CALIFORNIA

540

Forms & Instructions

2019

Personal Income Tax Booklet

Members of the Franchise Tax Board

California e-file

STATE OF CALIFORNIA
Franchise Tax Board

COVER GRAPHICS OMITTED FOR DOWNLOADING SPEED

Table of Contents

Important Dates

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.

April 15, 2020*	Last day to file and pay the 2019 amount you owe to avoid penalties and interest.* See form FTB 3519 for more information. * If you are living or traveling outside the United States on April 15, 2020, the dates for filing your tax return and paying your tax are different. See form FTB 3519 for more information.
October 15, 2020	Last day to file or e-file your 2019 tax return to avoid a late filing penalty and interest computed from the original due date of April 15, 2020.
April 15, 2020 June 15, 2020 September 15, 2020 January 15, 2021	The dates for 2020 estimated tax payments. Generally, you do not have to make estimated tax payments if the total of your California withholdings is 90% of your required annual payment. Also, you do not have to make estimated tax payments if you will pay enough through withholding to keep the amount you owe with your tax return under $500 ($250 if married/registered domestic partner (RDP) filing separately). However, if you do not pay enough tax either through withholding or by making estimated tax payments, you may have an underpayment penalty. See Form 540-ES instructions for more information.

$$$ for You

Earned Income Tax Credit

- **Federal Earned Income Tax Credit (EIC) –** EIC reduces your federal tax obligation, or allows a refund if no federal tax is due. You may qualify if you earned less than $50,162 ($55,952 if married filing jointly) and have qualifying children or you have no qualifying children and you earned less than $15,570 ($21,370 if married filing jointly). Go to the IRS website at **irs.gov/taxtopics** and choose topic **601**, see the federal income tax booklet, or go to **irs.gov** and search for **eitc assistant**.
- **California Earned Income Tax Credit (EITC) –** EITC reduces your California tax obligation, or allows a refund if no California tax is due. You may qualify if you have wage income earned in California and/or net earnings from self-employment of less than $30,001. You do not need a child to qualify. For more information, go to **ftb.ca.gov** and search for **EITC** or get form FTB 3514, California Earned Income Tax Credit.

Young Child Tax Credit

- **Young Child Tax Credit (YCTC) –** YCTC reduces your California tax obligation, or allows a refund if no California tax is due. You may qualify for the credit if you qualified for the CA EITC and you 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 the instructions for Form 540, line 76, and get form FTB 3514.

Refund of Excess State Disability Insurance (SDI) – If you worked for at least two employers during 2019 who together paid you more than $118,371 in wages, you may qualify for a refund of excess SDI. See the instructions on page 13.

Common Errors and How to Prevent Them

Help us process your tax return quickly and accurately. When we find an error, it requires us to stop to verify the information on the tax return, which slows processing. The most common errors consist of:

- Claiming the wrong amount of estimated tax payments.
- Claiming the wrong amount of standard deduction or itemized deductions.
- Claiming a dependent already claimed on another return.
- The amount of refund or payments made on an original return does not match our records when amending your tax return.
- Claiming the wrong amount of withholding by incorrectly totaling or transferring the amounts from your W-2.
- Claiming the wrong amount of real estate withholding.
- Claiming the wrong amount of SDI.
- Claiming the wrong amount of exemption credits.

To avoid errors and help process your tax return faster, use these helpful hints when preparing your tax return.

Claiming estimated tax payments:

- Verify the amount of estimated tax payments claimed on your tax return matches what you sent to the Franchise Tax Board (FTB) for that year. Go to **ftb.ca.gov** and login or register for MyFTB to view your total estimated tax payments before you file your tax return.
- Verify the overpayment amount from your 2018 tax return you requested to be applied to your 2019 estimated tax.

Claiming state disability insurance:

- Verify the amount of SDI used to figure the amount of excess SDI claimed on Form 540, line 74, matches amounts from your W-2's.

Claiming standard deduction or itemized deductions:

- See Form 540, line 18 instructions and worksheets for the amount of standard deduction or itemized deductions you can claim.

Claiming withholding amounts:

- Go to **ftb.ca.gov** and login or register for MyFTB to verify withheld amount or see instructions for line 71 of Form 540. Confirm only California income tax withheld is claimed.
- Verify real estate or other withholding amount from Form 592-B, Resident and Nonresident Withholding Statement, and Form 593, Real Estate Withholding Tax Statement. See instructions for line 73 of Form 540.

Claiming refund or payments made on an original return when amending your tax return:

- Go to **ftb.ca.gov** and login or register for MyFTB to check tax return records for refund or payments made.
- Verify the amount from your original return line 115 of Form 540 and include any adjustment by FTB.

Use e-file:

- By using e-file, you can eliminate many common errors. Go to **ftb.ca.gov** and search for **efile options**.

Do I Have to File?

Steps to Determine Filing Requirement

Step 1: Is your gross income (all income received from all sources in the form of money, goods, property, and services 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, go to Step 3.

Step 3: If your income is less than the amounts on the chart you may still have a filing requirement. See "Requirements for Children with Investment Income" and "Other Situations When You Must File." Do those instructions apply to you? If yes, you have a filing requirement. If no, go to Step 4.

Step 4: Are you married/RDP filing separately with separate property income? If no, you do not have a filing requirement. If yes, prepare a tax return. If you owe tax, you have a filing requirement.

On 12/31/19, my filing status was:	and on 12/31/19, my age was: (If your 65th birthday is on January 1, 2020, you are considered to be age 65 on December 31, 2019)	California Gross Income			California Adjusted Gross Income		
		Dependents			Dependents		
		0	1	2 or more	0	1	2 or more
Single or Head of household	Under 65 65 or older	18,241 24,341	30,841 33,791	40,291 41,351	14,593 20,693	27,193 30,143	36,643 37,703
Married/RDP filing jointly Married/RDP filing separately (The income of both spouses/RDPs must be combined; both spouses/RDPs may be required to file a tax return even if only one spouse/RDP had income over the amounts listed.)	Under 65 (both spouses/RDPs) 65 or older (one spouse/RDP) 65 or older (both spouses/RDPs)	36,485 42,585 48,685	49,085 52,035 58,135	58,535 59,595 65,695	29,190 35,290 41,390	41,790 44,740 50,840	51,240 52,300 58,400
Qualifying widow(er)	Under 65 65 or older		30,841 33,791	40,291 41,351		27,193 30,143	36,643 37,703
Dependent of another person Any filing status	Any age	More than your standard deduction (Use the California Standard Deduction Worksheet for Dependents on page 10 to figure your standard deduction.)					

Requirements for Children with Investment Income

California law conforms to federal law which allows parents' election to report a child's interest and dividend income from children under age 19 or a student under age 24 on the parent's tax return. For each child under age 19 or student under age 24 who received more than $2,200 of investment income in 2019, complete Form 540 and form FTB 3800, Tax Computation for Certain Children with Unearned Income, to figure the tax on a separate Form 540 for your child.

If you qualify, you may elect to report your child's income of $11,000 or less (but not less than $1,100) on your tax return by completing form FTB 3803, Parents' Election to Report Child's Interest and Dividends. To make this election, your child's income must be **only** from interest and/or dividends. To get forms FTB 3800 or FTB 3803, see "Order Forms and Publications" or go to **ftb.ca.gov/forms**.

Other Situations When You Must File

If you have a tax liability for 2019 or owe any of the following taxes for 2019, you must file Form 540.

- Tax on a lump-sum distribution.
- Tax on a qualified retirement plan including an Individual Retirement Arrangement (IRA) or an Archer Medical Savings Account (MSA).
- Tax for children under age 19 or student under age 24 who have investment income greater than $2,200 (see paragraph above).
- Alternative minimum tax.
- Recapture taxes.
- Deferred tax on certain installment obligations.
- Tax on an accumulation distribution from a trust.

Filing Status

Use the same filing status for California that you used for your federal income tax return, unless you are a registered domestic partnership (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 are an RDP and file head of household for federal purposes, you may file head of household for California purposes only if you meet the requirements to be considered unmarried or considered not in a domestic partnership.

Exception: If you file a joint tax return for federal purposes, you may file separately for California if either spouse was either of the following:

- An active member of the United States armed forces or any auxiliary military branch during 2019.
- A nonresident for the entire year and had no income from California sources during 2019.

  Community Property States: If the spouse earning the California source income is domiciled in a community property state, community income will be split equally between the spouses. Both spouses will have California source income and they will not qualify for the nonresident spouse exception.

If you had no federal filing requirement, use the same filing status for California that you would have used to file a federal income tax return.

If you filed a joint tax return and either you or your spouse/RDP was a nonresident for 2019, file Form 540NR, California Nonresident or Part-Year Resident Income Tax Return.

Single

You are single if any of the following was true on December 31, 2019:

- You were not married or an RDP.
- You were divorced under a final decree of divorce, legally separated under a final decree of legal separation, or terminated your registered domestic partnership.
- You were widowed before January 1, 2019, and did not remarry or enter into another registered domestic partnership in 2019.

Married/RDP Filing Jointly

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

- You were married or an RDP as of December 31, 2019, even if you did not live with your spouse/RDP at the end of 2019.
- Your spouse/RDP died in 2019 and you did not remarry or enter into another registered domestic partnership in 2019.
- Your spouse/RDP died in 2020 before you filed a 2019 tax return.

Married/RDP Filing Separately

- Community property rules apply to the division of income if you use the married/RDP filing separately status. For more information, get FTB Pub. 1031, Guidelines for Determining Resident Status, FTB Pub. 737, Tax Information for Registered Domestic Partners, or FTB Pub. 1032, Tax Information for Military Personnel. To get forms see "Order Forms and Publications" or go to **ftb.ca.gov/forms**.
- You cannot claim a personal exemption credit for your spouse/RDP even if your spouse/RDP had no income, is not filing a tax return, and is not claimed as a dependent on another person's tax return.
- You may be able to file as head of household if your child lived with you and you lived apart from your spouse/RDP during the entire last six months of 2019.

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

- You were unmarried and not in a registered domestic partnership, or you met the requirements to be considered unmarried or considered not in a registered domestic partnership on December 31, 2019.
- You paid more than one-half the cost of keeping up your home for the year in 2019.
- 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.
- 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 either 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 HOH filing status was determined.

Beginning in tax year 2018, 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 "Order Forms and Publications" or go to **ftb.ca.gov/forms.**

Qualifying Widow(er)
Check the box on Form 540, line 5 and use the joint return tax rates for 2019 if **all** five of the following apply:

- Your spouse/RDP died in 2017 or 2018 and you did not remarry or enter into another registered domestic partnership in 2019.
- 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 2019:
  - The child had gross income of $4,200 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 widow(er)" filing status.
- This child lived in your home for all of 2019. Temporary absences, such as for vacation or school, 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.

What's New and Other Important Information for 2019

Differences between California and Federal Law

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, and the Business Entity tax booklets.

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

Conformity – For updates regarding federal acts, go to **ftb.ca.gov** and search for **conformity**.

2019 Tax Law Changes/What's New

Health Care Mandate – Effective January 1, 2020, the Minimum Essential Coverage Individual Mandate requires Californians to obtain and maintain qualifying health insurance coverage. Those who choose to go without coverage could face a financial penalty unless they qualify for an exemption. For information about health coverage options and financial help, go to **coveredca.com**. For information about the penalty, go to **ftb.ca.gov/healthmandate**.

Voluntary Contributions – You may contribute to the following new fund:

- Suicide Prevention Voluntary Tax Contribution Fund

Loophole Closure and Small Business and Working Families Tax Relief Act of 2019 – The Tax Cuts and Jobs Act (TCJA) signed into law on December 22, 2017, made changes to the IRC. California R&TC does not conform to all of the changes. In general, for taxable years beginning on or after January 1, 2019, California conforms to the following TCJA provisions:

- California Achieving a Better Life Experience (ABLE) Program
- Student loan discharged on account of death or disability
- Federal Deposit Insurance Corporation (FDIC) Premiums
- Excess employee compensation
- Excess business loss

Like-Kind Exchanges – The TCJA amended IRC Section 1031 limiting the nonrecognition of gain or loss on like-kind exchanges to real property held for productive use or investment. California conforms to this change under the TCJA for exchanges initiated after January 10, 2019. However, for California purposes, with regard to individuals, this limitation only applies to:

- A taxpayer who is a head of household, a surviving spouse, or spouse filing a joint return with adjusted gross income (AGI) of $500,000 or more for the taxable year in which the exchange begins.
- Any other taxpayer filing an individual return with AGI of $250,000 or more for the taxable year in which the exchange begins.

Get Schedule D-1, Sales of Business Property, for more information.

Young Child Tax Credit – For taxable years beginning on or after January 1, 2019, the refundable Young Child Tax Credit (YCTC) is available to taxpayers who also qualify for the California Earned Income Tax Credit (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. The maximum amount of credit allowable for a qualified taxpayer is $1,000. 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 the instructions for line 76 of Form 540, California Resident Income Tax Return and get form FTB 3514.

Net Operating Loss (NOL) Carrybacks – For taxable years beginning on or after January 1, 2019, net operating loss carrybacks are **not** allowed.

Alimony – California law does not conform to changes made by the TCJA to federal law regarding alimony and separate maintenance payments that are not deductible by the payor spouse, and are not includable in the income of the receiving spouse, if made under any divorce or separation agreement executed after December 31, 2018, or executed on or before December 31, 2018, and modified after that date (if the modification expressly provides that the amendments apply). See Schedule CA (540) specific line instructions for more information.

Small Business Accounting/Percentage of Completion Method – For taxable years beginning on or after January 1, 2019, California law generally conforms to the TCJA's definition of small businesses as taxpayers whose average annual gross receipts over three years do not exceed $25 million. These small businesses are exempt from the requirement of using the Percentage of Completion Method of accounting for any construction contract if the contract is estimated to be completed within two years from the date the contract was entered into. A taxpayer may elect to apply the provision regarding accounting for long term contracts to contracts entered into on or after January 1, 2018.

Student Loan Discharged Due to Closure of a For-Profit School – California law allows an income exclusion for an eligible individual who is granted a discharge of any student loan under specified conditions. This income exclusion has now been expanded to include a discharge of student loans occurring on or after January 1, 2019, and before January 1, 2024, for individuals who attended a Brightwood College school or a location of The Art Institute of California. Additional information can be found in the instructions for California Schedule CA (540).

Charitable Contribution and Business Expense Deduction Disallowance – For taxable years beginning on or after January 1, 2014, California law disallows a charitable contribution deduction to an educational organization that is a postsecondary institution or to the Key Worldwide Foundation, and a deduction for a business expense related to a payment to the Edge College and Career Network, LLC, to a taxpayer who meets specific conditions, including that they are named in any of several specified criminal complaints. For taxable years 2014 through 2018, file an amended Form 540 and Schedule X to report the correct amount of charitable contribution and business expense deductions. Additional information can be found in the instructions of California Schedule CA (540).

Real Estate Withholding Statement – Effective January 1, 2020, the real estate withholding forms and instructions have been consolidated into one new **Form 593, Real Estate Withholding Statement**. For more information, get Form 593.

Other Important Information

California Earned Income Tax Credit (EITC) – For taxable years beginning on or after January 1, 2018, the age limit for an eligible individual without a qualifying child is revised to 18 years or older. For more information, go to **ftb.ca.gov** and search for **EITC** or get form FTB 3514.

New Employment Credit – The sunset date for the New Employment Credit is extended until taxable years beginning before January 1, 2026. For more information, go to **ftb.ca.gov** and search for **nec** or get form FTB 3554, New Employment Credit.

California Competes Tax Credit – The sunset date for the California Competes Tax Credit is extended until taxable years beginning before January 1, 2030. For more information, go to the GO-Biz website at **business.ca.gov** or **ftb.ca.gov** and search for **ca competes** or get form FTB 3531, California Competes Tax Credit.

Native American Earned Income Exemption – For taxable years beginning on or after January 1, 2018, federally recognized tribal members living in California Indian country who earn income from any federally recognized California Indian country are exempt from California taxation. This exemption applies only to earned income. Enrolled tribal members who receive per capita income must reside in their affiliated tribe's Indian country to qualify for tax exempt status. Additional information can be found in the instructions for Schedule CA (540) and form FTB 3504, Enrolled Tribal Member Certification.

IRC Section 965 Deferred Foreign Income – Under federal law, if you own (directly or indirectly) certain foreign corporations, you may have to include on your return certain deferred foreign income. California does not conform. For more information, see the Schedule CA (540) instructions.

Global Intangible Low-Taxed Income (GILTI) Under IRC Section 951A – Under federal law, if you are a U.S. shareholder of a controlled foreign corporation, you must include your GILTI in your income. California does not conform. For more information, see the Schedule CA (540) instructions.

Wrongful Incarceration Exclusion – California law conforms to federal law excluding from gross income certain amounts received by wrongfully incarcerated individuals for taxable years beginning before, on, or after January 1, 2018. If you included income for wrongful incarceration in a prior taxable year, you can file an amended California personal income tax return for that year. If the normal statute of limitations has expired, you must file a claim by January 1, 2019.

College Access Tax Credit – For taxable years beginning on and after January 1, 2017, and before January 1, 2023, the College Access Tax Credit (CATC) is available to entities awarded the credit from the California Educational Facilities Authority (CEFA). The credit is 50% of the amount contributed by the taxpayer for the taxable year to the College Access Tax Credit Fund. The amount of the credit is allocated and certified by the CEFA. For more information, go to the CEFA website at **treasurer.ca.gov** and search for **catc**.

Schedule X, California Explanation of Amended Return Changes – For taxable years beginning on or after January 1, 2017, use Schedule X to determine any additional amount you owe or refund due to you, and to provide reason(s) for amending your previously filed income tax return. For additional information, see "Instructions for Filing a 2019 Amended Return" on page 27.

Improper Withholding on Severance Paid to Veterans – The 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.

New Donated Fresh Fruits or Vegetables Credit – For taxable years beginning on or after January 1, 2017 and before January 1, 2022, qualified taxpayers may claim the New Donated Fresh Fruits or Vegetables Credit. This tax credit is for donations of fresh fruits or vegetables made to California food banks. The amount of the tax credit is 15% of the qualified value of the donated item, based on weighted average wholesale price. The credit may be claimed only on a timely filed original return. However, any credit not used in the taxable year may be carried forward up to seven years. For more information, get form FTB 3814, New Donated Fresh Fruits or Vegetables Credit.

Low-Income Housing Credit-Allocations to Partners – For partnerships owning projects that receive a preliminary reservation of the Low-Income Housing Credit (LIHC) before January 1, 2020, the prior law exception that requires a partnership to allocate the credit among partners based upon the partnership agreement is re-enacted.

Sale of Credit – For projects that receive a preliminary reservation of the LIHC beginning on or after January 1, 2016, and before January 1, 2020, a taxpayer may make an irrevocable election in its application to the California Tax Credit Allocation Committee to sell all or any portion of the LIHC allowed to one or more unrelated parties for each taxable year in which the credit is allowed. An original purchaser is allowed a one-time resale of that credit to one or more unrelated parties. For more information, get form FTB 3521, Low-Income Housing Credit, or go to the California Tax Credit Allocation Committee website at **treasurer.ca.gov/ctcac**.

California Achieving a Better Life Experience (ABLE) Program – For taxable years beginning on or after January 1, 2016, the California Qualified ABLE Program was established and California generally conforms to the federal income tax treatment of ABLE accounts. This program was established to help blind or disabled U.S. residents save money in a tax-favored ABLE account to maintain health, independence, and quality of life. Additional information can be found in the instructions of form FTB 3805P, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts.

New California Motion Picture and Television Production Credit – For taxable years beginning on or after January 1, 2016, a new California motion picture and television production credit will be allowed to a qualified taxpayer. The credit is allocated and certified by the California Film Commission (CFC). The qualified taxpayer can:

- Offset the credit against income tax liability.
- Sell the credit to an unrelated party (independent films only).
- Assign the credit to an affiliated corporation.
- Apply the credit against qualified sales and use taxes.

For more information, get form FTB 3541, California Motion Picture and Television Production Credit, form FTB 3551, Sale of Credit Attributable to an Independent Film, go to **ftb.ca.gov** and search for **motion picture**, or go to the CFC website at **film.ca.gov** and search for **incentives**.

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

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

Dependent Social Security Number (SSN) – Taxpayers claiming an exemption credit must write each dependent's SSN in the spaces provided within line 10 for the California Form 540.

Financial Incentive for Seismic Improvement – Taxpayers can exclude from gross income any amount received as loan forgiveness, grant, credit, rebate, voucher, or other financial incentive issued by the California Residential Mitigation Program or the California Earthquake Authority to assist a residential property owner or occupant with expenses paid, or obligations incurred, for earthquake loss mitigation. Additional information can be found in the instructions for California Schedule CA (540).

Natural Heritage Preservation Credit – For qualified contributions made on or after January 1, 2015, the credit carryover period has been extended to 15 years or until exhausted, whichever occurs first. Any unused credits remaining before January 1, 2015, will remain subject to an eight-year carryover provision. In addition, the period for when a qualified contribution is made, for which a tax credit will be allowed, has been extended to June 30, 2020.

