	969
15401	15450	134	438	844	950
15451	15500	134	437	827	930
15501	15550	133	435	810	911
15551	15600	133	434	793	892
15601	15650	132	432	776	873
15651	15700	132	431	759	854
15701	15750	131	429	742	835
15751	15800	131	428	725	816
15801	15850	131	426	708	797
15851	15900	130	425	691	777
15901	15950	130	423	674	758
15951	16000	129	422	657	739

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

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

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

If the amount looking up the workshee	from	And your	number of qua	lifying childr	en is
At least	But Not Over	0	1 Your credit i	2 s	3
22001	22050	74	240	334	339
22051	22100	73	238	332	337
22101	22150	73	237	330	334
22151	22200	72	235	328	332
22201	22250	72	234	326	330
22251	22300	71	232	324	328
22301	22350	71	231	322	326
22351	22400	70	22,9	320	324
22401	22450	70	228	318	322
22451	22500	69	226	315	320
22501	22550	69	224	313	317
22551	22600	69	223	311	315
22601	22650	68	221	309	313
22651	22700	68	220	307	311
22701	22750	67	218	305	309
22751	22800	67	217	303	307
22801	22850	66	215	301	305
22851	22900	66	214	299	303
22901	22950	65	212	297	300
22951	23000	65	211	294	298
23001	23050	64	209	292	296
23051	23100	64	208	290	294
23101	23150	64	206	288	292
23151	23200	63	205	286	290
23201	23250	63	203	284	288
23251	23300	62	202	282	285
23301	23350	62	200	280	283
23351	23400	61	199	278	281
23401	23450	61	197	276	279
23451	23500	60	196	273	277
23501	23550	60	194	271	275
23551	23600	59	193	269	273
23601	23650	59	191	267	271
23651	23700	58	190	265	268
23701	23750	58	188	263	266
23751	23800	58	187	261	264
23801	23850	57	185	259	262
23851	23900	57	184	257	260
23901	23950	56	182	255	258
23951	24000	56	181	252 inued on ne	256

Caution: This is not a tax table.

- 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.

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

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

Caution: This is not a tax table.

- 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 amoun looking up the workshe	o from	And your p	ımber of qual	ifving childre	an is
		•			
At least	But Not Over	0	1 Your credit is	2 s	3
28001	28050	19	59	82	83
28051	28100	18	57	80	81
28101	28150	18	56	78	79
28151	28200	17	54	76	77
28201	28250	17	53	74	75
28251	28300	16	51	72	73
28301	28350	16	50	70	70
28351	28400	15	48	68	68
28401	28450	15	47	66	66
28451	28500	14	45	64	64
28501	28550	14	44	61	62
28551	28600	13	42	59	60
28601	28650	13	41	57	58
28651	28700	13	39	55	-56
28701	28750	12	38	53	53
28751	28800	12	36	51	51
28801	28850	11	35	49	49
28851	28900	11	33	47	47
28901	28950	10	32	45	45
28951	29000	10	30	43	43
29001	29050	9	29	40	41
29051	29100	9	27	38	38
29101	29150	8	26	36	36
29151	29200	8	24	34	34
29201	29250	8	23	32	32
29251	29300	7	21	30	30
29301	29350	7	20	28	28
29351	29400	6	18	26	26
29401	29450	6 5	17 15	24 22	24 21
29451	29500	5	15	19	
29501 29551	29550 20600	5 4	14	19 17	19 17
29551	29600 29650	4	12	17	17
29601	29650	4	9	15	15
29051	29700	3	9 8	13	13
29701	29750	2	6	9	9
29751	29800 29850	2	ь 5	9 7	9 7
29801	29850	2	3	5	4
29851	29900	1	3	3	4
		1	2	3 1	2
29951	30000	I	<u> </u>	I	I

5		3

Frequently Asked Questions

1. Do I have to file?

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

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

• Gross income is more than \$20,913

• California adjusted gross income is more than \$16,730

- Married/RDP filing jointly and either of the following apply:
- Gross income is more than \$41,830
- California adjusted gross income is more than \$33,466

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

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

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

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

Single......\$4,852 Married/RDP filing jointly, head of household,

or qualifying surviving spouse/RDP.....\$10,054 The amounts above represent the standard deduction minus \$350.

Get Form 540 at **ftb.ca.gov/forms** or file online through **CalFile** or **e-file**. See "Steps to Determine Filing Requirements."