Disaster Losses – For taxable years beginning on or after January 1, 2014, and before January 1, 2024, taxpayers may deduct a disaster loss for any loss sustained in any city, county, or city and county in California that is proclaimed by the Governor to be in a state of emergency. For these Governor-only declared disasters, subsequent state legislation is not required to activate the disaster loss provisions. Additional information can be found in the instructions for California form FTB 3805V, Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations – Individuals, Estates, and Trusts.

Head of Household – California requires taxpayers who use head of household (HOH) filing status to file form FTB 3532, Head of Household Filing Status Schedule, to report how the HOH filing status was determined. To get form FTB 3532, see "Order Forms and Publications" or go to **ftb.ca.gov/forms**.

Penalty Assessed by Professional Sports League – An owner of all or part of a professional sports franchise will not be allowed a deduction for the amount of any fine or penalty paid or incurred, that was assessed or imposed by the professional sports league that includes that franchise. Additional information can be found in the instructions for California Schedule CA (540).

New Employment Credit – For taxable years beginning on or after January 1, 2014, and before January 1, 2021, the New Employment Credit (NEC) is available to a qualified taxpayer that hires a qualified full-time employee on or after January 1, 2014, and pays or incurs qualified wages attributable to work performed by the qualified full-time employee in a designated census tract or economic development area, and receives a **tentative credit reservation** for that qualified full-time employee. In addition, an **annual certification of employment** is required with respect to each qualified full-time employee hired in a previous taxable year. In order to be allowed a credit, the qualified taxpayer must have a net increase in the total number of full-time employees in California. Any credits not used in the taxable year may be carried forward up to five years. If a qualified employee is terminated within the first 36 months after beginning employment, the employer may be required to recapture previously taken credits. For more information, go to **ftb.ca.gov** and search for **nec** or get form FTB 3554, New Employment Credit.

Repeal of Geographically Targeted Economic Development Area Tax Incentives – The California legislature repealed and made changes to all of the Geographically Targeted Economic Development Area (G-TEDA) Tax Incentives. Enterprise Zones (EZ) and Local Agency Military Base Recovery Areas (LAMBRA) were repealed on January 1, 2014. The Targeted Tax Areas (TTA) and Manufacturing Enhancement Areas (MEA) both expired on December 31, 2012. For more information, get the applicable EDA booklet.

California Competes Tax Credit – For taxable years beginning on and after January 1, 2014, and before January 1, 2030, the California Competes Tax Credit is available to businesses that want to come to California or stay and grow in California. Tax credit agreements will be negotiated by the Governor's Office of Business and Economic Development (GO-Biz) and approved by the California Competes Tax Credit Committee. The California Competes Tax Credit only applies to state income or franchise tax. Taxpayers who are awarded a contract by the committee will claim the credit on their income or franchise tax returns using credit code 233. The credit can reduce tax below the tentative minimum tax. Any credits not used in the taxable year may be carried forward up to six years. For more information, go to the GO-Biz website at **business.ca.gov** or **ftb.ca.gov** and search for **ca competes** or get form FTB 3531, California Competes Tax Credit.

Like-Kind Exchanges – California requires taxpayers who exchange property located in California for like-kind property located outside of California under IRC Section 1031, to file an annual information return with the FTB. For more information, get form FTB 3840, California Like-Kind Exchanges, or go to **ftb.ca.gov** and search for **like kind**.

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

You can request a waiver from mandatory e-pay if one or more of the following is true:

- You have not made an estimated tax or extension payment in excess of $20,000 during the current or previous taxable year.
- Your total tax liability reported for the previous taxable year did not exceed $80,000.
- The amount you paid is not representative of your total tax liability.

For more information or to obtain the waiver form, go to **ftb.ca.gov/e-pay**. Electronic payments can be made using Web Pay on FTB's website, EFW as part of the e-file return, or your credit card.

Estimated Tax Payments – Taxpayers are required to pay 30% of the required annual payment for the 1st required installment, 40% of the required annual payment for the 2nd required installment, no installment is due for the 3rd required installment, and 30% of the required annual payment for the 4th required installment.

Taxpayers with a tax liability less than $500 ($250 for married/RDP filing separately) do not need to make estimated tax payments.

Backup Withholding – With certain limited exceptions, payers that are required to withhold and remit backup withholding to the Internal Revenue Service (IRS) are also required to withhold and remit to the FTB on income sourced to California. If the payee has backup withholding, the payee must contact the FTB to provide a valid taxpayer identification number, before filing the tax return. Failure to provide a valid taxpayer identification number may result in a denial of the backup withholding credit. For more information, go to **ftb.ca.gov** and search for **backup withholding**.

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 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.

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

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.

California Disclosure Obligations – If the individual was involved in a reportable transaction, including a listed transaction, the individual may have a disclosure requirement. Attach federal Form 8886, Reportable Transaction Disclosure Statement, to the back of the California tax return along with any other supporting schedules. If this is the first time the reportable transaction is disclosed on the tax return, send a duplicate copy of the federal Form 8886 to the address below. The FTB may impose penalties if the individual fails to file federal Form 8886, or fails to provide any other required information. A material advisor is required to provide a reportable transaction number to all taxpayers and material advisors for whom the material advisor acts as a material advisor.

TAX SHELTER FILING
ABS 389 MS F340
FRANCHISE TAX BOARD
PO BOX 1673
SACRAMENTO CA 95812-9900

For more information, go to **ftb.ca.gov** and search for **disclosure obligation.**

Which Form Should I Use?

✓Tip e-file and you won't have to decide which form to use! The software will select the correct form for you.

Were you and your spouse/RDP residents during the entire year 2019?

Yes. Check the chart below to see which form to use.
No. Use Form 540NR. To download or order the California Nonresident or Part-Year Resident Income Tax Booklet, go to **ftb.ca.gov/forms** or see, "Where to Get Income Tax Forms and Publications."

	Form 540 2EZ **Form not included in this booklet. If you qualify to use Form 540 2EZ, see "Where To Get Income Tax Forms and Publications" to download or order this form.**	**Form 540**
Filing Status	Single, married/RDP filing jointly, head of household, qualifying widow(er)	Any filing status
Dependents	0-3 allowed	All dependents you are entitled to claim
Amount of Income	Total income of: • $100,000 or less if single or head of household • $200,000 or less if married/RDP filing jointly or qualifying widow(er) You cannot use Form 540 2EZ if you (or your spouse/RDP) can be claimed as a dependent by another taxpayer, and your TOTAL income is less than or equal to $15,087 if single; $30,124 if married/RDP filing jointly or qualifying widow(er); or $21,324 if head of household.	Any amount of income
Sources of Income	Only income from: • Wages, salaries, and tips • Taxable interest, dividends, and pensions • Taxable scholarship and fellowship grants (only if reported on Form(s) W-2) • Capital gains from mutual funds (reported on Form 1099-DIV, box 2a only) • Unemployment compensation reported on Form 1099-G • Paid Family Leave Insurance • U.S. social security benefits • Tier 1 and tier 2 railroad retirement payments	All sources of income
Adjustments to Income	No adjustments to income	All adjustments to income
Standard Deduction	Allowed	Allowed
Itemized Deductions	No itemized deductions	All itemized deductions
Payments	Only withholding shown on Form(s) W-2 and 1099-R	• Withholding from all sources • Estimated tax payments • Payments made with extension • Excess State Disability Insurance (SDI) or Voluntary Plan Disability Insurance (VPDI)
Tax Credits	• Refundable California earned income tax credit • Refundable young child tax credit • Personal exemption credit • Senior exemption credit • Up to three dependent exemption credits • Nonrefundable renter's credit	All tax credits
Other Taxes	Only tax computed using the 540 2EZ Table	All taxes

✓Tip

If you qualify to use Form 540 2EZ, you may be eligible to use CalFile.
Visit **ftb.ca.gov** and search for **calfile**. It's fast, easy, and free.

If you don't qualify for CalFile, you qualify for e-file.
Go to **ftb.ca.gov** and search for **efile options**.

2019 Instructions for Form 540 — 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).

Before You Begin

Complete your federal income tax return Form 1040, U.S. Individual Income Tax Return, or Form 1040-SR, U.S. Tax Return for Seniors, before you begin your Form 540, California Resident Income Tax Return. Use information from your federal income tax return to complete your Form 540. Complete and mail Form 540 by April 15, 2020. If unable to mail your tax return by this date, see page 2.

✓Tip You may qualify for the federal earned income credit. See page 2 for more information.

Note: The lines on Form 540 are numbered with gaps in the line number sequence. For example, lines 20 through 30 do not appear on Form 540, so the line number that follows line 19 on Form 540 is line 31.

Caution: Form 540 has five sides. When filing Form 540, you must send all five sides to the Franchise Tax Board (FTB).

If you need to amend your California resident income tax return, complete an amended Form 540 and check the box at the top of Form 540 indicating AMENDED return. Attach Schedule X, California Explanation of Amended Return Changes, to the amended Form 540. For specific instructions, see "Instructions for Filing a 2019 Amended Return" on page 27.

To use our automated phone service and codes, call 800.338.0505. For the complete code list, see Automated Phone Service section.

Filling in Your Tax Return

- Use black or blue ink on the tax return you send to the FTB.
- Enter your social security number(s) or individual taxpayer identification number(s) at the top of Form 540, Side 1.
- Print numbers and CAPITAL LETTERS in the space provided. Be sure to line up dollar amounts.
- If you do not have an entry for a line, leave it blank unless the instructions for a line specifically tell you to enter -0-. **Do not** enter a dash, or the word "NONE."

Name(s) and Address

Print your first name, middle initial, last name, and street 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.

Principal Business Activity (PBA) Code
For federal Schedule C (Form 1040 or 1040-SR), Profit or Loss From Business (Sole Proprietorship) business filers, enter the numeric PBA code from federal Schedule C (Form 1040 or 1040-SR), line B.

Date of Birth (DOB)
Enter your DOBs (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 or your spouse/RDP filed your 2018 tax return under a different last name, write the last name **only** from the 2018 tax return.

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

Enter your SSN in the spaces provided. If filing 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 resident alien for federal tax purposes, and the Internal Revenue Service (IRS) issued you an ITIN, enter the ITIN in the space 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. It is a nine-digit number that always starts with the number 9.

Filing Status

Line 1 through Line 5 – Filing Status

Check only one box for line 1 through line 5. Enter the required additional information if you checked the box on line 3 or line 5. For filing status requirements, see page 3.

Use the same filing status for California that you used for your federal income tax return.

Exception: If you file a joint tax return for federal purposes, you may file separately for California if either spouse was either of the following:

- An active member of the United States armed forces or any auxiliary military branch during 2019.
- A nonresident for the entire year and had no income from California sources during 2019.

  Caution – Community Property States: If the spouse earning the California source income is domiciled in a community property state, community income will be split equally between the spouses. Both spouses will have California source income and they will not qualify for the nonresident spouse exception.

If you had no federal filing requirement, use the same filing status for California you would have used to file a federal income tax return.

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

If you filed a joint tax return and either you or your spouse/RDP was a nonresident for 2019, you **must file** the Form 540NR, California Nonresident or Part-Year Resident Income Tax Return.

Exemptions

Line 6 – Can be Claimed as Dependent

601 Check the box on line 6 if someone else can claim you or your spouse/RDP as a dependent on their tax return, even if they chose not to.

Line 7 – Personal Exemptions

Did you check the box on line 6?

No Follow the instructions on Form 540, line 7.

Yes Ignore the instructions on Form 540, line 7. Instead, enter in the box on line 7 the amount shown below for your filing status:

- Single or married/RDP filing separately, enter -0-.
- Head of household, enter -0-.
- Married/RDP filing jointly and both you and your spouse/RDP can be claimed as dependents, enter -0-.
- Married/RDP filing jointly and only one spouse/RDP can be claimed as a dependent, enter 1.

Do not claim this credit if someone else can claim you as a dependent on their tax return.

Line 8 – Blind Exemptions

The first year you claim this exemption credit, attach a doctor's statement to the back of Form 540 indicating you or your spouse/RDP are visually impaired. If you e-file, attach any requested forms, schedules and documents according to your software's instructions. Visually impaired means not capable of seeing better than 20/200 while wearing glasses or contact lenses, or if your field of vision is not more than 20 degrees.

Do not claim this credit if someone else can claim you as a dependent on their tax return.

Line 9 – Senior Exemptions

If you were 65 years of age or older by December 31, 2019,* you should claim an additional exemption credit on line 9. If you are married/or an RDP, each spouse/RDP 65 years of age or older should claim an additional credit. You may contribute all or part of this credit to the California Seniors Special Fund. See "Voluntary Contribution Fund Descriptions" for more information.

*If your 65th birthday is on January 1, 2020, you are considered to be age 65 on December 31, 2019.

Do not claim this credit if someone else can claim you as a dependent on their tax return.

Line 10 – Dependent Exemptions

To claim an exemption credit for each of your dependents, you must write each dependent's first and last name, SSN and relationship to you in the space provided. If you are claiming more than three dependents, attach a statement with the required dependent information to your tax return. Count the number of dependents listed and enter the total in the box on line 10. Multiply the number you entered by the pre-printed dollar amount and enter the result.

If your dependent child was born and died in 2019 and you do not have an SSN for the child, enter "Died" in the space provided for the SSN 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.

Line 11 – Exemption Amount

Add line 7 through line 10 and enter the total dollar amount of all exemptions for personal, blind, senior, and dependent.

Taxable Income

Refer to your completed federal income tax return to complete this section.

Line 12 – State Wages

204

Enter the total amount of your state wages from all states from each of your federal Form(s) W-2, Wage and Tax Statement. This amount appears on Form W-2, box 16.

If you received wages and do not have a Form W-2, see "Attachments to your tax return."

Line 13 – Federal Adjusted Gross Income (AGI) from federal Form 1040 or Form 1040-SR, line 8b

RDPs who file a California tax return as married/RDP filing jointly and have no RDP adjustments between federal and California, combine their individual AGIs from their federal tax returns filed with the IRS. Enter the combined AGI on line 13.

RDP adjustments include but are not limited to the following:

- Transfer of property between spouses/RDPs
- Capital loss
- Transactions between spouses/RDPs
- Sale of residence
- Dependent care assistance
- Investment interest
- Qualified residence interest acquisition loan & equity loan
- Expense depreciation property limits
- Individual Retirement Account
- Interest education loan
- Rental real estate passive loss
- Rollover of publicly traded securities gain into specialized small business investment companies

RDPs filing as married/RDP filing separately, former RDPs filing separately, and RDPs with RDP adjustments will use the California RDP Adjustments Worksheet in FTB Pub. 737, Tax Information for Registered Domestic Partners, or complete a federal pro forma Form 1040 or 1040-SR. Transfer the amount from the California RDP Adjustments Worksheet, line 23, column D, or federal pro forma Form 1040 or 1040-SR, line 8b, to Form 540, line 13.

Line 14 – California Adjustments – Subtractions [from Schedule CA (540), Part I, line 23, column B]

If there are no differences between your federal and California income or deductions, do not file a Schedule CA (540), California Adjustments — Residents.

If there are differences between your federal and California income, i.e. social security, complete Schedule CA (540). Follow the instructions for Schedule CA (540). Enter on line 14 the amount from Schedule CA (540), Part I, line 23, column B. If a negative amount, see Schedule CA (540), Part I, line 23 instructions.

Line 15 – Subtotal

Subtract the amount on line 14 from the amount on line 13. Enter the result on line 15. If the amount on line 13 is less than zero, combine the amounts on line 13 and line 14 and enter the result in parentheses. For example: "(12,325)."

Line 16 – California Adjustments – Additions [from Schedule CA (540), Part I, line 23, column C]

If there are differences between your federal and California deductions, complete Schedule CA (540). Follow the instructions for Schedule CA (540). Enter on line 16 the amount from Schedule CA (540), Part I, line 23, column C. If a negative amount, see Schedule CA (540), Part I, line 23 instructions.

Line 18 – California Itemized Deductions or California Standard Deduction

Decide whether to itemize your charitable contributions, medical expenses, mortgage interest paid, taxes, etc., or take the standard deduction. Your California income tax will be less if you take the **larger** of:

- Your California itemized deductions.
- Your California standard deduction.

California itemized deductions may be limited based on federal AGI. To compute limitations, use Schedule CA (540). RDPs use your recalculated federal AGI to figure your itemized deductions.

On federal tax returns, individual taxpayers who claim the standard deduction are allowed an additional deduction for net disaster losses. For California, deductions for disaster losses are only allowed for those individual taxpayers who itemized their deductions.

If married/or an RDP and filing separate tax returns, you and your spouse/RDP must either both itemize your deductions (even if the itemized deductions of one spouse/RDP are less than the standard deduction) or both take the standard deduction.

If someone else can claim you as a dependent, you may claim the greater of the standard deduction or your itemized deductions. To figure your standard deduction, use the Form 540 – California Standard Deduction Worksheet for Dependents.

Itemized deductions. Figure your California itemized deductions by completing Schedule CA (540), Part II, lines 1 through 30. Enter the result on Form 540, line 18.

If you did not itemize deductions on your federal income tax return but will itemize deductions for your Form 540, first complete federal Schedule A (Form 1040 or 1040-SR), Itemized Deductions. Then check the box on Side 2, Part II of the Schedule CA (540) and complete Part II. Attach both the federal Schedule A (Form 1040 or 1040-SR) and California Schedule CA (540) to the back of your tax return.

Standard deduction. Find your standard deduction on the California Standard Deduction Chart for Most People. If you checked the box on Form 540, line 6, use the California Standard Deduction Worksheet for Dependents.

California Standard Deduction Chart for Most People

Do not use this chart if your parent, or someone else, can claim you (or your spouse/RDP) as a dependent on their tax return.

Your Filing Status	Enter On Line 18
1 – Single	$4,537
2 – Married/RDP filing jointly	$9,074
3 – Married/RDP filing separately	$4,537
4 – Head of household	$9,074
5 – Qualifying widow(er)	$9,074

The California standard deduction amounts are less than the federal standard deduction amounts.

California Standard Deduction Worksheet for Dependents

Use this worksheet only if your parent, or someone else, can claim you (or your spouse/RDP) as a dependent on their return.
Use whole dollars only.

1. Enter your earned income from: line 2 of the "Standard Deduction Worksheet for Dependents" in the instructions for federal Form 1040 or 1040-SR . . . 1 ________
2. Minimum standard deduction . . . 2 $1,100.00
3. Enter the larger of line 1 or line 2 here . . . 3 ________
4. Enter the amount shown for your filing status
   - Single or married/RDP filing separately, enter $4,537
   - Married/RDP filing jointly, head of household, or qualifying widow(er), enter $9,074 . . . 4 ________
5. **Standard deduction.** Enter the **smaller** of line 3 or line 4 here and on Form 540, line 18 . . . 5 ________

Line 19 – Taxable Income

Capital Construction Fund (CCF). If you claim a deduction on your federal Form 1040 or 1040-SR, line 11b for the contribution made to a capital construction fund set up under the Merchant Marine Act of 1936, reduce the amount you would otherwise enter on line 19 by the amount of the deduction. Next to line 19, enter "CCF" and the amount of the deduction. For details, see federal Publication 595, Capital Construction Fund for Commercial Fishermen.

Tax

When figuring your tax, use the correct filing status and taxable income amount.

Line 31 – Tax

To figure your tax, use one of the following methods and check the matching box on line 31:

- **Tax Table.** If your taxable income on line 19 is $100,000 or less, use the tax table beginning on page 87. Use the correct filing status column in the tax table.
- **Tax Rate Schedules.** If your taxable income on line 19 is over $100,000, use the tax rate schedule for your filing status on page 93.
- **FTB 3800.** Generally, use form FTB 3800, Tax Computation for Certain Children with Unearned Income, to figure the tax on a separate Form 540 for your child who was 18 and under or a student under age 24 on January 1, 2020, and who had more than $2,200 of investment income. Attach form FTB 3800 to the child's Form 540.
- **FTB 3803.** If, as a parent, you elect to report your child's interest and dividend income of $11,000 or less (but not less than $1,100) on your tax return, complete form FTB 3803, Parents' Election to Report Child's Interest and Dividends. File a separate form FTB 3803 for each child whose income you elect to include on your Form 540. Add the amount of tax, if any, from each form FTB 3803, line 9, to the amount of your tax from the tax table or tax rate schedules and enter the result on Form 540, line 31. Attach form(s) FTB 3803 to your tax return.

To prevent possible delays in processing your tax return or refund, enter the correct tax amount on this line. To automatically figure your tax or to verify your tax calculation, use our online tax calculator. Go to **ftb.ca.gov/tax-rates.**

✓Tip CalFile or e-file and you won't have to do the math. Go to **ftb.ca.gov** and search for **efile**.

Line 32 – Exemption Credits

Exemption credits reduce your tax. If your federal adjusted gross income (AGI) on line 13 is more than the amount shown below for your filing status, your credits will be limited.

For purposes of computing limitations based upon AGI, RDPs, recalculate their AGI using a federal pro forma or California RDP Adjustments Worksheet (located in FTB Pub. 737). If your recalculated federal AGI is more than the amount shown below for your filing status, your credits will be limited.

If your filing status is:	**Is** line 13 more than:
Single or married/RDP filing separately	$200,534
Married/RDP filing jointly or qualifying widow(er)	$401,072
Head of household	$300,805

Yes Complete the AGI Limitation Worksheet below.
No Follow the instructions on Form 540, line 32.

AGI Limitation Worksheet
Use whole dollars only.

a Enter the amount from line 13 . . . **a** ______
b Enter the amount for your filing status on line b:
- Single or married/RDP filing separately . . . $200,534
- Married/RDP filing jointly or qualifying widow(er) . . . $401,072
- Head of household . . . $300,805 **b** ______

c Subtract line b from line a . . . **c** ______
d Divide line c by $2,500 ($1,250 if married/RDP filing separately). If the result is not a whole number, round it to the next higher whole number . . . **d** ______
e Multiply line d by $6 . . . **e** ______
f Add the numbers from the boxes on lines 7, 8, and 9 (not the dollar amounts) . . . **f** ______
g Multiply line e by line f . . . **g** ______
h Add the total **dollar amount** from lines 7, 8, and 9 . . . **h** ______
i Subtract line g from line h. If zero or less, enter -0- . . . **i** ______
j Enter the number from the box on line 10 (not the dollar amount) . . . **j** ______
k Multiply line e by line j . . . **k** ______
l Enter the **dollar amount** from line 10 . . . **l** ______
m Subtract line k from line l. If zero or less, enter -0- . . . **m** ______
n Add line i and line m. Enter the result here and on line 32. **n** ______

Line 34 – Tax from Schedule G-1 and Form FTB 5870A

If you received a qualified lump-sum distribution in 2019 and you were born before January 2, 1936, get California Schedule G-1, Tax on Lump-Sum Distributions, to figure your tax by special methods that may result in less tax. Attach Schedule G-1 to your tax return.

If you received accumulation distributions from foreign trusts or from certain domestic trusts, get form FTB 5870A, Tax on Accumulation Distribution of Trusts, to figure the additional tax. Attach form FTB 5870A to your tax return.

To get these forms, see "Order Forms and Publications."

Special Credits and Nonrefundable Credits

A variety of California tax credits are available to reduce your tax if you qualify. To figure and claim most special credits, you must complete a separate form or schedule and attach it to your Form 540. The Credit Chart on page 23 describes the credits and provides the name, credit code, and number of the required form or schedule. Many credits are limited to a certain percentage or a certain dollar amount. In addition, the total amount you may claim for all credits is limited by tentative minimum tax (TMT); go to Box A to see if your credits are limited.

If you are not claiming any special credits go to line 40 and line 46 to see if you qualify for the nonrefundable child and dependent care expenses credit or the nonrefundable renter's credit.

Box A – Did you complete federal Schedule C, D, E, or F **and** claim or receive any of the following (**Note:** If your business gross receipts are less than $1,000,000 from all trades or businesses, you do not have to report alternative minimum tax (AMT). For more information, see line 61 instructions.):

- Accelerated depreciation in excess of straight-line
- Intangible drilling costs
- Depletion
- Circulation expenditures
- Research and experimental expenditures
- Mining exploration/development costs
- Amortization of pollution control facilities
- Income/loss from tax shelter farm activities
- Income/loss from passive activities
- Income from long-term contracts using the percentage of completion method
- Pass-through AMT adjustment from an estate or trust reported on Schedule K-1 (541)

Yes Complete Schedule P (540). See "Order Forms and Publications."
No Go to Box B.

Box B – Did you claim or receive any of the following:

- Investment interest expense
- Income from incentive stock options in excess of the amount reported on your tax return
- Income from installment sales of certain property

Yes Complete Schedule P (540). See "Order Forms and Publications."
No Go to Box C.

Box C – If your filing status is:	Is Form 540, line 17 more than:
Single or head of household	$276,552
Married/RDP filing jointly or qualifying widow(er)	$368,737
Married/RDP filing separately	$184,365

Yes Complete Schedule P (540). See "Order Forms and Publications."
No Your credits are not limited. Go to the instructions for line 40.

Line 40 – Nonrefundable Child and Dependent Care Expenses Credit

Claim this credit if you paid someone to care for your qualifying child under the age of 13, other dependent who is physically or mentally incapable of caring for him or herself, or spouse/RDP if physically or mentally incapable of caring for him or herself. The care must be provided in California. To claim this credit, your federal AGI must be $100,000 or less and you must complete and attach form FTB 3506, Child and Dependent Care Expenses Credit, included in this booklet.

Line 43 through Line 45 – Additional Special Credits

A code identifies each credit. To claim only one or two credits, enter the credit name, code, and amount of the credit on line 43 and line 44.

To claim more than two credits, use Schedule P (540), Part III. See Schedule P (540) instructions, "How to Claim Your Credits."

Important: Attach Schedule P (540) and any supporting schedules or statements to your Form 540.

Carryovers: If you claim a credit with carryover provisions and the amount of the credit available this year exceeds your tax, carry over any excess credit to future years until the credit is used (unless the carryover period is a fixed number of years). If you claim a credit carryover for an expired credit, use form FTB 3540, Credit Carryover and Recapture Summary, to figure the amount of the credit. Otherwise, enter the amount of the credit on Schedule P (540), Part III, and **do not** attach form FTB 3540.

Credit for Joint Custody Head of Household — Code 170

You may **not** claim this credit if you used the married/RDP filing jointly, head of household, or qualifying widow(er) filing status.

Claim the credit if unmarried and not an RDP at the end of 2019 (or if married/or an RDP, you lived apart from your spouse/RDP for all of 2019 and you used the married/RDP filing separately filing status); and if you furnished more than one-half the household expenses for your home that also served as the main home of your child, step-child, or grandchild for at least 146 days but not more than 219 days of the taxable year. If the child is married/or an RDP, you must be entitled to claim a dependent exemption credit for the child.

Also, the custody arrangement for the child must be part of a decree of dissolution or legal separation or part of a written agreement between the parents where the proceedings have been initiated, but a decree of dissolution or legal separation has not yet been issued.

Use the worksheet below to figure the Joint Custody Head of Household credit **using whole dollars only**.

1. Enter the amount from Form 540, line 35	1	
2. Credit percentage — 30%	2	x .30
3. Credit amount. Multiply line 1 by line 2. Enter the result or $484, whichever is less	3	

If you qualify for the Credit for Joint Custody Head of Household and the Credit for Dependent Parent, claim only one credit. Select the credit that allows the maximum benefit.

Credit for Dependent Parent — Code 173

You may **not** claim the Credit for Dependent Parent if you used the single, head of household, qualifying widow(er), or married/RDP filing jointly filing status.

Claim this credit only if all of the following apply:

- You were married/or an RDP at the end of 2019 and you used the married/RDP filing separately filing status.
- Your spouse/RDP was not a member of your household during the last six months of the year.
- You furnished over one-half the household expenses for your dependent mother's or father's home, whether or not she or he lived in your home.

To figure the amount of this credit, use the worksheet for the Credit for Joint Custody Head of Household. If you qualify for the Credit for Joint Custody Head of Household and the Credit for Dependent Parent, claim only one. Select the credit that will allow the maximum benefit.

Credit for Senior Head of Household — Code 163

You may claim this credit if you:

- Were 65 years of age or older on December 31, 2019.*
- Qualified as a head of household in 2017 or 2018 by providing a household for a qualifying individual who died during 2017 or 2018.
- Did not have AGI over $78,441 for 2019.

* If your 65th birthday is on January 1, 2020, you are considered to be age 65 on December 31, 2019.

If you meet all the conditions listed above, you do not need to qualify to use the head of household filing status for 2019 in order to claim this credit.

Use this worksheet to figure this credit **using whole dollars only**.

1. Enter the amount from Form 540, line 19	1	
2. Credit percentage — 2%	2	x .02
3. Credit amount. Multiply line 1 by line 2. Enter the result or $1,478, whichever is less	3	

Credit for Child Adoption Costs — Code 197

For the year in which an adoption decree or an order of adoption is entered (e.g., adoption is final), claim a credit for 50% of the cost of adopting a child who was **both**:

- A citizen or legal resident of the United States.
- In the **custody** of a California public agency or a California political subdivision.

Treat a prior unsuccessful attempt to adopt a child (even when the costs were incurred in a prior year) and a later successful adoption of a different child as one effort when computing the cost of adopting the child. Include the following costs if directly related to the adoption process:

- Fees for Department of Social Services or a licensed adoption agency.
- Medical expenses not reimbursed by insurance.
- Travel expenses for the adoptive family.

Note:

- This credit does not apply when a child is adopted from another country or another state, or was not in the custody of a California public agency or a California political subdivision.
- Any deduction for the expenses used to claim this credit must be reduced by the amount of the child adoption costs credit claimed.

Use the worksheet below to figure this credit **using whole dollars only**. If more than one adoption qualifies for this credit, complete a separate worksheet for each adoption. The maximum credit is limited to $2,500 per minor child.

1. Enter qualifying costs for the child	1	
2. Credit percentage — 50%	2	x .50
3. Credit amount. Multiply line 1 by line 2. Do not enter more than $2,500	3	

Your allowable credit is limited to $2,500 for 2019. Carry over the excess credit to future years until the credit is used.

Line 46 – Nonrefundable Renter's Credit

If you paid rent for at least six months in 2019 on your principal residence located in California you may qualify to claim the nonrefundable renter's credit which may reduce your tax. Complete the qualification record on page 20.

Line 48

Subtract the amount on line 47 from the amount on line 35. Enter the result on line 48. If the amount on line 47 is more than the amount on line 35, enter -0-.

Other Taxes

Attach the specific form or statement required for each item below.

Line 61 – Alternative Minimum Tax (AMT)

If you claim certain types of deductions, exclusions, and credits, you may owe AMT if your total income is more than:

- $98,330 married/RDP filing jointly or qualifying widow(er)
- $73,748 single or head of household
- $49,163 married/RDP filing separately

A child under age 19 or a student under age 24 may owe AMT if the sum of the amount on line 19 (taxable income) and any preference items listed on Schedule P (540) and included on the return is more than the sum of $7,750 and the child's earned income.

AMT income does not include income, adjustments, and items of tax preference related to any trade or business of a qualified taxpayer who has gross receipts, less returns and allowances, during the taxable year of less than $1,000,000 from **all** trades or businesses.

Get Schedule P (540) for more information. See "Order Forms and Publications."

Line 62 – Mental Health Services Tax

If your taxable income is more than $1,000,000, compute the Mental Health Services Tax **using whole dollars only**:

1. Taxable income from Form 540, line 19	1	
2. Less	2	$(1,000,000)
3. Subtotal	3	
4. Tax rate – 1%	4	x .01
5. Mental Health Services Tax – Multiply line 3 by line 4. Enter this amount here and on line 62	5	

Line 63 – Other Taxes and Credit Recapture

If you received an early distribution of a qualified retirement plan and were required to report additional tax on your federal tax return, you may also be required to report additional tax on your California tax return. Get form FTB 3805P, Additional Taxes on Qualified Plans (including IRAs) and Other Tax-Favored Accounts. If required to report additional tax, report it on line 63 and write "FTB 3805P" to the left of the amount.

In general, California conforms to federal law for income received under IRC Section 409A on a nonqualified deferred compensation (NQDC) plan and discounted stock options and stock appreciation rights. Income received under IRC Section 409A is subject to an additional 5% tax of the amount required to be included in income plus interest. Include the additional tax, if any, on line 63. Write "NQDC" on the dotted line to the left of the amount.

If you owe interest on deferred tax from installment obligations, include the additional tax, if any, in the amount you enter on line 63. Write "IRC Section 453A interest" and the amount on the dotted line to the left of the amount on line 63.

If you used form(s):

- FTB 3540, Credit Carryover and Recapture Summary
- FTB 3554, New Employment Credit

Include the additional tax for credit recapture, if any, on line 63. Write the form number and the amount on the dotted line to the left of the amount on line 63.

Payments

To avoid a delay in the processing of your tax return, enter the correct amounts on line 71 through line 74.

Line 71 – California Income Tax Withheld

Enter the total California income tax withheld from your federal Forms:

- W-2, Wage and Tax Statement, box 17
- W-2G, Certain Gambling Winnings, box 15
- 1099-DIV, Dividends and Distributions, box 15
- 1099-INT, Interest Income, box 17
- 1099-MISC, Miscellaneous Income, box 16
- 1099-OID, Original Issue Discount, box 14
- 1099-R, Distributions from Pensions, Annuities, Retirement, or Profit Sharing Plans, IRAs, Insurance Contracts, etc., box 12

Do not include city, local, or county tax withheld, tax withheld by other states, or nonconsenting nonresident (NCNR) member's tax from Schedule K-1 (568), line 15e. Do not include withholding from Forms 592-B, Resident and Nonresident Withholding Tax Statement, or Form 593, Real Estate Withholding Tax Statement, on this line. For more details, see instructions for line 73.

Generally, tax should not be withheld on federal Form 1099-MISC. If you want to pre-pay tax on income reported on federal Form 1099-MISC, use Form 540-ES, Estimated Tax for Individuals.

Line 72 – 2019 CA Estimated Tax and Other Payments

Enter the total of any:

- California estimated tax payments you made using 2019 Form 540-ES, electronic funds withdrawal, Web Pay, or credit card.
- Overpayment from your 2018 California income tax return that you applied to your 2019 estimated tax.
- Payment you sent with form FTB 3519, Payment for Automatic Extension for Individuals.
- California estimated tax payments made on your behalf by an estate, trust, or S corporation on Schedule K-1 (541) or Schedule K-1 (100S).

✓Tip To view payments made or get your current account balance, go to **ftb.ca.gov** and login or register for MyFTB.

If you and your spouse/RDP paid joint estimated taxes but are now filing separate income tax returns, either of you may claim the entire amount paid, or each may claim part of the joint estimated tax payments. If you want the estimated tax payments to be divided, notify the FTB before you file the tax returns so the payments can be applied to the proper account. The FTB will accept in writing, any divorce agreement (or court-ordered settlement) or a statement showing the allocation of the payments along with a notarized signature of both taxpayers.

Send statements to:

JOINT ESTIMATED CREDIT ALLOCATION MS F283
TAXPAYER SERVICES CENTER
FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

If you or your spouse/RDP made separate estimated tax payments, but are now filing a joint income tax return, add the amounts you each paid. Attach a statement to the front of Form 540 explaining that payments were made under both SSNs. If you e-file, attach any requested forms, schedules and documents according to your software's instructions.

You do not have to make estimated tax payments if you are a nonresident or new resident of California in 2020 and did not have a California tax liability in 2019.

Line 73 – Withholding (Form 592-B and/or 593)

Enter the total of California withholding from Form 592-B and Form 593. Attach a copy of Form(s) 592-B and 593 to the lower front of Form 540, Side 1.

If your filing status changed after escrow closed and before filing your California tax return, please contact us at 888.792.4900, prior to filing your California tax return, for instructions on how to claim your withholding credit.

Caution: Do not include withholding from federal Form(s) W-2, W-2G, or 1099, or NCNR member's tax from Schedule K-1 (568), line 15e on this line.

Line 74 – Excess California SDI (or VPDI) Withheld

You may claim a credit for excess State Disability Insurance (SDI) or Voluntary Plan Disability Insurance (VPDI) if you meet **all** of the following conditions:

- You had **two or more** California employers during 2019.
- You received more than $118,371 in gross wages from California sources.
- The amounts of SDI (or VPDI) withheld appear on your Form(s) W-2. Be sure to attach your Form(s) W-2 to the lower front of your Form 540.

If SDI (or VPDI) was withheld from your wages by a single employer, at more than 1.00% of your gross wages, you may not claim excess SDI (or VPDI) on your Form 540. Contact the employer for a refund.

To determine the amount to enter on line 74, complete the Excess SDI (or VPDI) Worksheet below. If married/RDP filing jointly, figure the amount of excess SDI (or VPDI) separately for each spouse/RDP.

Excess SDI (or VPDI) Worksheet
Use whole dollars only.

Follow the instructions below to figure the amount of excess SDI to enter on Form 540, line 74. If you are married/RDP and file a joint return, you must figure the amount of excess SDI (or VPDI) separately for each spouse/RDP.

		You	Your Spouse/ RDP
1. Add amounts of SDI (or VPDI) withheld shown on your Forms W-2. Enter the total here	1		
2. 2019 SDI (or VPDI) limit	2	$1,183.71	$1,183.71
3. Excess SDI (or VPDI) withheld. Subtract line 2 from line 1. Enter the results here. Combine the amounts on line 3 and enter the total, in **whole dollars only** on line 74	3		

If zero or less, enter -0- on line 74.

Line 75 – Earned Income Tax Credit (EITC)

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

Line 76 - Young Child Tax Credit (YCTC)

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

Line 77

For the Claim of Right credit, follow the reporting instructions in Schedule CA (540), Part II, line 16 under the Claim of Right.

Claim of Right: If you are claiming the tax credit on your California tax return, include the amount of the credit in the total for this line. Write in "IRC 1341" and the amount of the credit to the left of the amount column.

To determine if you are entitled to this credit, refer to your prior year California Form 540, Form 540NR (Long or Short), or Schedule CA (540 or 540NR) to verify the amount was included in your CA taxable income. If the amount repaid under a "Claim of Right" was not originally taxed by California, you are not entitled to claim the credit.

Use Tax

Line 91 – Use Tax.

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

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

If you have questions about whether a purchase is taxable, go to the California Department of Tax and Fee Administration's website at **cdtfa.ca.gov**, or call its Customer Service Center at 1.800.400.7115 or (TTY) 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 25 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 91.

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 91.

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

1.	Enter purchases from out-of-state sellers made without payment of California sales/use tax. If you choose to estimate the use tax due on individual, non-business items purchased for less than $1,000 each, only enter purchases of items with a purchase price of $1,000 or more plus items purchased for use in a trade or business not registered with the California Department of Tax and Fee Administration .	$________.00
2.	Enter the applicable sales and use tax rate	___________
3.	Multiply Line 1 by the tax rate on Line 2. Enter result here	________.00
4.	If you choose to estimate the use tax due on individual, non-business items purchased for less than $1,000 each, enter the use tax amount due from the Estimated Use Tax Lookup Table. If all of your purchases are included in Line 1, enter -0-.	________.00
5.	Add Lines 3 and 4. This is your total use tax.	________.00
6.	Enter any sales or use tax you paid to another state for purchases included on Line 1. See worksheet instructions on the next page	________.00
7.	Subtract Line 6 from Line 5. This is the total use tax due. Enter the amount due on Line 91. If the amount is less than zero, enter -0-	________.00

Worksheet, Line 1, Purchases Subject to Use Tax

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

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

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

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

Worksheet, Line 2, Sales and Use Tax Rate

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

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

This is a credit for tax paid to other states on purchases reported on Line 1. You 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 17) and enter it on Line 91. You will not be assessed additional use tax on the individual non-business items you purchased for less than $1,000 each.

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

Adjusted Gross Income (AGI) Range			Use Tax Liability
Less Than $10,000			$1
$10,000	to	$19,999	$3
$20,000	to	$29,999	$5
$30,000	to	$39,999	$7
$40,000	to	$49,999	$9
$50,000	to	$59,999	$12
$60,000	to	$69,999	$14
$70,000	to	$79,999	$16
$80,000	to	$89,999	$18
$90,000	to	$99,999	$20
$100,000	to	$124,999	$24
$125,000	to	$149,999	$29
$150,000	to	$174,999	$34
$175,000	to	$199,999	$39
More than $199,999 – Multiply AGI by 0.021% (x0.00021)			

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 91 of your income tax return.

Overpaid Tax or Tax Due

To avoid delay in processing of your tax return, enter the correct amounts on line 94 through line 97.

If you received a refund for 2018, you may receive a federal Form 1099-G. The refund amount reported on your federal Form 1099-G will be different from the amount shown on your tax return if you claimed the refundable California Earned Income Tax Credit. This is because the credit is not part of the refund from withholding or estimated tax payments.

Line 94 – Overpaid Tax

If the amount on line 92 is more than the amount on line 64, your payments and credits are more than your tax. Subtract the amount on line 64 from the amount on line 92. Enter the result on line 94.

Line 95 – Amount You Want Applied to Your 2020 Estimated Tax

Apply all or part of the amount on line 94 to your estimated tax for 2020. Enter on line 95 the amount of line 94 that you want applied to your 2020 estimated tax.

An election to apply an overpayment to estimated tax is binding. Once the election is made, the overpayment cannot be applied to a deficiency after the due date of the tax return.

Line 96 – Overpaid Tax Available This Year

If you entered an amount on line 95, subtract it from the amount on line 94. Enter the result on line 96. Choose to have this entire amount refunded to you or make voluntary contributions from this amount. See "Voluntary Contribution Fund Descriptions" for more information.

Line 97 – Tax Due

If the amount on line 92 is less than the amount on line 64, subtract the amount on line 92 from the amount on line 64. Enter the result on line 97. Your tax is more than your payments and credits.

There is a penalty for not paying enough tax during the year. You may have to pay a penalty if:

- The tax due on line 97 is $500 or more ($250 or more if married/RDP filing separately).
- The amount of state income tax withheld on line 71 is less than 90% of the amount of your total tax on line 64.