2. How can I get help?

Throughout California, more than 1,200 sites provide trained volunteers offering free help during the tax filing season to persons who need to file simple federal and state income tax returns. Many military bases also provide this service for members of the U.S. Armed Forces. Go to **ftb.ca.gov** and search for **vita** to find a list of participating locations or call the FTB at 800.852.5711 to find a location near you.

3. When do I have to file?

File and pay by April 18, 2023, but if you cannot file by that date, you get an automatic paperless extension to file by October 16, 2023. Any tax due must be paid by April 18, 2023, to avoid penalties and interest. Get form FTB 3519, Payment for Automatic Extension for Individuals. You cannot use Form 540 2EZ if you make an extension payment with form FTB 3519. You can CalFile, e-file, or use Form 540 or Form 540NR when you file your tax return. Also, see "Paying Your Taxes" for information regarding a one-time timeliness penalty abatement.

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

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

If all your federal Forms W-2 were not received by January 31, 2023, contact your employer. Only an employer issues or corrects federal Form W-2. California wage and withholding information is available on MyFTB at **ftb ca.gov**. For more information, call 800.338.0505, follow the recorded instructions and enter code **204** when instructed.

5. Is direct deposit safe?

Direct deposit is safe and convenient. To have your refund directly deposited into your bank account, fill in the account information on Form 540 2EZ, Side 4, line 37 and line 38. Fill in the routing and account numbers and indicate the account type.

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

If you discover an error on your California income tax return after you filed it (paper or e-file), file an amended Form 540 2EZ and attach Schedule X to correct your previously filed tax return. Get Schedule X at **ftb.ca.gov/forms** or call 800.338.0505, follow the recorded instructions, and enter code **908** when instructed.

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

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

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

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

9. How long do I keep my tax records?

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

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

Go to **ftb. ca.gov** and login or register for MyFTB or call 300.852.5711 and follow the recorded instructions to report a change of address. You may also use form FTB 3533, Change of Address for Individuals. This form is available at **ftb.ca.gov/forms**. If you change your address online or by phone, you do not need to file form FTB 3533.

11. The IRS made changes to my federal tax return. What should I do?

If your federal income tax return is examined and changed by the IRS and you owe additional tax, report these changes to the FTB within six months of the date of the final federal determination. If the changes the IRS made result in a refund due for California, claim a refund within two years of the date of the final federal determination. File an amended Form 540 2EZ and Schedule X to correct your previously filed income tax return and mail them to the following address, as applicable:

Without payment

FRANCHISE TAX BOARD PO BOX 942840 SACRAMENTO CA 94240-0001

With payment

FRANCHISE TAX BOARD PO BOX 942867 SACRAMENTO CA 92467-0001

or send a copy of federal changes to:

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

or fax the information to 916.843.2269.

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

For general tax information or questions, please call 800.852.5711.

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

Need Assistance? We're Here To Help!

Want to e-file?

Online Services

Go to **ftb.ca.gov** for:

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

Franchise Tax Board Privacy Notice on Collection

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

Your Rights and Responsibilities

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

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

Reasons for Information Requests

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

Consequences of Noncompliance

We charge penalties and interest, if you:

- Meet income requirements but do not file a valid tax return.
- Do not provide the information we request.
- Provide false information.

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

Disclosure of Information

We will not disclose your personal information, unless authorized by law. We may disclose your tax information to:

- The Internal Revenue Service.
- Other states' income tax officials.
- California government agencies and officials.
- Third parties to determine or collect your tax liabilities.
- Your authorized representative(s).

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

Responsibility for the Records

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

Phone

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

Have a question? Want to check on your refund?

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

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

Automated Phone Service

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

Code Frequently Asked Questions:

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

Code California Tax Forms and Publications:

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

General Phone Service

Telephone assistance is available year-round from 8 a.m. until 5 p.m. Monday through Friday, except holidays. Hours subject to change.

Telephone:	800.852.5711 from within the United States
·	916.845.6500 from outside the United States
	800.829.1040 for federal tax guestions, call the IRS
0 - 116 1	

California Relay Service:

711 or 800.735.2929 for persons with hearing or speaking limitations

Asistencia En Español

Asistencia telefónica está disponible durante todo el año desde las 8 a.m. hasta las 5 p.m. de lunes a viernes, excepto días feriados. Las horas están sujetas a cambios.

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

Servicio de

Retransmisión

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

Need a tax form?

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