If this applies to you, see instructions on line 113.

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. Get this form from your employer or by calling EDD at **888.745.3886**. Download the DE 4 at **edd.ca.gov** or to use the online calculator, go to **ftb.ca.gov** and search for **de 4**.

Form DE 4 specifically adjusts your California state withholding and is not the same as the federal Form W-4, Employee's Withholding Allowance Certificate.

Contributions

You can make voluntary contributions to the funds listed on Side 4. See "Voluntary Contributions Fund Descriptions" for more information.

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

Amount You Owe

Add or subtract correctly to figure the amount you owe.

Line 111 – Amount You Owe

If you do not have an amount on line 96, add the amount on line 93, line 97, and line 110, if any. Enter the result on line 111.

If you have an amount on line 96 and the amount on line 110 is more than line 96, subtract line 96 from line 110 and enter the difference on line 111.

To avoid a late filing penalty, file your Form 540 by the extended due date even if you cannot pay the amount you owe.

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

You can request a waiver from mandatory e-pay if one or more of the following is true:

- You have not made an estimated tax or extension payment in excess of $20,000 during the current or previous taxable year.
- Your total tax liability reported for the previous taxable year did not exceed $80,000.
- The amount you paid is not representative of your total tax liability.

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

Payment Options

- **Electronic Funds Withdrawal** – Instead of paying by check or money order, use this convenient option if you e-file. Simply provide your bank information, amount you want to pay, and the date you want the balance due to be withdrawn from your account. Your tax preparation software will offer this option.
- **Web Pay** – Pay the amount you owe using our secure online payment service. Go to **ftb.ca.gov/pay** for more information.
- **Credit Card** – Use your Discover, MasterCard, Visa, or American Express card to pay your tax. If you pay by credit card, do not mail form FTB 3519 to us. Call 800.272.9829 or go to the Official Payments Corporation website at **officialpayments.com**, and use the jurisdiction code 1555. Official Payments Corporation charges a convenience fee for using this service.
- **Check or Money Order –** Using black or blue ink, make your check or money order payable to the "Franchise Tax Board." **Do not send cash or other items of value** (such as stamps, lottery tickets, foreign currency, and gift cards). Write your SSN or ITIN and "2019 Form 540" as applicable on the check or money order. Enclose, but **do not** staple, your payment with your tax return.

  Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution. **Do not** combine your 2019 tax payment and any 2020 estimated tax payment in the same check. Prepare two separate checks and mail each in a separate envelope.

  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 check is returned by your bank for insufficient funds.

Paying by Credit Card – Whether you e-file or file by mail, use your Discover, MasterCard, Visa, or American Express card to pay your personal income taxes (tax return balance due, extension payment, estimated tax payment, or tax due with bill notice). **There is a convenience fee for this service.** This fee is paid directly to Official Payments Corporation based on the amount of your tax payment.

Convenience Fee

- 2.30% of the tax amount charged (rounded to the nearest cent)
- Minimum fee: $1

Example:

Tax Payment = $753.56 Convenience Fee = $17.33

When will my payments be effective?
Your payment is effective on the date you charge it.

What if I change my mind?
If you pay your tax liability by credit card and later reverse the credit card transaction, you may be subject to penalties, interest, and other fees imposed by the FTB for nonpayment or late payment of your tax liability.

How do I use my credit card to pay my income tax bill?

Once you have determined the type of payment and how much you owe, have the following ready:

- Your Discover, MasterCard, Visa, or American Express card
- Credit card number
- Expiration date
- Amount you are paying
- Your and your spouse's/RDP's SSN or ITIN
- First 4 letters of your and your spouse's/RDP's last name
- Taxable year
- Home phone number (including area code)
- ZIP Code for address where your monthly credit card bill is sent
- FTB Jurisdiction Code: 1555

Go to the Official Payments Corporation online payment center at **officialpayments.com** or call 800.2PAY.TAX or 800.272.9829 and follow the recorded instructions. Official Payments Corporation provides customer assistance at 877.297.7457 Monday through Friday, 5:00 a.m. to 5:00 p.m. PST.

Payment Date: ___________________

Confirmation Number: ____________________

If you cannot pay the full amount or can only make a partial payment for the amount shown on Form 540, line 114, see the information regarding Installment Payments in "Frequently Asked Questions" included in this booklet.

Interest and Penalties

If you file your tax return or pay your tax after the due date, you may owe interest and penalties on the tax due.

Do not reduce the amount on line 94 or increase the amount on line 97 by any penalty or interest amounts. Enter on Form 540, line 112 the amount of interest and penalties.

Line 112 – Interest and Penalties

Interest. Interest will be charged on any late filing or late payment penalty from the original due date of the return to the date paid. In addition, if other penalties are not paid within **15** days, interest will be charged from the date of the billing notice until the date of payment. Interest compounds daily and the interest rate is adjusted twice a year. The FTB website has a chart of interest rates in effect since 1976. Go to **ftb.ca.gov** and search for **interest rates**.

Late Filing of Tax Return. If you do not file your tax return by October 15, 2020, you will incur a late filing penalty plus interest from the original due date of the tax return. The maximum total penalty is 25% of the tax not paid if the tax return is filed after October 15, 2020. The minimum penalty for filing a tax return more than 60 days late is $135 or 100% of the balance due, whichever is less.

Late Payment of Tax. If you fail to pay your total tax liability by April 15, 2020, you will incur a late payment penalty plus interest. The penalty is 5% of the tax not paid when due plus 1/2% for each month, or part of a month, the tax remains unpaid. We may waive the late payment penalty based on reasonable cause. Reasonable cause is presumed when 90% of the tax shown on the return is paid by the original due date of the return. However, the imposition of interest is mandatory. If, after April 15, 2020, you find that your estimate of tax due was too low, pay the additional tax as soon as possible to avoid or minimize further accumulation of penalties and interest.

Late Payment of Use Tax. To avoid late payment penalties for use tax, you must report and pay the use tax with a timely filed income tax return, or California Individual Use Tax return.

Other Penalties. We may impose other penalties if a payment is returned for insufficient funds. We may also impose penalties for negligence, substantial understatement of tax, and fraud.

Line 113 – Underpayment of Estimated Tax

You may be subject to an estimated tax penalty if any of the following is true:

- Your withholding and credits are less than 90% of your current tax year liability.
- Your withholding and credits are less than 100% of your prior year tax liability (110% if AGI is more than $150,000 or $75,000 if married/RDP filing separately).
- You did not pay enough through withholding to keep the amount you owe with your tax return under $500 ($250 if married/RDP filing separately).
- You did not make the required estimate payments, if you pay an installment after the date it is due, or if you underpay any installment, a penalty may be assessed on the portion of estimated tax that was underpaid from the due date of the installment to the date of payment or the due date of your return, whichever is earlier. Get the 2019 form FTB 5805, Underpayment of Estimated Tax by Individuals and Fiduciaries, for more information.

The FTB can figure the penalty for you when you file your tax return and send you a bill.

Is line 97 less than $500 ($250 if married/RDP filing separately)?

Yes **Stop.** You may not be subject to an estimated payment penalty.
No Continue. You may be subject to an estimated payment penalty.

Is line 97 less than 10% of the amount on line 48? Form 540 filers: this excludes the tax on lump-sum distributions on Form 540, line 34.

Yes **Stop.** You may not be subject to an estimated payment penalty.
No You may be subject to an estimated payment penalty; get form FTB 5805, Underpayment of Estimated Tax by Individuals and Fiduciaries (or form FTB 5805F, Underpayment of Estimated Tax by Farmers and Fishermen).

The underpayment of estimated tax penalty shall not apply to the extent the underpayment of an installment was created or increased by any provision of law that is chaptered during and operative for the taxable year of the underpayment. To request a waiver of the underpayment of estimated tax penalty, get form FTB 5805 or form FTB 5805F. See "Where To Get Income Tax Forms and Publications."

If you complete one of these forms, attach it to the back of your Form 540. Enter the amount of the penalty on line 113 and check the correct box on line 113. Complete and attach the form if you claim a waiver, use the annualized income installment method, or pay tax according to the schedule for farmers and fishermen, even if you do not owe a penalty.

See "Important Dates" for more information on estimated tax payments and how to avoid the underpayment penalty.

See the instructions for Form 540, line 114 for information about figuring your payment, if any.

Line 114 – Total Amount Due

Is there an amount on line 111?

Yes Add line 111, line 112, and line 113. Enter the result on line 114. For payment options, see line 111 instructions.
No Go to line 115.

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

Refund or No Amount Due

Line 115 – Refund or No Amount Due

Did you report amounts on line 110, line 112, or line 113?

No Enter the amount from line 96 on line 115. This is your refund amount. If it is less than $1, attach a written statement to your Form 540 requesting the refund.
Yes Combine the amounts from line 110, line 112, and line 113. If the result is:

- Less than line 96, subtract the sum of line 110, line 112, and line 113 from line 96 and enter on line 115. This is your refund amount.
- More than line 96, subtract line 96 from the sum of line 110, line 112, and line 113 and enter the result on line 114. This is your total amount due. For payment options, see line 111 instructions.

Direct Deposit (Refund Only)

Line 116 and Line 117 – Direct Deposit of Refund

Direct deposit is safe and convenient. To have your refund directly deposited into your bank account, fill in the account information on line 116 and line 117. 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 below.

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

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

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

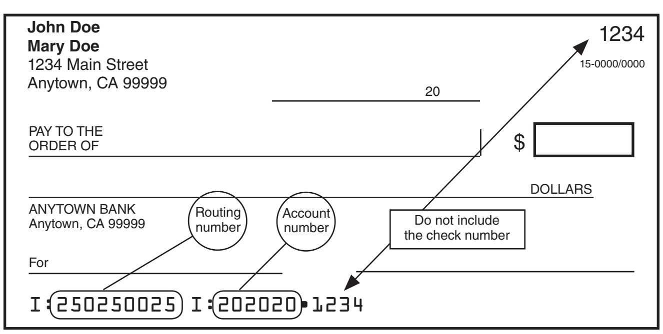
Enter the portion of your refund you want directly deposited into each account. Each deposit must be at least $1. When filing an original return, the total of line 116 and line 117 must equal the total amount of your refund on line 115. If line 116 and line 117 do not equal line 115, the FTB will issue a paper check.

When filing an amended return, only complete the amended Form 540 through line 115. Next complete the California 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 and will be entered on line 116 and line 117. The total of the amended Form 540, line 116 and line 117 must equal the total amount of your refund on Schedule X, line 11. If the total of the amended Form 540, line 116 and line 117 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, 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.

Sign Your Tax Return

You must sign your tax return in the space provided on Form 540, Side 5. If you file a joint tax return, your spouse/RDP must also sign it.

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.

Joint Tax Return. If you file a joint tax return, both you and your spouse/RDP are generally responsible for the tax and any interest or penalties due on the tax return. This means that if one spouse/RDP does not pay the tax due, the other may be liable. See "Innocent Joint Filer Relief" under Additional Information section for more information.

Paid Preparer's Information. If you pay a person to prepare your Form 540, that person signs and completes the area at the bottom 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 2019 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 tax 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 2020 tax return. This is April 15, 2021, for most people. If you wish to revoke the authorization before it ends, notify us by telephone at 800.852.5711 or by writing to Franchise Tax Board, PO Box 942840, Sacramento, CA 94240-0040, include your name, SSN, and the designee's name.

Power of Attorney. If another person prepared your tax return, he or she is not automatically granted access to your tax information in future dealings with us. At some point, you may wish to designate someone to act on your behalf in matters related or unrelated to this tax return (e.g., an audit examination). To protect your privacy, you must submit to us a legal document called a "Power of Attorney" (POA) authorizing another person to discuss or receive personal information about your income tax records.

For more information, go to **ftb.ca.gov/poa**.

Filing Your Tax Return

Attachments to your tax return.

Do I need to attach a copy of federal Form 1040 or 1040-SR?

> Other than Schedule A (Form 1040 or 1040-SR) or Schedule B (Form 1040 or 1040-SR), did you attach any federal forms or schedules to your federal Form 1040 or 1040-SR?
>
> If **No**, do not attach a copy of your federal Form 1040 or 1040-SR return to Form 540.
>
> If **Yes**, attach a copy of your federal Form 1040 or 1040-SR return and all supporting federal forms and schedules to Form 540.
>
> **Exception:** If you did not itemize deductions on your federal tax return but will itemize deductions on your California tax return, complete and attach a copy of the federal Schedule A (Form 1040 or 1040-SR) to Form 540.

Do not attach any documents to your tax return unless specifically instructed. This will help us reduce government processing and storage costs.

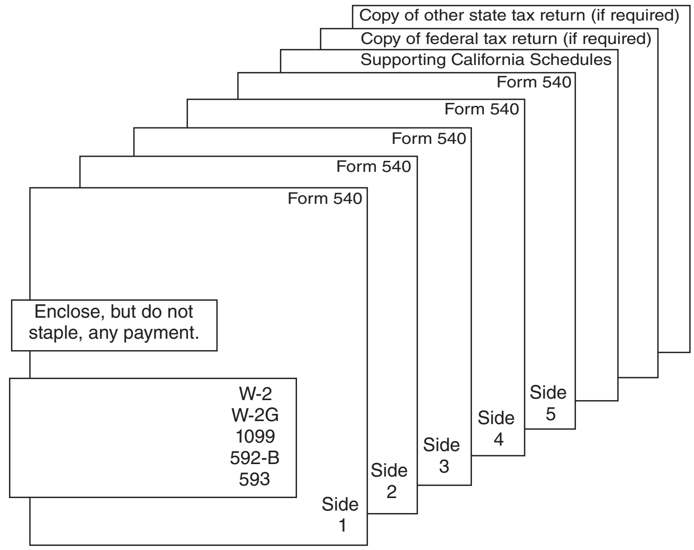
Federal Form(s) W-2, W-2G, and 1099, and CA Form(s) 592-B and 593. Attach all the Form(s) W-2 and W-2G you received to the lower front of your tax return. Also, attach any Forms(s) 1099, 592-B, and 593 showing California income tax withheld.

If you do not receive your Form(s) W-2 by January 31, 2020, contact your employer or go to **ftb.ca.gov** and login or register for MyFTB. Only your employer can issue or correct a Form W-2. If you cannot get a copy of your Form W-2, you must complete form 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. See "Order Forms and Publications" or go to **ftb.ca.gov/forms.**

If you forget to send your Form(s) W-2 or other withholding forms with your income tax return, do not send them separately, or with another copy of your tax return. Wait until the FTB requests them from you.

Assembling Your Tax Return

Assemble your tax return in the order shown below.



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

Mailing Your Tax Return

If your tax return has an **amount due**, mail your tax return to the following address:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001

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

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0001

Nonrefundable Renter's Credit Qualification Record

✓Tip e-file and skip this page! The tax software product you use to e-file will help you find out if you qualify for this credit and will figure the correct amount of the credit automatically. Go to **ftb.ca.gov** to check your e-file options. You can claim the nonrefundable renter's credit using CalFile.

If you were a resident of California and paid rent on property in California, which was your principal residence, you may qualify for a credit that you can use to reduce your tax. Answer the questions below to see if you qualify. For purposes of California income tax, references to a spouse, husband, or wife also refer to a California Registered Domestic Partner (RDP), unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737. **Do not mail this record. Keep with your tax records.**

1. Were you a resident of California for the entire year in 2019?
Military personnel. If you are not a legal resident of California, you do not qualify for this credit. However, your spouse/RDP may claim this credit if he or she was a resident during 2019, and is otherwise qualified.
YES. Go to question 2. **NO.** Stop. File Form 540NR. See "Order Forms and Publications."

2. Is your California adjusted gross income the amount on line 17:
- $42,932 or less if single or married/RDP filing separately; or
- $85,864 or less if married/RDP filing jointly, head of household, or qualifying widow(er)?

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

3. Did you pay rent, for at least half of 2019, on property (including a mobile home that you owned on rented land) in California, which was your principal residence?
YES. Go to question 4. **NO.** Stop here. You do not qualify for this credit.

4. Can you be claimed as a dependent by a parent, foster parent, legal guardian, or any other person in 2019?
NO. Go to question 6. **YES.** Go to question 5.

5. For more than half the year in 2019, did you live in the home of the person who can claim you as a dependent?
NO. Go to question 6. **YES.** Stop here. You do not qualify for this credit.

6. Was the property you rented exempt from property tax in 2019?
You do not qualify for this credit if, for more than half of the year, you rented property that was exempt from property taxes. Exempt property includes most government-owned buildings, church-owned parsonages, college dormitories, and military barracks. However, if you or your landlord paid possessory interest taxes for the property you rented, then you may claim this credit.
NO. Go to question 7. **YES.** Stop here. You do not qualify for this credit.

7. Did you claim the homeowner's property tax exemption anytime during 2019?
You do not qualify for this credit if you or your spouse/RDP received a homeowner's property tax exemption at any time during the year. However, if you lived apart from your spouse/RDP for the entire year and your spouse/RDP received a homeowner's property tax exemption for a separate residence, then you may claim this credit if you are otherwise qualified.
NO. Go to question 8. **YES.** If your filing status is single or married/RDP filing separately, stop here, you do not qualify for this credit. If your filing status is married/RDP filing jointly, go to question 9.

8. Were you single in 2019?
YES. Go to question 11. **NO.** Go to question 9.

9. Did your spouse/RDP claim the homeowner's property tax exemption anytime during 2019?
You do not qualify for this credit if you or your spouse/RDP received a homeowner's property tax exemption at any time during the year. However, if you lived apart from your spouse/RDP for the entire year and your spouse/RDP received a homeowner's property tax exemption for a separate residence, then you may claim this credit if you are otherwise qualified.
NO. Go to question 11. **YES.** If both you and your spouse/RDP claimed the homeowner's property tax exemption, stop here, you do not qualify for this credit. Otherwise, go to question 10.

10. Did you and your spouse/RDP maintain separate residences for the entire year in 2019?
YES. Go to question 11. **NO.** Stop here. You do not qualify for this credit.

11. If you are:
- Single, enter $60 on line 46.
- Head of household or qualifying widow(er), enter $120 on line 46.
- Married/RDP filing separately: if you and your spouse/RDP lived in the same rental property and both qualify for this credit, one spouse/RDP may claim the full amount of the credit ($120), or each spouse/RDP may claim half the amount ($60 each). If you and your spouse/RDP lived apart for the entire year and you qualify for this credit, you may claim half the amount of the credit ($60). Enter your credit amount on line 46.
- Married/RDP filing jointly, enter $120 on line 46. (Exception: If one spouse/RDP claimed the homeowner's tax exemption and you lived apart from your spouse/RDP for the entire year, enter $60 on line 46.)

Fill in the street address(es) and landlord information below for the residence(s) you rented in California during 2019, which qualified you for this credit.

	Street Address	City, State, and ZIP Code	Dates Rented in 2019 (From______to______)
a			
b			

Enter the name, address, and telephone number of your landlord(s) or the person(s) to whom you paid rent for the residence(s) listed above.

	Name	Street Address	City, State, ZIP Code, and Telephone Number
a			
b			

Voluntary Contribution Fund Descriptions

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

Code 400, California Seniors Special Fund – If you and/or your spouse/RDP are 65 years of age or older as of January 1, 2020, and claim the Senior Exemption Credit, you may make a combined total contribution of up to $244 or $122 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 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 Fund – Contributions will be used to preserve the memory of California's fallen peace officers and assist the families they left behind. Since statehood, over 1,300 courageous California peace officers have made the ultimate sacrifice while protecting law-abiding citizens. The non-profit charitable organization, California Peace Officers' Memorial Foundation, has accepted the privilege and responsibility of maintaining a memorial for fallen officers on the State Capitol grounds. Each May, the Memorial Foundation conducts a dignified ceremony honoring fallen officers and their surviving families by offering moral support, crisis counseling, and financial support that includes academic scholarships for the children of those officers who have made the supreme sacrifice. On behalf of all of us and the law-abiding citizens of California, thank you for your participation.

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

Code 413, California Cancer Research 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 Fund – Contributions will be used to provide school supplies and health-related products to homeless children.

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

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

Code 425, Keep Arts in Schools Voluntary Tax Contribution Fund – Contributions will be used by the Arts Council for the allocation of grants to individuals or organizations administering arts programs for children in preschool through 12th grade.

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

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

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

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

Code 441, Organ and Tissue Donor Registry Voluntary Tax Contribution Fund – Contributions will be used for the distribution of funds to the Donate Life California Organ and Tissue Registrar, for its ongoing activities to maintain the Donate Life California Organ and Tissue Donor Registry.

Code 442, National Alliance on Mental Illness California 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 443, Schools Not Prisons Voluntary Tax Contribution Fund – Contributions will be used to fund academic and career readiness programs that seek to break the school-to-prison pipeline.

Code 444, Suicide Prevention Voluntary Tax Contribution Fund – Contributions will be used to fund crisis center programs designed to provide suicide prevention services.

CREDIT CHART

Credit Name	Code	Description
California Competes Tax – FTB 3531	233	The credit, which is allocated and certified by the California Competes Tax Credit Committee, is available for businesses that want to come to California or to stay and grow in California. Website: **business.ca.gov**
Child Adoption Costs – Worksheet on page 12	197	50% of qualified costs in the year an adoption is ordered
Child and Dependent Care Expenses – FTB 3506 See the instructions on page 65	232	Similar to the federal credit except that the California credit amount is based on a specified percentage of the federal credit.
College Access Tax – FTB 3592	235	The credit, which is allocated and certified by the California Educational Facilities Authority, is available for taxpayers who contribute to the College Access Tax Credit Fund. Website: **treasurer.ca.gov/cefa**
Dependent Parent – See page 11	173	Must use married/RDP filing separately status and have a dependent parent
Disabled Access for Eligible Small Business – FTB 3548	205	Similar to the federal credit but limited to $125 based on 50% of qualified expenditures that do not exceed $250
Donated Agricultural Products Transportation – FTB 3547	204	50% of the costs paid or incurred for the transportation of agricultural products donated to nonprofit charitable organizations
Earned Income Tax – FTB 3514	None	This refundable credit is similar to the federal Earned Income Credit (EIC) but with different income limitations.
Young Child Tax – FTB 3514	None	This refundable credit is available to taxpayers who also qualify for the CA Earned Income Tax Credit (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.
Enhanced Oil Recovery – FTB 3546	203	One third of the similar federal credit and limited to qualified enhanced oil recovery projects located within California.
Joint Custody Head of Household – Worksheet on page 11	170	30% of tax up to $484 for taxpayers who are single or married/RDP filing separately, who have a child and meet the support test
Low-Income Housing – FTB 3521	172	Similar to the federal credit but limited to low-income housing in California
Natural Heritage Preservation – FTB 3503	213	55% of the fair market value of any qualified contribution of property donated to the state, any local government, or any nonprofit organization designated by a local government
New California Motion Picture and Television Production – FTB 3541	237	For taxable years beginning on or after January 1, 2016, the new credit is allocated and certified by the California Film Commission, and is available for qualified production expenditures attributable to a qualified motion picture, an independent film, or a TV series that relocates to California. Website: **film.ca.gov**
New Donated Fresh Fruits or Vegetables – FTB 3814	238	15% of the qualified value of the donated fresh fruits or vegetables made to California food banks, based on weighted average wholesale price
New Employment – FTB 3554	234	The credit is available for a taxpayer that hires a full-time employee and pays or incurs wages in a designated census tract or economic development area, and receives a **tentative credit reservation** for that full-time employee.
Nonrefundable Renter's – See page 20	None	For California residents who paid rent for their principal residence for at least 6 months in 2019 and whose AGI does not exceed a certain limit
Other State Tax – Schedule S	187	Net income tax paid to another state or a U.S. possession on income also taxed by California
Prior Year Alternative Minimum Tax – FTB 3510	188	Must have paid alternative minimum tax in a prior year and have no alternative minimum tax liability in 2019
Prison Inmate Labor – FTB 3507	162	10% of wages paid to prison inmates
Research – FTB 3523	183	Similar to the federal credit but limited to costs for research activities in California
Senior Head of Household – Worksheet on page 12	163	2% of taxable income up to $1,478 for seniors who qualified for head of household in 2017 or 2018 and whose qualifying individual died during 2017 or 2018

Repealed Credits: The expiration dates for the credits listed below have passed. However, these credits had carryover provisions. You may claim these credits only if you have an unused carryover available from prior years. If you are not required to complete Schedule P (540), Alternative Minimum Tax and Credit Limitations – Residents, get form FTB 3540, Credit Carryover and Recapture Summary to figure your credit carryover to future years. For EZ, LAMBRA, MEA, or TTA credit carryovers, get form FTB 3805Z, form FTB 3807, form FTB 3808, or form FTB 3809. See "Where To Get Income Tax Forms and Publications".

Agricultural Products 175
California Motion Picture and Television Production 223
Commercial Solar Electric System 196
Commercial Solar Energy 181
Community Development Financial Institutions Investment 209
Donated Fresh Fruits or Vegetables. 224
Employer Childcare Contribution 190
Employer Childcare Program 189
Employee Ridesharing 194
Employer Ridesharing: Large employer 191
Small employer 192
Transit passes 193

Energy Conservation. 182
Enterprise Zone Hiring 176
Enterprise Zone Sales or Use Tax 176
Environmental Tax. 218
Farmworker Housing. 207
Local Agency Military Base Recovery Area Hiring 198
Local Agency Military Base Recovery Area Sales or Use Tax 198
Low-Emission Vehicles 160
Manufacturing Enhancement Area Hiring 211
New Jobs 220
Orphan Drug 185
Political Contributions. 184

Recycling Equipment 174
Residential Rental & Farm Sales 186
Rice Straw. 206
Ridesharing. 171
Salmon & Steelhead Trout Habitat Restoration 200
Solar Energy 180
Solar Pump 179
Targeted Tax Area Hiring 210
Targeted Tax Area Sales or Use Tax. 210
Water Conservation. 178
Young Infant 161

Frequently Asked Questions

(Go to ftb.ca.gov for more frequently asked questions.)

1. What if I can't file by April 15, 2020, and I think I owe tax?

You must pay 100% of the amount you owe by April 15, 2020, to avoid interest and penalties. If you cannot file because you have not received all your federal Form(s) W-2, estimate the amount of tax you owe by completing form FTB 3519, Payment for Automatic Extension for Individuals. Mail it to the FTB with your payment by April 15, 2020 or pay online at **ftb.ca.gov/pay**. Then, when you receive all your federal Form(s) W-2, complete and mail your tax return by October 15, 2020 (you must use Form 540).

2. I never received a federal Form W-2. What should I do?

204

If all of your Form(s) W-2 were not received by January 31, 2020, contact your employer. Only an employer issues or corrects a Form W-2. For more information, call 800.338.0505, follow the recorded instructions and enter code **204** when instructed.

If you cannot get a copy of your Form(s) W-2, complete form 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. See "Where To Get Income Tax Forms and Publications." For online wage and withhold information, go to **ftb.ca.gov** and login or register for MyFTB.

3. 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.

4. What do I do if I can't pay what I owe with my 2019 tax return?

Pay as much as possible when you file your tax return. If unable to pay your tax in full with your tax return, make a request for monthly payments. However, interest accrues and an underpayment penalty may be charged on the tax not paid by April 15, 2020, even if your request for monthly payments is approved. To make monthly payments, complete form FTB 3567, Installment Agreement Request, online or mail it to the address on the form. Do not mail it with your tax return.

949

The Installment Agreement Request might not be processed and approved until after your tax return is processed, and you may receive a bill before you receive approval of your request.

To order this form, go to **ftb.ca.gov/forms** or call 800.338.0505, follow the recorded instructions and enter code **949** when instructed.

610

For information on how to pay by credit card, go to **ftb.ca.gov/pay**, or call 800.338.0505, follow the recorded instructions and enter code **610** 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, Side 5, line 116 and line 117. Fill in the routing and account numbers and indicate the account type.

6. How can I check on the status of my refund?

Go to **ftb.ca.gov** and search for **refund status**. You will need your social security number (SSN) or individual taxpayer identification number (ITIN) and the refund amount from your tax return.

You can also call our automated phone service. See page 95 for more information.

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

908

If you discover that you made an error on your California income tax return after you filed it (paper or e-filed), file an amended Form 540 and attach Schedule X, California Explanation of Amended Return Changes, 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.

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

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

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

or Fax the information to 916.843.2269.

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

For general tax information or questions, 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 "Order Forms and Publications."

File an amended Form 540 and Schedule X only if the change affected your California tax liability.

9. How long should I keep my tax information?

Requests for information regarding your California income tax return usually occurs within the California statute of limitations period, which is usually the later of four years from the due date of the tax return or four years from the file date of the tax return. (**Exception:** An extended statute of limitations period applies for California or federal tax returns related or subject to a federal audit.)

Keep a copy of your tax return and the records that verify the income, deductions, adjustments, or credits reported on your return. Some records should be kept longer. For example, keep property records as long as needed to figure the basis of the property or records needed to verify carryover items (i.e., net operating losses) or records needed to track deferred gains on a 1031 exchange.

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

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

After filing your tax return, report a change of address to us for up to four years, especially if you leave the state and no longer have a requirement to file a California tax return.

11. Are all domestic partners required to file joint or separate tax returns?

No, only domestic partners who are registered with the California Secretary of State are required to file using the married/RDP filing jointly or married/RDP filing separately filing status.

Additional Information

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 91 of your income tax return.

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

You must pay California use tax on taxable items if:

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

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

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

For more information on nontaxable and exempt purchases, you may refer to Publication 61, Sales and Use Taxes: Exemptions and Exclusions, on the 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 Use Tax Lookup Table on pages 14 and 15, 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 or (TTY) 711 (for hearing and speech disabilities). For California income tax information, contact the Franchise Tax Board at **ftb.ca.gov**.

Collection Fees

The FTB is required to assess collection and filing enforcement cost recovery fees on delinquent accounts.

Deceased Taxpayers

A final return must be filed for a person who died in 2019 if a tax return normally would be required. The administrator or executor, if one is appointed, or beneficiary must file the tax return. Print "deceased" and the date of death next to the taxpayer's name at the top of the tax return.

If you are a surviving spouse/RDP and no administrator or executor has been appointed, file a joint tax return if you did not remarry or enter into another registered domestic partnership during 2019. Indicate next to your signature that you are the surviving spouse/RDP.

You may also file a joint tax return with an administrator or executor acting on behalf of the deceased taxpayer.

If you file a tax return and claim a refund due to a deceased taxpayer, you are certifying under penalty of perjury either that you are the legal representative of the deceased taxpayer's estate (in this case, attach certified copies of the letters of administration or letters testamentary) or that you are entitled to the refund as the deceased's surviving relative or sole beneficiary under the provisions of the California Probate Code. You must also attach a copy of federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or a copy of the death certificate when you file a tax return and claim a refund due.

Innocent Joint Filer Relief

If you file a joint tax return, both you and your spouse/RDP are generally responsible for paying the tax and any interest or penalties due on the tax return. However, you may qualify for relief of payment on all or part of the balance as an innocent joint filer. For more information, get form FTB 705, Innocent Joint Filer Relief Request, at **ftb.ca.gov/forms** or call 916.845.7072, Monday - Friday between 8 a.m. to 5 p.m. except holidays.

Military Personnel

If you are a member of the military and need additional information on how to file your tax return, get FTB Pub. 1032, Tax Information for Military Personnel. See "Order Forms and Publications."

Requesting a Copy of Your Tax Return

The FTB keeps personal income tax returns for three and one-half years from the original due date. To get a copy of your tax return, write a letter or complete form FTB 3516, Request for Copy of Personal Income Tax or Fiduciary Return. In most cases, a $20 fee is charged for each taxable year you request. However, no charge applies for victims of a designated California or federal disaster; or you request copies from a field office that assisted you in completing your tax return. See "Where To Get Tax Forms and Publications" to download or order form FTB 3516.

Local Benefits

You cannot deduct the amounts you pay for local benefits that apply to property in a limited area (construction of streets, sidewalks, or water and sewer systems). You must look at your real estate tax bill to determine if any nondeductible itemized charges are included in your bill. For more information, go to **ftb.ca.gov** and search for **real estate tax** or get federal Publication 17, Your Federal Income Tax-For Individuals, Chapter 23.

Vehicle License Fees for Federal Schedule A

On your federal Schedule A (Form 1040 or 1040-SR), you may deduct the California motor vehicle license fee listed on your Vehicle Registration Billing Notice from the Department of Motor Vehicles. The other fees listed on your billing notice such as registration fee, weight fee, and county fees are not deductible.

Voting Is Everybody's Business

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.

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

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

If You File Electronically

If you e-file your tax return, make sure all the amounts entered on the paper copy of your California return are correct before you sign form FTB 8453, California e-file Return Authorization for Individuals, or form FTB 8879, California e-file Signature Authorization for Individuals. If you are requesting direct deposit of a refund, make sure your account and routing information is correct. Your tax return can be transmitted to FTB by your preparer or electronic e-file service only after you sign form FTB 8453 or form FTB 8879. The preparer or electronic e-file service must provide you with:

- A copy of forms FTB 8453 or FTB 8879.
- Any original CA Forms 592-B, 593, and federal Forms W-2, 1099-G, and other Form(s) 1099 that you provided.
- A paper copy of your California tax return showing the data transmitted to the FTB.

You cannot retransmit an e-filed tax return once we've accepted the original. You can correct an error by filing an amended Form 540 and Schedule X to correct your previously filed tax return.

Instructions for Filing a 2019 Amended Return

Important Information

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

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

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

Use Tax – Do not amend your return to correct a "use tax" error reported on your original tax return. Enter the amount from your original return. The California Department of Tax and Fee Administration (CDTFA) administers this tax. Refer all questions or requests relating to use tax to the CDTFA at **cdtfa.ca.gov** or call **800.400.7115**.

Amount You Want Applied To Your 2020 Estimated Tax – Enter zero on amended Form 540, line 95 and get the instructions for Schedule X for the actual amount you want applied to your 2020 estimated tax.

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 through line 115. Next complete the California 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 and will be entered on line 116 and line 117. The total of the amended Form 540, line 116 and line 117 must equal the total amount of your refund on Schedule X, line 11. If the total of the amended Form 540, line 116 and line 117 do not equal Schedule X, line 11, the FTB will issue a paper check.

Purpose

Use Form 540 to amend your original or previously filed California resident income tax return. If the FTB adjusted your return, you should use the amounts as adjusted by the FTB. Check the box at the top of Form 540 indicating AMENDED return and follow the instructions. Submit the completed amended Form 540 and Schedule X along with all required schedules and supporting forms.

When to File

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

California Statute of Limitations

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

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

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

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

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

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

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

Financially Disabled Taxpayers

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

Federal Notices

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

If the IRS examines and changes your federal income tax return, and you owe additional tax, report these changes to the FTB within six months. You do not need to inform the FTB if the changes do not increase your California tax liability. If the changes made by the IRS result in a refund due, you must file a claim for refund within two years. Use an amended Form 540 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 on page 95.

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 a 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.

Exception for Filing a Separate Tax Return – A married couple who filed a joint federal tax return may file separate state tax returns if either spouse was either of the following:

- An active member of the United States armed forces (or any auxiliary military branch) during the year being amended.
- A nonresident for the entire year and had no income from California sources during the year being amended.

Changing Your Filing Status – If you changed your filing status on your federal amended tax return, also change your filing status for California unless you meet one of the exceptions listed above.

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" shown above may change from joint to separate tax returns after the due date of the tax return.

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 an RDP on the last day of the taxable year.

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

TAXABLE YEAR

FORM

2019 California Resident Income Tax Return 540

☐ Check here if this is an AMENDED return.

Fiscal year filers only: Enter month of year end: month________ year 2020.

Your first name | Initial | Last name | Suffix | Your SSN or ITIN

A

If joint tax return, spouse's/RDP's first name | Initial | Last name | Suffix | Spouse's/RDP's SSN or ITIN

R

Additional information (see instructions)

PBA code

RP

Street address (number and street) or PO box | Apt. no/ste. no. | PMB/private mailbox

City (If you have a foreign address, see instructions) | State | ZIP code

Foreign country name | Foreign province/state/county | Foreign postal code

Date of Birth

Your DOB (mm/dd/yyyy)

Spouse's/RDP's DOB (mm/dd/yyyy)

Prior Name

Your prior name (see instructions)

Spouse's/RDP's prior name (see instructions)

Filing Status

If your California filing status is different from your federal filing status, check the box here . . . . ☐

1 ☐ Single

2 ☐ Married/RDP filing jointly. See inst.

3 ☐ Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here

4 ☐ Head of household (with qualifying person). See instructions.

5 ☐ Qualifying widow(er). Enter year spouse/RDP died. See instructions.

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See inst . . . . 6 ☐

Exemptions

▶ For line 7, line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line. **Whole dollars only**

7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions. 7 ☐ X $122 = $

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. . . . . 8 ☐ X $122 = $

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 . . . . 9 ☐ X $122 = $

10 **Dependents: Do not include yourself or your spouse/RDP.**

	Dependent 1	Dependent 2	Dependent 3
First Name			
Last Name			
SSN			
Dependent's relationship to you			

Total dependent exemptions . . . . 10 ☐ X $378 = $

Your name: ______ Your SSN or ITIN: ______

11 **Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32 .... 11 $ ______

Taxable Income

12 State wages from your federal Form(s) W-2, box 16 .... 12 ______ .00

13 Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 8b .... 13 ______ .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 23, column B .... 14 ______ .00

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions .... 15 ______ .00

16 California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 23, column C .... 16 ______ .00

17 California adjusted gross income. Combine line 15 and line 16 .... 17 ______ .00

18 Enter the **larger** of:
- Your California **itemized deductions** from Schedule CA (540), Part II, line 30; **OR**
- Your California **standard deduction** shown below for your filing status:
  - Single or Married/RDP filing separately. $4,537
  - Married/RDP filing jointly, Head of household, or Qualifying widow(er) $9,074

If Married/RDP filing separately or the box on line 6 is checked, STOP. See instructions 18 ______ .00

19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- .... 19 ______ .00

Tax

31 Tax. Check the box if from: ☐ Tax Table ☐ Tax Rate Schedule ☐ FTB 3800 ☐ FTB 3803 .... 31 ______ .00

32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than $200,534, see instructions........ 32 ______ .00

33 Subtract line 32 from line 31. If less than zero, enter -0- .... 33 ______ .00

34 Tax. See instructions. Check the box if from: ☐ Schedule G-1 ☐ FTB 5870A.. 34 ______ .00

35 Add line 33 and line 34........ 35 ______ .00

Special Credits

40 Nonrefundable Child and Dependent Care Expenses Credit. See instructions........ 40 ______ .00

43 Enter credit name ______ code ______ and amount... 43 ______ .00

44 Enter credit name ______ code ______ and amount... 44 ______ .00

45 To claim more than two credits. See instructions. Attach Schedule P (540)........ 45 ______ .00

46 Nonrefundable renter's credit. See instructions .... 46 ______ .00

47 Add line 40 through line 46. These are your total credits .... 47 ______ .00

48 Subtract line 47 from line 35. If less than zero, enter -0- .... 48 ______ .00

Your name: ________ Your SSN or ITIN: ________

Other Taxes

61	Alternative minimum tax. Attach Schedule P (540)	● **61**		.00
62	Mental Health Services Tax. See instructions	● **62**		.00
63	Other taxes and credit recapture. See instructions	● **63**		.00
64	Add line 48, line 61, line 62, and line 63. This is your total tax	● **64**		.00

Payments

71	California income tax withheld. See instructions	● **71**		.00
72	2019 CA estimated tax and other payments. See instructions	● **72**		.00
73	Withholding (Form 592-B and/or 593). See instructions	● **73**		.00
74	Excess SDI (or VPDI) withheld. See instructions	● **74**		.00
75	Earned Income Tax Credit (EITC)	● **75**		.00
76	Young Child Tax Credit (YCTC). See instructions	● **76**		.00
77	Add lines 71 through 76. These are your total payments. See instructions	⦿ **77**		.00

Use Tax

91 **Use Tax.** Do not leave blank. See instructions ● **91** ________ .00

If line 91 is zero, check if:

- ☐ No use tax is owed.
- ☐ You paid your use tax obligation directly to CDTFA.

Overpaid Tax/Tax Due

92	Payments balance. If line 77 is more than line 91, subtract line 91 from line 77	⦿ **92**		.00
93	**Use Tax balance.** If line 91 is more than line 77, subtract line 77 from line 91	⦿ **93**		.00
94	Overpaid tax. If line 92 is more than line 64, subtract line 64 from line 92	⦿ **94**		.00
95	Amount of line 94 you want applied to your **2020** estimated tax	● **95**		.00
96	Overpaid tax available this year. Subtract line 95 from line 94	● **96**		.00
97	Tax due. If line 92 is less than line 64, subtract line 92 from line 64	⦿ **97**		.00

Your name: Your SSN or ITIN:

Contributions

	Code	Amount
California Seniors Special Fund. See instructions	● 400	.00
Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund	● 401	.00
Rare and Endangered Species Preservation Voluntary Tax Contribution Program	● 403	.00
California Breast Cancer Research Voluntary Tax Contribution Fund	● 405	.00
California Firefighters' Memorial Fund	● 406	.00
Emergency Food for Families Voluntary Tax Contribution Fund	● 407	.00
California Peace Officer Memorial Foundation Fund	● 408	.00
California Sea Otter Fund	● 410	.00
California Cancer Research Voluntary Tax Contribution Fund	● 413	.00
School Supplies for Homeless Children Fund	● 422	.00
State Parks Protection Fund/Parks Pass Purchase	● 423	.00
Protect Our Coast and Oceans Voluntary Tax Contribution Fund	● 424	.00
Keep Arts in Schools Voluntary Tax Contribution Fund	● 425	.00
Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund	● 431	.00
California Senior Citizen Advocacy Voluntary Tax Contribution Fund	● 438	.00
Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	● 439	.00
Rape Kit Backlog Voluntary Tax Contribution Fund	● 440	.00
Organ and Tissue Donor Registry Voluntary Tax Contribution Fund	● 441	.00
National Alliance on Mental Illness California Voluntary Tax Contribution Fund	● 442	.00
Schools Not Prisons Voluntary Tax Contribution Fund	● 443	.00
Suicide Prevention Voluntary Tax Contribution Fund	● 444	.00
110 Add code 400 through code 444. This is your total contribution	● 110	.00

Your name: ______ Your SSN or ITIN: ______

Amount You Owe

111 **AMOUNT YOU OWE.** If you do not have an amount on line 96, add line 93, line 97, and line 110. See instructions. **Do not send cash.**
Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** . . . . . ● **111** ______ .00
Pay Online – Go to **ftb.ca.gov/pay** for more information.

Interest and Penalties

112 Interest, late return penalties, and late payment penalties . . . . **112** ______ .00

113 Underpayment of estimated tax.
Check the box: ● ☐ **FTB 5805 attached** ● ☐ **FTB 5805F attached** . . . . ● **113** ______ .00

114 Total amount due. See instructions. Enclose, but **do not** staple, any payment . . . . **114** ______ .00

Refund and Direct Deposit

115 **REFUND OR NO AMOUNT DUE.** Subtract the sum of 110, line 112 and line 113 from line 96. See instructions.
Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001**. . . . . . ● **115** ______ .00

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.
All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Routing number ______ ● Type ☐ Checking ☐ Savings ● Account number ______ ● **116** Direct deposit amount ______ .00

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Routing number ______ ● Type ☐ Checking ☐ Savings ● Account number ______ ● **117** Direct deposit amount ______ .00

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal tax return.

To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to **ftb.ca.gov/forms** and search for **1131**. To request this notice by mail, call 800.852.5711.

Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature ______ Date ______ Spouse's/RDP's signature (if a joint tax return, both must sign) ______

Sign Here

It is unlawful to forge a spouse's/ RDP's signature.

Joint tax return? (See instructions)

● Your email address. Enter only one email address. ______ ● Preferred phone number ______

Paid preparer's signature **(declaration of preparer is based on all information of which preparer has any knowledge)** ______

Firm's name (or yours, if self-employed) ______ ● PTIN ______

Firm's address ______ ● Firm's FEIN ______

Do you want to allow another person to discuss this tax return with us? See instructions. . . . . ● ☐ Yes ☐ No

Print Third Party Designee's Name ______ Telephone Number ______

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California Adjustments — Residents

Important: Attach this schedule behind Form 540, Side 5 as a supporting California schedule.

Name(s) as shown on tax return | SSN or ITIN

Part I Income Adjustment Schedule

Section A – Income from federal Form 1040 or 1040-SR		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
1 Wages, salaries, tips, etc. See instructions before making an entry in column B or C	1			
2 Taxable interest. a ____	2b			
3 Ordinary dividends. See instructions. a ____	3b			
4 IRA distributions. See instructions. a ____	4b			
c Pensions and annuities. See instructions. c ____	4d			
5 Social security benefits. a ____	5b			
6 Capital gain or (loss). See instructions	6			
Section B – Additional Income from federal Schedule 1 (Form 1040 or 1040-SR)				
1 Taxable refunds, credits, or offsets of state and local income taxes	1			
2a Alimony received	2a			
3 Business income or (loss)	3			
4 Other gains or (losses)	4			
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc	5			
6 Farm income or (loss)	6			
7 Unemployment compensation	7			
8 Other income. a California lottery winnings; b Disaster loss deduction from FTB 3805V; c Federal NOL (federal Schedule 1 (Form 1040 or 1040-SR), line 8); d NOL deduction from FTB 3805V; e NOL from FTB 3805Z, 3806, 3807, or 3809; f Other (describe): ____; g Student loan discharged due to closure of a for-profit school	8		a ____ b ____ c d ____ e ____ f ____ g ____	a b c ____ d e f ____ g
9 **Total.** Combine Section A, line 1 through line 6, and Section B, line 1 through line 8 in column A. Add Section A, line 1 through line 6, and Section B, line 1 through line 8g in column B and column C. Go to Section C	9			
Section C – Adjustments to Income from federal Schedule 1 (Form 1040 or 1040-SR)				
10 Educator expenses	10			
11 Certain business expenses of reservists, performing artists, and fee-basis government officials	11			
12 Health savings account deduction	12			
13 Moving expenses. Attach federal Form 3903. See instructions	13			
14 Deductible part of self-employment tax	14			
15 Self-employed SEP, SIMPLE, and qualified plans	15			
16 Self-employed health insurance deduction	16			
17 Penalty on early withdrawal of savings	17			
18a Alimony paid. b Recipient's: SSN ___ ___ ___ – ___ ___ – ___ ___ ___ ___ Last name ____	18a			
19 IRA deduction	19			
20 Student loan interest deduction	20			
21 Tuition and fees	21			
22 Add line 10 through line 18a and line 19 through line 21 in columns A, B, and C. See instructions	22			
23 **Total.** Subtract line 22 from line 9 in columns A, B, and C. See instructions	23			

Part II Adjustments to Federal Itemized Deductions Check the box if you did NOT itemize for federal but will itemize for California . . . . ☐	**A** Federal Amounts (from federal Schedule A (Form 1040 or 1040-SR))	**B** Subtractions See instructions	**C** Additions See instructions
Medical and Dental Expenses See instructions.			
1 Medical and dental expenses . . . . ______ 1			
2 Enter amount from federal Form 1040 or 1040-SR, line 8b ______ 2			
3 Multiply line 2 by 7.5% (0.075) . . . . ______ 3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 4			
Taxes You Paid			
5a State and local income tax or general sales taxes. 5a			
5b State and local real estate taxes 5b			
5c State and local personal property taxes 5c			
5d Add lines 5a through 5c 5d			
5e Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately) in column A . . Enter the amount from line 5a, column B in line 5e, column B . . . . Enter the difference from line 5d and line 5e, column A in line 5e, column C 5e			
6 Other taxes. List type ______ 6			
7 Add lines 5e and 6 7			
Interest You Paid			
8a Home mortgage interest and points reported to you on Form 1098. . . . . 8a			
8b Home mortgage interest not reported to you on Form 1098 . . . . 8b			
8c Points not reported to you on Form 1098. . . . . 8c			
8d Mortgage insurance premiums 8d			
8e Add lines 8a through 8d 8e			
9 Investment interest. 9			
10 Add lines 8e and 9 10			
Gifts to Charity			
11 Gifts by cash or check 11			
12 Other than by cash or check. 12			
13 Carryover from prior year. 13			
14 Add lines 11 through 13 14			
Casualty and Theft Losses			
15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions. 15			
Other Itemized Deductions			
16 Other—from list in federal instructions 16			
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C 17			

18 **Total.** Combine line 17 column A less column B plus column C . . . . 18 ______

Job Expenses and Certain Miscellaneous Deductions

19 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions. 19

20 Tax preparation fees. 20

21 Other expenses - investment, safe deposit box, etc. List type ______________ 21

22 Add lines 19 through 21 22

23 Enter amount from federal Form 1040 or 1040-SR, line 8b ______________

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0. 24

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0. 25

26 **Total Itemized Deductions.** Add line 18 and line 25. 26

27 Other adjustments. See instructions. Specify. ______________________________________ 27

28 Combine line 26 and line 27. 28

29 **Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?**

Single or married/RDP filing separately **$200,534**

Head of household **$300,805**

Married/RDP filing jointly or qualifying widow(er) **$401,072**

No. Transfer the amount on line 28 to line 29.

Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29 29

30 **Enter the larger of the amount on line 29 or your standard deduction listed below**

Single or married/RDP filing separately. See instructions. **$4,537**

Married/RDP filing jointly, head of household, or qualifying widow(er) **$9,074**

Transfer the amount on line 30 to Form 540, line 18 30

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2019 Instructions for Schedule CA (540)

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).

What's New

Loophole Closure and Small Business and Working Families Tax Relief Act of 2019 – The Tax Cuts and Jobs Act (TCJA) signed into law on December 22, 2017, made changes to the Internal Revenue Code (IRC). California Revenue and Taxation Code (R&TC) does not conform to all of the changes. In general, for taxable years beginning on or after January 1, 2019, California conforms to the following TCJA provisions:

- California Achieving a Better Life Experience (ABLE) Program
- Student loan discharged on account of death or disability
- Federal Deposit Insurance Corporation (FDIC) Premiums
- Excess employee compensation
- Excess business loss

Alimony – California law **does not** conform to changes made by the TCJA to federal law regarding alimony and separate maintenance payments that are not deductible by the payor spouse, and are not includable in the income of the receiving spouse, if made under any divorce or separation agreement executed after December 31, 2018, or executed on or before December 31, 2018, and modified after that date (if the modification expressly provides that the amendments apply). For more information, see specific line instructions in Part I, Section B, line 2a and Section C, line 18a.

Student Loan Discharged Due to Closure of a For-Profit School – California law allows an income exclusion for an eligible individual who is granted a discharge of any student loan under specified conditions. This income exclusion has now been expanded to include a discharge of student loans occurring on or after January 1, 2019, and before January 1, 2024, for individuals who attended a Brightwood College school or a location of The Art Institute of California. For more information, see specific line instructions in Part I, Section B, line 8g.

Charitable Contribution and Business Expense Deduction Disallowance – For taxable years beginning on or after January 1, 2014, California law disallows a charitable contribution deduction to an educational organization that is a postsecondary institution or to the Key Worldwide Foundation, and a deduction for a business expense related to a payment to the Edge College and Career Network, LLC, to a taxpayer who meets specific conditions, including that they are named in any of several specified criminal complaints. For more information, see specific line instructions in Part II, lines 11 or 12 and Part I, Section B, line 3, respectively.

General Information

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

Conformity

For updates regarding federal acts, go to **ftb.ca.gov** and search for **conformity**.

Federal Tax Reform – In general, California R&TC does not conform to all of the changes under the TCJA. For adjustments due to the TCJA, see the specific line instructions for the following items:

- Combat zone extended to Egypt's Sinai Peninsula
- Moving expenses and reimbursements
- Limitation on deduction of business interest
- Limitation on employer's deduction for fringe benefit expenses
- Limitation on wagering losses
- Sexual harrasment settlements
- IRC Section 965 deferred foreign income
- Global intangible low-taxed income (GILTI) under IRC Section 951A
- Qualified equity grants
- Expanded use of 529 account funds
- Living expenses for members of Congress
- Limitation on state and local tax deduction
- Mortgage & home equity indebtedness interest deduction
- Limitation on charitable contribution deduction
- College athletic seating rights
- Casualty or theft loss(es)
- Miscellaneous itemized deductions

Registered Domestic Partners (RDP) – RDPs will compute their limitations based on the combined federal adjusted gross income (AGI) of each partner's individual tax return filed with the Internal Revenue Service (IRS).

For column A, Part I and Part II, combine each line item of your federal amounts from each partner's individual federal tax return. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

The combined federal AGI used to compute limitations is different from the recalculated federal AGI used on Form 540, California Resident Income Tax Return, line 13. In situations where RDPs have no RDP adjustments, these amounts may be the same.

Military Personnel – Servicemembers domiciled outside of California, and their spouses/RDPs, may exclude the servicemember's military compensation from gross income when computing the tax rate on nonmilitary income. Requirements for military servicemembers domiciled in California remain unchanged. Military servicemembers domiciled in California must include their military pay in total income. In addition, they must include their military pay as California source income when stationed in California.

However, military pay is not California source income when a servicemember is permanently stationed outside of California. Beginning 2009, the federal Military Spouses Residency Relief Act may affect the California income tax filing requirements for spouses of military personnel. For more information, get Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, and FTB Pub. 1032, Tax Information for Military Personnel.

Single Member Limited Liability Company (SMLLC) – If you are a single member limited liability company, that is organized or doing business in California, or registered with the California Secretary of State (SOS), you are required to file Form 568, Limited Liability Company Return of Income, pay the annual tax and LLC Fee (if applicable), in addition to filing your tax return. Get Form 568 Limited Liability Company Tax Booklet for more information.

Purpose

Use Schedule CA (540), California Adjustments – Residents, to make adjustments to your federal adjusted gross income and to your federal itemized deductions using California law.

Specific Line Instructions

Part I Income Adjustment Schedule

Column A — Federal Amounts

Section A, Line 1 through Line 6, and Section B, Line 1 through Line 8

Enter in Section A, line 1 through line 6, and Section B, line 1 through line 8 the same amounts you entered on your federal Form 1040, U.S. Individual Income Tax Return or Form 1040-SR, U.S. Tax Return for Seniors, line 1 through 6; and federal Schedule 1 (Form 1040 or 1040-SR), Additional Income and Adjustments to Income, line 1 through line 8.

Line 9 – Total
Combine the amounts in Section A, line 1 through line 6, and Section B, line 1 through line 8.

Line 10 through Line 17 and Line 19 through Line 21
Enter the same amounts entered on your federal Schedule 1 (Form 1040 or 1040-SR), line 10 through line 17 and line 19 through line 21.

Line 18a and Line 18b
Enter on line 18a the same amount entered on your federal Schedule 1 (Form 1040 or 1040-SR), line 18a. Enter on line 18b the social security number (SSN) or individual taxpayer identification number (ITIN) and last name of the person to whom you paid alimony.

Line 22
Add line 10 through line 18a and line 19 through line 21. However, if you made any of the adjustments described in the instructions for federal Schedule 1 (Form 1040 or 1040-SR), line 22 or if you claimed the foreign housing deduction from federal Form 2555, Foreign Earned Income, enter the amount from Schedule 1 (Form 1040 or 1040-SR), line 22 on this line.

Line 23 – Total
Subtract line 22 from line 9. This amount should match the amount entered on federal Form 1040 or 1040-SR, line 8b.

Column B and Column C — Subtractions and Additions
Use these columns to enter subtractions and additions to the federal amounts in column A that are necessary because of differences between California and federal law. Enter all amounts as positive numbers unless instructed otherwise.

You may need one or more of the following FTB publications to complete column B and column C:

- 1001, Supplemental Guidelines to California Adjustments
- 1005, Pension and Annuity Guidelines
- 1031, Guidelines for Determining Resident Status
- 1032, Tax Information for Military Personnel
- 1100, Taxation of Nonresidents and Individuals Who Change Residency

To get forms and publications, go to **ftb.ca.gov/forms.**

Section A – Income

Line 1 – Wages, Salaries, Tips, etc.
Generally, you will not make any adjustments on this line. If you did not receive any of the following types of income, make no entry on this line in either column B or column C.

Active duty military pay. Special rules apply to active duty military taxpayers. Get FTB Pub. 1032 for more information.

Combat zone foreign earned income exclusion. For taxable years beginning on and after January 1, 2018, California does not conform to the federal foreign earned income exclusion for amounts received by certain U.S. citizens or resident aliens with an abode in the U.S., specifically contractors or employees of contractors supporting the U.S. Armed Forces in designated combat zones. Enter the amount excluded from federal income on line 8f, column C.

Combat zone extended to Egypt's Sinai Peninsula. Federal law extended combat zone tax benefits to the Sinai Peninsula of Egypt. California does not conform. Enter the amount of combat pay excluded from federal income on line 1, column C. Get FTB Pub. 1032 for more information.

Sick pay received under the Federal Insurance Contributions Act and Railroad Retirement Act. California excludes this item from income. Enter in column B the amount of these benefits included in the amount in column A.

Ridesharing fringe benefit differences. Under federal law, certain qualified transportation benefits are excluded from gross income. Under the R&TC, there are no monthly limits for the exclusion of these benefits and California's definitions are more expansive. Enter the amount of ridesharing benefits received and included in federal income on line 1, column B.

Exclusion for compensation from exercising a California Qualified Stock Option (CQSO). To claim this exclusion:

- Your earned income is $40,000 or less from the corporation granting the CQSO.
- The market value of the options granted to you must be less than $100,000.
- The total number of shares must be 1,000 or less.
- The corporation issuing the stock must designate that the stock issued is a CQSO at the time the option is granted.

If you included an amount qualifying for this exclusion in federal income, enter that amount on line 1, column B.

Employer health savings account (HSA) contribution. Enter the amount of any employer HSA contribution from federal Form W-2, Wage and Tax Statement, box 12, code W on line 1, column C.

Income exclusion for In-Home Supportive Services (IHSS) supplementary payments. If you are an IHSS provider who received IHSS supplementary payments that were included in federal wages, enter the IHSS supplementary payments on line 1, column B. IHSS providers only receive a supplementary payment if they paid a sales tax on the IHSS services they provide. The supplementary payment is equal to the sales tax paid plus any increase in the federal payroll withholding paid due to the supplementary payment.

Native American earned income exemption. California does not tax federally recognized tribal members living in California Indian country who earn income from any federally recognized California Indian country. Military compensation is considered income from reservation sources. Enrolled members who receive reservation sourced per capita income must reside in their affiliated tribe's Indian country to qualify for tax exempt status. Enter on line 1, column B the earnings included in federal income that are exempt for California. Attach form FTB 3504, Enrolled Tribal Member Certification, to Form 540. For more information, get form FTB 3504.

Line 2 – Taxable Interest
If you did not receive any of the kinds of income listed below, make no entry on this line in either column B or column C.

Enter in column B the interest you received from:

- U.S. savings bonds (except for interest from series EE U.S. savings bonds issued after 1989 that qualified for the Education Savings Bond Program exclusion).
- U.S. Treasury bills, notes, and bonds.
- Any other bonds or obligations of the United States and its territories.
- Interest from Ottoman Turkish Empire Settlement Payments.
- Interest income from children under age 19 or students under age 24 included on the child's federal tax return and reported on the California tax return by the parent. For more information, get form FTB 3803, Parents' Election to Report Child's Interest and Dividends.

Certain mutual funds pay "exempt-interest dividends." If the mutual fund has at least 50% of its assets invested in tax-exempt U.S. obligations and/or in California or its municipal obligations, that amount of dividend is exempt from California tax. The proportion of dividends that are tax-exempt will be shown on your annual statement or statement issued with Form 1099-DIV, Dividends and Distributions.

Enter in column C the interest you identified as tax-exempt interest on your federal Form 1040 or 1040-SR, line 2a, **and** which you received from:

- The federally exempt interest dividends from other states, or their municipal obligations and/or from mutual funds that do not meet the 50% rule above.
- Non-California state bonds.
- Non-California municipal bonds issued by a county, city, town, or other local government unit.
- Obligations of the District of Columbia issued after December 27, 1973.
- Non-California bonds if the interest was passed through to you from S corporations, trusts, partnerships, or Limited Liability Companies (LLCs).
- Interest or other earnings earned from a Health Savings Account (HSA) are not treated as taxed deferred. Interest or earnings in a HSA are taxable in the year earned.

- Interest on any bond or other obligation issued by the Government of American Samoa.
- Interest income from children under age 19 or students under age 24 included on the parent's federal tax return and reported on the California tax return by the child.

Make no entries in either column B or column C for interest you earned on Federal National Mortgage Association (Fannie Mae) Bonds, Government National Mortgage Association (Ginnie Mae) Bonds, and Federal Home Loan Mortgage Corporations (FHLMC) securities, or grants paid to low income individuals.

Get FTB Pub. 1001 if you received interest income from the items listed above passed through to you from S corporations, trusts, estates, partnerships, or LLCs.

Line 3 – Ordinary Dividends
Generally, no difference exists between the amount of dividends reported in column A and the amount reported using California law. However, California taxes dividends derived from other states and their municipal obligations.

Add dividends received from the following and enter in column B:

- Dividend income from children under age 19 or students under age 24 included on the parent's or child's federal tax return and reported on the California tax return by the opposite taxpayer. For more information, get form FTB 3803.

Add dividends received from the following and enter in column C:

- Controlled foreign corporation (CFC) dividends in the year distributed.
- Regulated investment company (RIC) capital gains in the year distributed.
- Distributions of pre-1987 earnings from an S corporation.
- Dividend income from children under age 19 or students under age 24 excluded on the parent's or child's federal tax return and reported on the California tax return by the opposite taxpayer. For more information, get form FTB 3803.

Get FTB Pub. 1001 if you received dividends from:

- Non-cash patronage dividends from farmers' cooperatives or mutual associations.
- A CFC.
- Distributions of pre-1987 earnings from S corporations.
- Undistributed capital gains for RIC shareholders.

Line 4a and b – IRA Distributions
Generally, no adjustments are made on this line. However, there may be significant differences in the taxable amount of a distribution (including a distribution from conversion of a traditional IRA to a Roth IRA), depending on when you made your contributions to the IRA. Differences also occur if your California IRA deductions were different from your federal deductions because of differences between California and federal self-employment income.

If the taxable amount using California law is:

- Less than the amount taxable under federal law, enter the difference in column B.
- More than the amount taxable under federal law, enter the difference in column C.

Get FTB Pub. 1005 for more information and worksheets for figuring the adjustment to enter on line 4, if any.

If you have an IRA basis and were a nonresident in prior years, you may need to restate your California IRA basis. Get FTB Pub. 1100 for more information.

Coverdell Education Savings Account (ESA) formerly known as Education (ED) IRA – If column A includes a taxable distribution from an ED IRA, you may owe additional tax on that amount. Get form FTB 3805P, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts.

Line 4c and d – Pensions and Annuities
Generally, no adjustments are made on this line. However, if you received Tier 2 railroad retirement benefits or partially taxable distributions from a pension plan, you may need to make the following adjustments.

If you received a federal Form RRB-1099-R, Annuities or Pensions by the Railroad Retirement Board, for railroad retirement benefits and included all or part of these benefits in taxable income in column A, enter the taxable benefit amount in column B.

If you began receiving a retirement annuity between July 1, 1986, and January 1, 1987, and elected to use the three-year rule for California purposes and the annuity rules for federal purposes, enter in column C the amount of the annuity payments you excluded for federal purposes.

You may have to pay an additional tax if you received a taxable distribution from a qualified retirement plan before reaching age 59½ and the distribution was not rolled over into another qualified plan. Get form FTB 3805P for more information.

Line 5 – Social Security Benefits
California excludes U.S. social security benefits or equivalent Tier 1 railroad retirement benefits from taxable income. Enter in column B the amount of taxable U.S. social security benefits or equivalent Tier 1 railroad retirement benefits shown in column A, line 5(b).

Line 6 – Capital Gain or (Loss)
Generally, no adjustments are made on this line. California taxes long and short term capital gains as regular income. No special rate for long term capital gains exists. However, the California basis of the assets listed below may be different from the federal basis due to differences between California and federal laws. If there are differences, use Schedule D (540), California Capital Gain or Loss Adjustment, to calculate the amount to enter on line 6.

- Gain on sale of qualified small business stock under IRC Section 1045 and IRC Section 1202.
- Basis amounts resulting from differences between California and federal law in prior years.
- Gain or loss on stock and bond transactions.
- Installment sale gain reported on form FTB 3805E, Installment Sale Income.
- Gain on the sale of personal residence where depreciation was allowable.
- Pass-through gain or loss from partnerships, fiduciaries, S corporations, or LLCs.
- Capital loss carryover from your 2018 California Schedule D (540).
- Capital gain from children under age 19 or students under age 24 included on the parent's or child's federal tax return and reported on the California tax return by the opposite taxpayer. For more information, get form FTB 3803.

Get FTB Pub. 1001 for more information about:

- Disposition of S corporation stock acquired before 1987.
- Capital gain exclusion for sale of principal residence by a surviving spouse.
- Gain on sale or disposition of qualified assisted housing development to low-income residents or to specified entities maintaining housing for low-income residents.
- Undistributed capital gain for RIC shareholders.
- Gain or loss on the sale of property inherited before January 1, 1987.
- Capital loss carrybacks.

Section B – Additional Income

Line 1 – Taxable Refunds, Credits, or Offsets of State and Local Income Taxes
California does not tax the state income tax refund. Enter in column B the amount of state tax refund entered in column A.

Line 2a – Alimony Received
Under federal law (TCJA), alimony and separate maintenance payments are not includable in the income of the receiving spouse, if made under any divorce or separation agreement executed after December 31, 2018, or executed on or before December 31, 2018 and modified after that date (if the modification expressly provides that the amendments apply). California does not conform. If you received alimony not included in your federal income, enter the alimony received in column C.

If you are a nonresident alien and received alimony not included in your federal income, enter the alimony on this line in column C.

Line 3 – Business Income or (Loss)
Adjustments to federal business income or loss you reported in column A generally are necessary because of the difference between California and federal law relating to depreciation methods, special credits, and accelerated write-offs. As a result, the recovery period or basis used to figure California depreciation may be different from the amount used for federal purposes.

Adjustments are figured on form FTB 3885A, Depreciation and Amortization Adjustments, and are most commonly necessary because of the following:

- **Before January 1, 1987,** California did not allow depreciation under the federal accelerated cost recovery system. Continue to figure California depreciation for those assets in the same manner as prior years**.**
- **On or after January 1, 1987,** California provides special credits and accelerated write-offs that affect the California basis of qualifying assets. Refer to the bulleted list below.

Use form FTB 3801, Passive Activity Loss Limitations, to figure the total adjustment for line 3 if you have:

- One or more passive activities that produce a loss.
- One or more passive activities that produce a loss **and** any nonpassive activity reported on federal Schedule C (Form 1040 or 1040-SR), Profit or Loss From Business.

Use form FTB 3885A to figure the total adjustment for line 3 if you have:

- Only nonpassive activities which produce either gains or losses (or combination of gains and losses).
- Passive activities that produce gains.

Limitation on deduction of business interest. Under federal law, every business, regardless of its form, is generally subject to a disallowance of a deduction for net interest expense in excess of 30% of the business's adjustable taxable income. California does not conform. Figure the difference between the amounts allowed using federal law and California law. Enter the difference on line 3, column B.

Limitation on employer's deduction for fringe benefit expenses. Under federal law, deductions for entertainment expenses are disallowed; the current 50% limit on the deductibility of business meals is expanded to meals provided through an in-house cafeteria or otherwise on the premises of the employer; deductions for employee transportation fringe benefits (e.g., parking and mass transit) are denied; and no deduction is allowed for transportation expenses that are the equivalent of commuting for employees (e.g., between the employee's home and the workplace), except as provided for the safety of the employee. California does not conform. Figure the difference between the amounts allowed using federal law and California law. Enter the difference on line 3, column B or column C.

Limitation on wagering losses. Under federal law, all deductions for expenses incurred in carrying out wagering transactions, and not just gambling losses, are limited to the extent of gambling winnings. California does not conform. Figure the difference between the amounts allowed using federal law and California law. Enter the difference on line 3, column B.

Sexual harassment settlements. Under federal law, no deduction is allowed for any settlement, payout, or attorney fees related to sexual harassment or sexual abuse if such payments are subject to a nondisclosure agreement. California does not conform. Enter the amount received and included in federal income on line 3, column B.

Penalty Assessed by Professional Sports League. California does not allow a business expense deduction for any fine or penalty paid or incurred by an owner of a professional sports franchise assessed or imposed by the professional sports league that includes that franchise. If the fine or penalty was deducted for federal purposes, enter this amount on line 3, column C.

Business Expense Deduction Disallowance – California disallows a deduction for a business expense related to a payment to the Edge College and Career Network, LLC, to a taxpayer who meets all of the following:

- They are charged as a defendant in any of several specified criminal complaints as listed in R&TC Section 17275.4.
- There is a final determination of their guilt with regard to a violation of any offense arising out of that criminal complaint.
- There is a finding that they took the deduction unlawfully.

For more information, see R&TC 17275.4. Enter the amount of this deduction on line 3, column C.

Get FTB Pub. 1001 for more information about:

Income related to:

- Business, trade, or profession carried on within California that is an integral part of a unitary business carried on both within and outside California.
- Pro-rata share of income received from a CFC by a U.S. shareholder.

Basis adjustments related to:

- Property acquired prior to becoming a California resident.
- Sales or use tax credit for property used in a former Enterprise Zone (EZ), Local Agency Military Base Recovery Area (LAMBRA), or Targeted Tax Area (TTA).
- Reduced recovery periods for fruit-bearing grapevines replaced in a California vineyard on or after January 1, 1992, as a result of phylloxera infestation; or on or after January 1, 1997, as a result of Pierce's disease.
- Expenditures for tertiary injectants.
- Property placed in service on an Indian reservation after December 31, 2017, and before January 1, 2021.
- Amortization of pollution control facilities.
- Discharge of real property business indebtedness.
- Vehicles used in an employer-sponsored ridesharing program.
- An enhanced oil recovery system.
- Joint Strike Fighter property costs.
- The cost of making a business accessible to disabled individuals.
- Property for which you received an energy conservation subsidy from a public utility on or after January 1, 1995, and before January 1, 1997.
- Research and experimental expenditures.
- Reduction of capitalized costs attributable to the Work Opportunity Credit.

Business deductions related to:

- Wages paid in a former EZ, LAMBRA, Manufacturing Enhancement Area (MEA), or TTA.
- Certain employer costs for employees who are also enrolled members of Indian tribes.
- Abandonment or tax recoupment fees for open-space easements and timberland preserves.
- Research expense.
- Employer wage expense for the Work Opportunity Credit.
- Pro-rata share of deductions received from a CFC by a U.S. shareholder.
- Interest paid on indebtedness in connection with company-owned life insurance policies.
- Premiums paid on life insurance policies, annuities, or endowment contracts issued after June 8, 1997, where the owner of the business is directly or indirectly a policy beneficiary.
- Commercial Revitalization Deductions for Renewal Communities.
- Small Employer Health Insurance Credit

Line 4 – Other Gains or (Losses)
Generally, no adjustments are made on this line. However, the California basis of your other assets may differ from your federal basis due to differences between California and federal law. Therefore, you may have to adjust the amount of other gains or losses. Get Schedule D-1, Sales of Business Property.

Line 5 – Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, etc.
Adjustments to federal income or loss you reported in column A generally are necessary because of the difference between California and federal law relating to depreciation methods, special credits, and

accelerated write-offs. As a result, the recovery period or basis used to figure California depreciation may be different from the recovery period or amount used for federal. For more information, see the instructions for column B and column C, line 3.

California law does not conform to federal law for material participation in rental real estate activities. Beginning in 1994, and for federal purposes only, rental real estate activities conducted by persons in real property business are not automatically treated as passive activities. Get form FTB 3801 for more information.

Use form FTB 3801 to figure the total adjustment for line 5 if you have:

- One or more passive activities that produce a loss.
- One or more passive activities that produce a loss **and** any nonpassive activity reported on federal Schedule E (Form 1040 or 1040-SR), Supplemental Income and Loss.

Use form FTB 3885A to figure the total adjustment for line 5 if you have:

- Only nonpassive activities which produce either gains or losses (or combination of gains and losses).
- Passive activities that produce gains.

LLCs that are classified as partnerships for California purposes and limited liability partnerships (LLPs) are subject to the same rules as other partnerships. LLCs report distributive items to members on Schedule K-1 (568), Member's Share of Income, Deductions, Credits, etc. LLPs report to partners on Schedule K-1 (565), Partner's Share of Income, Deductions, Credits, etc.

Get FTB Pub. 1001 for more information about accumulation distributions to beneficiaries for which the trust was not required to pay California tax because the beneficiary's interest was contingent.

Line 6 – Farm Income or (Loss)
Adjustments to federal income or loss you report in column A generally are necessary because of the difference between California and federal law relating to depreciation methods, special credits, NOLs, and accelerated write-offs. As a result, the recovery period or basis you use to figure California depreciation may be different from the amount used for federal purposes, and you may need to make an adjustment to your farm income or loss. For more information, see the instructions for column B and column C, line 3.

Use form FTB 3801 to figure the total adjustment for line 6 if you have:

- One or more passive activities that produce a loss.
- One or more passive activities that produce a loss **and** any nonpassive activity reported on federal Schedule F (Form 1040 or 1040-SR), Profit or Loss From Farming.

Use form FTB 3885A to figure the total adjustment for line 6 if you have:

- Only nonpassive activities which produce either gains or losses (or combination of gains and losses).
- Passive activities that produce gains.

Line 7 – Unemployment Compensation
California excludes unemployment compensation from taxable income. Enter on line 7, column B the amount of unemployment compensation shown in column A.

Paid Family Leave Insurance (PFL) benefits, also known as Family Temporary Disability Insurance. Payments received from the PFL Program are reported on federal Form 1099-G, Certain Government Payments. Enter on line 7, column B the amount of PFL payments shown in column A. For more information, get FTB Pub. 1001.

Line 8 – Other Income

a. California Lottery Winnings. California excludes California lottery winnings from taxable income. Enter in column B the amount of California lottery winnings included in the federal amount on line 8, column A.

Make no adjustment for lottery winnings from other states. They are taxable by California. If you reduced gambling income for California lottery income, you may need to reduce the losses included in the federal itemized deductions on Part II, line 16, column A. Enter these losses on Part II, line 16, column B.

b. Disaster Loss Deduction. If you have a California disaster loss carryover deduction and there is income in the current taxable year, enter the total amount from your 2018 form FTB 3805V, Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations – Individuals, Estates, and Trusts, Part III, line 6, as a positive number in column B.

NOL Attributable to a Qualified Disaster – If you deduct a 2019 disaster loss in the 2019 taxable year and have remaining disaster loss that results in an NOL, the NOL can be carried forward. Get FTB 3805V for more information.

c. Federal NOL from federal Schedule 1 (Form 1040 or 1040-SR), line 8. If the amount on line 8 in column A includes a federal NOL, enter the amount of the federal NOL as a positive number in column C. Get form FTB 3805V, to figure the allowable California NOL.

d. NOL Carryover from Form FTB 3805V, Part III, line 5. The allowable NOL carryover under California law is different from the allowable NOL carryover under federal law. If you have a California NOL carryover from your 2018 form FTB 3805V, enter it as a positive number in column B.

e. NOL from Forms FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809.
Enter in column B the total NOL figured on the following forms.

- FTB 3805Z, Enterprise Zone Deduction and Credit Summary, line 3b
- FTB 3806, Los Angeles Revitalization Zone Net Operating Loss (NOL) Carryover Deduction, line 2b
- FTB 3807, Local Agency Military Base Recovery Area Deduction and Credit Summary, line 3b
- FTB 3809, Targeted Tax Area Deduction and Credit Summary, line 3b

f. Other (describe).
Identify the type of income reported in the space provided. If there is more than one item to report on line 8f, attach a statement that lists each item and enter the total of all individual items in column B or column C as instructed below.

IRC Section 965 deferred foreign income. If you included IRC 965 deferred foreign income on your federal Schedule 1 (Form 1040 or 1040-SR), enter the amount on line 8f, column B and write "IRC 965" on line 8f and at the top of Form 540.

Global intangible low-taxed income (GILTI) under IRC Section 951A. If you included GILTI on your federal Schedule 1 (Form 1040 or 1040-SR), enter the amount on line 8f, column B and write "IRC 951A" on line 8f.

Excess business loss. For taxable years beginning after December 31, 2018, California law generally conforms to the changes under the Tax Cuts and Jobs Act (TCJA) in regard to the disallowance of excess business loss deductions of non-corporate taxpayers. For California purposes, any disallowed loss will be treated as a carryover excess business loss for the subsequent taxable year. If you completed federal Form 461, Limitation on Business Losses, prepare a second set of forms reflecting your excess business loss using California amounts (i.e., following California law). Compare federal Form 461, line 16 and the form completed using California amounts. Enter the difference between the federal and California amount on line 8f, column B or column C. Attach federal Form 461, using California amounts, to the tax return.

Qualified equity grants. California does not conform to federal law regarding the election to defer the recognition of income attributable to qualified stock. If you elected to defer income for federal purposes, make an adjustment on line 8f, column C.

Expanded use of 529 account funds. California does not conform to federal law regarding the IRC Section 529 account funding for elementary and secondary education or to the maximum distribution amount. If the amount was excluded for federal purposes, make an adjustment on line 8f, column C.

Olympic Medals and Prize Money. If you excluded the value of any award, medal, or prize money on your federal Schedule 1 (Form 1040 or 1040-SR), enter the excluded amount on line 8f, column C. For more information, get FTB Pub. 1001.

Native American Earned Income Exemption. California does not tax federally recognized tribal members living in California Indian country who earn income from any federally recognized California Indian country.

Military compensation is considered income from reservation sources. Enrolled members who receive reservation sourced per capita income must reside in their affiliated tribe's Indian country to qualify for tax exempt status. For more information, see form FTB 3504. Enter in column B the income included in federal income that is exempt for California and write "FTB 3504" on line 8f. Attach form FTB 3504 to Form 540.

Parents' Election to Report Child's Interest and Dividends. California conforms to federal law for elections made by parents reporting their child's interest and dividends. Parents may elect to report their child's income on their California income tax return by completing form FTB 3803. If you make this election, the child will not have to file a tax return. You may report your child's income on your California income tax return even if you do not do so on your federal income tax return.

If the amount of your child's income you are reporting on your California income tax return is different than the amount you reported on your federal income tax return, enter the difference on line 8f, column B or column C and write "FTB 3803" on line 8f. Get form FTB 3803 for more information.

Reward from a crime hotline. Enter in column B the amount of a reward authorized by a government agency received from a crime hotline established by a government agency or nonprofit organization that is included in the amount on line 8, column A.

You may not make this adjustment if you are an employee of the hotline or someone who sponsors rewards for the hotline.

Federal foreign earned income or housing exclusion. Enter in column C the amount deducted from federal income on federal Schedule 1 (Form 1040 or 1040-SR), line 8.

Combat zone foreign earned income exclusion. Enter the amount excluded from federal income on line 8f, column C.

Beverage container recycling income. Enter in column B the amount of recycling income included in the amount on line 8, column A.

Rebates or vouchers from a local water agency, energy agency, or energy supplier. California law allows an income exclusion for rebates or vouchers from a local water agency, energy agency, or energy supplier for the purchase and installation of water conservation appliances and devices. Enter in column B the amount of this type of income included in the amount on line 8, column A.

Financial Incentive for Seismic Improvement. California law allows an income exclusion for loan forgiveness, grant, credit, rebate, voucher, or other financial incentive issued by the California Residential Mitigation Program or California Earthquake Authority to assist a residential property owner or occupant with expenses paid, or obligation incurred for earthquake loss mitigation. Enter in column B the amount of this type of income included in the amount on line 8, column A.

Original issue discount (OID) for debt instruments issued in 1985 and 1986. In the year of sale or other disposition, you must recognize the difference between the amount reported on your federal tax return and the amount reported for California purposes. **Issuers:** Enter the difference between the federal deductible amount and the California deductible amount on line 8f in column B. **Holders:** Enter the difference between the amount included in federal gross income and the amount included for California purposes on line 8f, column C.

Foreign income of nonresident aliens. Adjust federal income to reflect worldwide income computed under California law. Enter losses from foreign sources in column B. Enter foreign source income in column C.

Cost-share payments received by forest landowners. Enter in column B the cost-share payments received from the Department of Forestry and Fire Protection under the California Forest Improvement Act of 1978 or from the United States Department of Agriculture, Forest Service, under the Forest Stewardship Program and the Stewardship Incentives Program, pursuant to the Cooperative Forestry Assistance Act.

Foreign income. If you excluded income exempted by U.S. tax treaties on your federal Schedule 1 (Form 1040 or 1040-SR) (unless specifically exempt for state purposes), enter the excluded amount in column C. If you claimed foreign earned income or housing cost exclusion on your federal Schedule 1 (Form 1040 or 1040-SR) (under IRC Section 911), see the instructions for line 8.

Coverdell ESA distributions. If you received a distribution from a Coverdell ESA, report the difference between the federal taxable amount and the California taxable amount in column B or column C.

Grants paid to low-income individuals. California excludes grants paid to low-income individuals to construct or retrofit buildings to make them more energy efficient. Federal has no similar exclusion. Enter on line 8f, column B the amount of this type of income.

Health savings account (HSA) distributions for unqualified medical expense. Distributions from an HSA not used for qualified medical expenses, and included in federal income, are not taxable for California purposes. Enter the distribution not used for qualified medical expenses on line 8f, column B.

California National Guard Surviving Spouse & Children Relief Act of 2004. Death benefits received from the State of California by a surviving spouse/RDP or member-designated beneficiary of certain military personnel killed in the performance of duty is excluded from gross income. Military personnel include the California National Guard, State Military Reserve, or the Naval Militia. If you reported a death benefit on line 8, column A, enter the death benefit amount in column B.

Ottoman Turkish Empire settlement payments. If you received settlement payments as a person persecuted by the regime that was in control of the Ottoman Turkish Empire from 1915 until 1923 your gross income does not include those excludable settlement payments, or interest, received by you, your heirs, or your estate for payments received on or after January 1, 2005. If you reported settlement payments on line 8, column A, enter the amount of settlement payments in column B.

Mortgage forgiveness debt relief.

California law does not conform to federal law regarding the exclusion of income from discharge of indebtedness from the disposition of your principal residence occurring after December 31, 2017. Enter the amount of discharge on line 8f, column C.

g. Student Loan Discharged Due to Closure of a For-Profit School. California law allows an income exclusion for income that would result from the discharge of any student loan of an eligible individual. An individual is eligible for the exclusion if **any** of the following apply during the taxable year.

1. The individual is granted a discharge of any student loan because:
   a. The individual successfully asserts that the school did something wrong or failed to do something that it should have done.
   b. The individual could not complete a program of study due to the school closing.
2. The individual attended a Brightwood College school on or before December 5, 2018, and is granted a discharge of any student loan made in connection with attending that school, and that discharge is not covered under item 1 above.
3. The individual attended a location of The Art Institute of California and is granted a discharge of any student loan made in connection with attending that school, and that discharge is not covered under item 1 above.
4. The individual is granted a discharge of any student loan pursuant to the discharge agreement. For definition of "discharge agreement", refer to R&TC Section 17144.7 for more information.
5. The individual attended a Corinthian Colleges, Inc. school on or before May 1, 2015, is granted a discharge of any student loan made in connection with attending that school, and that discharge is not covered under item 1 or 4 above.

Enter in column B the amount of this type of income included in the amount on line 8g, column A.

Line 9 – Total

Add Section A, line 1 through line 6, and Section B, line 1 through line 8g in column B and column C. Enter the totals on line 9.

Section C – Adjustments to Income

Line 10 through Line 18a and Line 19 through Line 21 – California law is the same as federal law with the exception of the following:

- Line 10 (Educator Expenses) – California does not conform to federal law regarding educator expenses. Enter the amount from column A, line 10 to column B, line 10.
- Line 11 (Certain Business Expense of Reservists, Performing Artists, and Fee Basis Government Officials) – If claiming a depreciation deduction as an unreimbursed employee business expense on federal Form 2106, Employee Business Expenses, you may have an adjustment in column B or column C. For more information, get FTB Pub. 1001.

  Federal law eliminated the $3,000 deduction for living expenses for members of Congress while away from home. California does not conform. Enter the amount of living expenses on line 11, column C.
- Line 12 (Health Savings Account (HSA) Deduction) – Federal law allows a deduction for contributions to an HSA account. California does not conform. Transfer the amount from column A, line 12, to column B, line 12.
- Line 13 (Moving Expenses) – California does not conform to federal law regarding the suspension of the deduction for moving expenses, except for members of the Armed Forces on active duty. Non-military taxpayers prepare federal Form 3903, Moving Expenses, using California amounts. If you have excess moving expense reimbursements, enter the amount of moving expenses from line 3 of federal Form 3903 on Schedule CA (540), line 13, column C. If your reimbursements are less than your moving expenses, enter the amount of moving expenses from line 5 of federal Form 3903 on Schedule CA (540), line 13, column C.
- Line 18a (Alimony Paid) – Under federal law (TCJA), alimony and separate maintenance payments are not deductible by the payor spouse, if made under any divorce or separation agreement executed after December 31, 2018, or executed on or before December 31, 2018, and modified after that date (if the modification expressly provides that the amendments apply). California does not conform. If you paid alimony and did not deduct it on your federal tax return, enter the alimony in column C.

  If you are a nonresident alien and did not deduct alimony on your federal tax return, enter the amount you paid in column C.

  Line 18b (Recipient's SSN/Last Name) - Enter the SSN or ITIN and last name of the person to whom you paid alimony.
- Line 20 (Student Loan Interest Deduction) – California conforms to federal law regarding student loan interest deduction except for a spouse/RDP of a non-California domiciled military taxpayer residing in a community property state. Use the Student Loan Interest Deduction Worksheet in the next column to compute the amount to enter on line 20. For more information, get FTB Pub. 1032.
- Line 21 (Tuition and Fees) – California does not conform to federal law regarding the tuition and fees deduction. Enter the amount from column A, line 21 on column B, line 21.

Line 22 – Add line 10 through line 18a and line 19 through line 21 in column B and column C.

If you claimed the foreign housing deduction, include that amount in the total you enter in column B, line 22. Enter the amount and "Form 2555" on the dotted line next to line 22.

Line 23 – Total
Subtract line 22 from line 9 in column B and column C.

Also, transfer the amount from:

- Line 23, column B to Form 540, line 14

If column B is a negative number, transfer the amount as a positive number to Form 540, line 16.

- Line 23, column C to Form 540, line 16

If column C is a negative number, transfer the amount as a positive number to Form 540, line 14.

Student Loan Interest Deduction Worksheet

1 Enter the total amount from Schedule CA (540), line 20, column A. If the amount on line 1 is zero, STOP. You are not allowed a deduction for California . . . . . **1** ________

2 Enter the total interest you paid in 2019 on qualified student loans but not more than $2,500 here . . **2** ________

3 Add federal Schedule 1 (Form 1040 or 1040-SR), line 20 (student loan interest deduction) to federal Form 1040 or 1040-SR, line 8b (AGI). Enter the result here . . . . **3** ________

4 Enter the amount shown below for your filing status.
- Single, head of household, or qualifying widow(er) – $60,000
- Married/RDP filing jointly – $120,000 } **4** ________

5 Is the amount on line 3 more than the amount on line 4?
☐ **No.** Skip lines 5 and 6, enter -0- on line 7, and go to line 8.
☐ **Yes.** Subtract line 4 from line 3 . . . . . . **5** ________

6 Divide line 5 by $15,000 ($30,000 if married/RDP filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 . . **6** _ . _ _ _ _

7 Multiply line 2 by line 6 . . . . **7** ________

8 **Student loan interest deduction.** Subtract line 7 from line 2. . . . . **8** ________

9 **Student loan interest adjustment.** If line 1 is less than line 8, enter the difference here and on Schedule CA (540), line 20, column C. . . . . **9** ________

Part II Adjustments to Federal Itemized Deductions

Important: If you did not itemize deductions on your federal tax return but will itemize deductions on your California tax return, first complete federal Schedule A (Form 1040 or 1040-SR), Itemized Deductions. Then check the box at the top of Schedule CA (540), Part II and complete lines 1 through 30. Attach a copy of federal Schedule A (Form 1040 or 1040-SR) to your Form 540.

Column A – Federal Amounts

Line 1 through Line 16
Enter on line 1 through line 16 the same amounts you entered on your federal Schedule A (Form 1040 or 1040-SR).

Column B and Column C — Subtractions and Additions
Use these columns to enter subtractions and additions to the federal amounts in column A that are necessary because of differences between California and federal law. Enter all amounts as positive numbers unless instructed otherwise.

Line 4 – Health Savings Account (HSA) Distributions

If you received a tax-free HSA distribution for qualified medical expenses, enter the qualified expenses paid that exceed 7.5% of federal AGI on line 4, column C.

Line 5a – State and Local Taxes
California does not allow a deduction for state and local income tax (including limited partnership tax and income or franchise tax paid by corporations) and State Disability Insurance (SDI) or state and local general sales tax. Enter that amount on line 5a, column B.

Line 5e – The federal deduction for state and local tax is limited to $10,000 ($5,000 for married filing separate) for the aggregate of state and local income taxes and property taxes. California does not conform. If your deduction was limited under federal law, enter an adjustment on line 5e, column C for the amount over the federal limit.

Line 6 – Other Taxes
California does not allow a deduction for foreign income taxes. Enter that amount on line 6, column B.

Federal law suspended the deduction for foreign property taxes. California does not conform. Enter the amount on line 6, column C.

Generation Skipping Transfer Tax – Tax paid on generation skipping transfers is not deductible under California law. Enter the amount of generation skipping tax included in line 6, column A on line 6, column B.

Line 8 – Home Mortgage Interest

Federal law limited the mortgage interest deduction acquisition debt maximum from $1,000,000 ($500,000 for married filing separately) to $750,000 ($375,000 for married filing separately). California does not conform. If your deduction was limited under federal law, enter an adjustment on line 8, column C for the amount over the federal limit.

Federal law suspended the deduction on up to $100,000 ($50,000 for married filing separately) for interest on home equity indebtedness, unless the loan is used to buy, build, or substantially improve the taxpayer's home that secures the loan. California does not conform. If your deduction was limited under the federal law, enter an adjustment on line 8, column C for the amount over the federal limit.

Mortgage Interest Credit – If you reduced your federal mortgage interest deduction by the amount of your mortgage interest credit (from federal Form 8396, Mortgage Interest Credit), increase your California itemized deductions by the same amount. Enter the amount of your federal mortgage interest credit on line 8, column C.

Line 8d – Mortgage Insurance Premiums

California does not allow a deduction for mortgage insurance premiums. Enter the amount from column A, line 8d on column B, line 8d.

Line 9 – Investment Interest Expense

Your California deduction for investment interest expense may be different from your federal deduction. Use form FTB 3526, Investment Interest Expense Deduction, to figure the amount to enter on line 9, column B or column C.

Line 11 – Gifts By Cash Or Check

Qualified Charitable Contributions – Your California deduction may be different from your federal deduction. California limits the amount of your deduction to 50% of your federal adjusted gross income. Figure the difference between the amount allowed using federal law and the amount allowed using California law. Enter the difference on line 11, column B.

College Athletic Seating Rights – Federal law no longer allows a charitable deduction for amounts paid to an institution of higher education in exchange for college athletic seating rights. California does not conform. Enter the amount on line 11, column C.

College Access Tax Credit – If you deducted a charitable contribution amount for the College Access Tax Credit Fund on your federal Schedule A (Form 1040 or 1040-SR) and are claiming the College Access Tax Credit on your Form 540, enter the amount used to calculate the College Access Tax Credit on line 11, column B.

Charitable Contribution Deduction Disallowance – California disallows a charitable contribution deduction to an educational organization that is a postsecondary institution or to the Key Worldwide Foundation to a taxpayer who meets all of the following:

- They are charged as a defendant in any of several specified criminal complaints as listed in R&TC Section 17275.4.
- There is a final determination of their guilt with regard to a violation of any offense arising out of that criminal complaint.
- There is a finding that they took the deduction unlawfully.

For more information, see R&TC 17275.4. Enter the amount of this deduction on line 11, column B.

Line 12 - Other Than By Cash or Check

Qualified Charitable Contributions – Your California deduction may be different from your federal deduction. California limits the amount of your deduction to 50% of your federal adjusted gross income. Figure the difference between the amount allowed using federal law and the amount allowed using California law. Enter the difference on line 12, column B.

Charitable Contribution Deduction Disallowance – California disallows a charitable contribution deduction to an educational organization that is a postsecondary institution or to the Key Worldwide Foundation to a taxpayer who meets all of the following:

- They are charged as a defendant in any of several specified criminal complaints as listed in R&TC Section 17275.4.
- There is a final determination of their guilt with regard to a violation of any offense arising out of that criminal complaint.
- There is a finding that they took the deduction unlawfully.

For more information, see R&TC 17275.4. Enter the amount of this deduction on line 12, column B.

Line 13 – Carryover From Prior Year

Charitable Contribution Carryover Deduction - If deducting a prior year charitable contribution carryover, and the California carryover is larger than the federal carryover, enter the additional amount on line 13, column C.

Carryover Deduction of Appreciated Stock Contributed to a Private Foundation prior to January 1, 2002 – If deducting a charitable contribution carryover of appreciated stock donated to a private operating foundation prior to January 1, 2002, and the fair market value allowed for federal purposes is larger than the basis allowed for California purposes, enter the difference on line 13, column B.

Line 15 – Casualty or Theft Loss(es)

Under federal law, the personal casualty and theft loss deduction is suspended, with exception for personal casualty gains. Federal allows a deduction for personal casualty and theft loss incurred in a federally declared disaster. California does not conform.

California allows personal casualty and theft loss and disaster loss deductions. If you have personal casualty and theft loss and/or disaster loss, complete another federal Form 4684, Casualties and Thefts, using California amounts. Enter the difference between the federal and California amount in column B or column C.

Line 16 - Other Itemized Deductions

Unreimbursed Impairment-Related Work Expenses - If you completed federal Form 2106, prepare a second set of forms reflecting your employee business expense using California amounts (i.e., following California law). Include your entertainment expenses, if any, on line 5 of federal Form 2106 for California purposes.

Generally, California law conforms with federal law and no adjustment is needed. However, differences occur when:

- Assets (requiring depreciation) were placed in service before January 1, 1987. Figure the depreciation based on California law.
- Federal employees who were on temporary duty status. California does not conform to the federal provision that expanded temporary duties to include prosecution duties, in addition to investigative duties. Therefore, travel expenses paid or incurred in connection with temporary duty status (exceeding one year), involving the prosecution (or support of the prosecution) of a federal crime, should not be included in the California amount.

Compare federal Form 2106, line 10 and the form completed using California amounts. Enter the difference between the federal and California amount in column B or column C.

Gambling Losses – California lottery losses are not deductible for California. Enter the amount of California lottery losses included in line 16, column A on line 16, column B.

Federal Estate Tax – Federal estate tax paid on income in respect of a decedent is not deductible for California. Enter the amount of federal estate tax included in line 16, column A on line 16, column B.

Claim of Right – If you had to repay an amount that you included in your income in an earlier year, because at the time you thought you had an unrestricted right to it, you may be able to deduct the amount repaid from your income for the year in which you repaid it. Or, if the amount you repaid is more than $3,000, you may take a credit against your tax for the year in which you repaid it, whichever results in the least tax.

If the amount repaid was not taxed by California, no deduction or credit is allowed.

Social security benefits are not taxable by California and the repayment would not qualify for claim of right deduction or credit. If you deducted the repayment of Social Security benefits on your federal tax return, enter the amount of the federal deduction on line 16, column B.

If you claimed a credit for the repayment on your federal tax return and are deducting the repayment for California, enter the allowable deduction on line 16, column C.

If you deducted the repayment on your federal tax return and are taking a credit for California, enter the amount of the federal deduction on line 16, column B. To help you determine whether to take a credit or deduction, see the Repayment section of federal Publication 525, Taxable and Nontaxable Income. Remember to use the California tax rate in your computations. If you choose to take the credit instead of the deduction for California, add the credit amount on line 77, the total payment line, of the Form 540. To the left of the total, write "IRC 1341" and the amount of the credit.

Line 19 through Line 22 - Job Expenses and Certain Miscellaneous Deductions

Under federal law, the deduction for miscellaneous itemized deductions subject to the 2% floor is suspended. California does not conform.

Line 19 - Unreimbursed Employee Expenses

Prepare federal Form 2106 reflecting your employee business expense using California amounts (i.e., following California law). Include your entertainment expenses, if any, on line 5 of federal Form 2106 for California purposes.

Enter the amount from line 10 of federal Form 2106 on line 19.

Line 20 - Tax Preparation Fees

Enter the fees you paid for preparation of your tax return, including fees paid for filing your return electronically. If you paid your tax by credit or debit card, include the convenience fee you were charged on line 21 instead of this line.

Line 21 - Other Expenses

Enter the total amount you paid to produce or collect taxable income and manage or protect property held for earning income.

List the type of each expense next to line 21 and enter the total of these expenses on line 21. If you are filing a paper return and you can't fit all your expenses on the dotted lines next to line 21, attach a statement showing the type and amount of each expense.

Examples of expenses to include on line 21 are:

- Certain legal and accounting fees.
- Custodial fees (for example, trust account).
- Casualty and theft losses of property used in performing services as an employee from Form 4684, line 32 and 38b, or Form 4797, line 18a.
- Deduction for repayment of amounts under a claim of right if $3,000 or less.

Claim of Right - If you had to repay an amount that you included in your income in an earlier year, because at the time you thought you had an unrestricted right to it, you may be able to deduct the amount repaid from your income for the year in which you repaid it. If the amount you repaid is less than $3,000, the deduction is subject to the 2% AGI limit for California purposes. If you are deducting the repayment for California, enter the allowable deduction on line 21.

If the amount repaid was not taxed by California, no deduction is allowed.

Line 27 – Other Adjustments

Adoption-Related Expenses – If you deducted adoption-related expenses on your federal Schedule A (Form 1040 or 1040-SR) and are claiming the adoption cost credit for the same amounts on your Form 540, enter the amount of the adoption cost credit claimed as a negative number on line 27.

Nontaxable Income Expenses – If, on federal Schedule A (Form 1040 or 1040-SR), you claim expenses related to producing income taxed under federal law but not taxed by California, enter the amount as a negative number on line 27.

You may claim expenses related to producing income taxed by California law but not taxed under federal law by entering the amount as a positive number on line 27.

State Legislator's Travel Expenses – Under California law, deductible travel expenses for state legislators include only those incurred while away from their place of residence overnight. Figure the difference between the amount allowed using federal law and the amount allowed using California law. Enter the difference as a negative number on line 27.

Interest on Loans from Utility Companies – Taxpayers are allowed a tax deduction for interest paid or incurred on a public utility company financed loan that is used to purchase and install energy efficient equipment or products, including zone-heating products for a qualified residence located in California. Federal law has no equivalent deduction. Enter the amount as a positive number on line 27.

Line 29 – California Itemized Deductions

Is the amount on Form 540, line 13 more than the amount shown below for your filing status?

Single or married/RDP filing separately	$200,534
Head of household	$300,805
Married/RDP filing jointly or qualifying widow(er)	$401,072

NO Transfer the amount from line 28 to line 29. Do not complete the Itemized Deductions Worksheet.

YES Complete the Itemized Deductions Worksheet below.

Note:

- If married or an RDP and filing a separate tax return, you and your spouse/RDP must either both itemize your deductions (even if the itemized deductions of one spouse/RDP are less than the standard deduction) or both take the standard deduction.
- Also, if someone else can claim you as a dependent, claim the greater of the standard deduction or your itemized deductions. See the instructions for "California Standard Deduction Worksheet for Dependents" within the Form 540 Personal Income Tax Booklet to figure your standard deduction.

Itemized Deductions Worksheet

1. Amount from Schedule CA (540), Part II, line 28 . . . . . 1 _______
2. Add the amounts on federal Schedule A (Form 1040 or 1040-SR), line 4, line 9, and line 15 plus any gambling losses included on line 16 . . . . 2 _______
3. Subtract line 2 from line 1 . . . . 3 _______
   If zero, STOP. Enter the amount from line 1 on Schedule CA (540), Part II, line 29.
4. Multiply line 3 by 80% (.80) . . . . 4 _______
5. Amount from Form 540, line 13 . . . . 5 _______
6. Enter the amount shown above for your filing status . . 6 _______
7. Subtract line 6 from line 5 . . . . 7 _______
   Note: If zero or less, STOP. Enter the amount from line 1 on Schedule CA (540), Part II, line 29.
8. Multiply line 7 by 6% (.06) . . . . 8 _______
9. Compare line 4 and line 8. Enter the smaller amount here . . . . 9 _______
10. Total itemized deductions. Subtract line 9 from line 1. Enter here and on Schedule CA (540), Part II, line 29 . 10 _______

Line 30 – Amount from Line 29 or Standard Deduction

If your filing status is Married/RDP filing separately and your spouse itemizes, enter the amount from line 29 (even if the standard deduction is larger).

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Visit our website:

ftb.ca.gov

TAXABLE YEAR
2019

California Capital Gain or Loss Adjustment

Do not complete this schedule if all of your California gains (losses) are the same as your federal gains (losses).

SCHEDULE
D (540)

Name(s) as shown on return | SSN or ITIN

1	(a) Description of property Example: 100 shares of "Z" Co.	(b) Sales price	(c) Cost or other basis	(d) Loss If (c) is more than (b), subtract (b) from (c)	(e) Gain If (b) is more than (c), subtract (c) from (b)
a					
b					
c					
d					
e					
f					
g					
h					
i					
j					
k					
l					
m					
n					
o					
p					
q					
r					
s					
t					
u					
v					

2 Net gain or (loss) shown on California Schedule(s) K-1 (100S, 541, 565, and 568). . . . . 2 ______ ______

3 Capital gain distributions (federal Form 1099-DIV, box 2a) . . . . 3 ______

4 Total 2019 gains from all sources. Add column (e) amounts of line 1, line 2, and line 3 . . . . 4 ______

5 2019 loss. Add column (d) amounts of line 1 and line 2. . . . . 5 (______)

6 California capital loss carryover from 2018, if any. See instructions. 6 (______)

7 Total 2019 loss. Add line 5 and line 6 . . . . 7 (______)

8 Combine line 4 and line 7. If a loss, go to line 9. If a gain, go to line 10 . . . . 8 ________

9 If line 8 is a loss, enter the smaller of: a the loss on line 8.

b $3,000 ($1,500 if married/RDP filing separate). See instructions . . . . . 9 (________)

10 Enter the gain or (loss) from federal Form 1040 or 1040-SR, line 6 . . . . 10 ________

11 Enter the California gain from line 8 or (loss) from line 9 . . . . 11 ________

12 a If line 10 is **more** than line 11, enter the difference here and on Schedule CA (540), Part I, Section A, line 6, column B . . . . 12a ________

b If line 10 is **less** than line 11, enter the difference here and on Schedule CA (540), Part I, Section A, line 6, column C . . . . 12b ________

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2019 Instructions for California Schedule D (540)

California Capital Gain or Loss Adjustment

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

General Information

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the 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 California Revenue and Taxation Code (R&TC) in the instructions. Taxpayers should not consider the instructions as authoritative law.

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

Purpose

Use California Schedule D (540), California Capital Gain or Loss Adjustment, **only** if there is a difference between your California and federal capital gains and losses.

Get FTB Pub. 1001, for more information about the following:

- Disposition of property inherited before 1987.
- Gain on the sale or disposition of a qualified assisted housing development to low-income residents or to specific entities maintaining housing for low-income residents.
- Capital loss carryback.

Important Information

Installment Sales.

If you sold property at a gain (other than publicly traded stocks or securities) and you will receive a payment in a tax year after the year of sale, report the sale on the installment method unless you elect not to do so. Get form FTB 3805E, Installment Sale Income. Also, use that form if you received a payment in 2019, for an installment sale made in an earlier year.

You may elect not to use the installment sale method for California by reporting the entire gain on Schedule D (540) (or Schedule D-1, Sales of Business Property, for business assets) in the year of the sale and filing your return on or before the due date.

At-Risk Rules and Passive Activity Limitations.

If you dispose of (1) an asset used in an activity to which the at-risk rules apply, or (2) any part of your interest in an activity to which the at-risk rules apply, and the amounts in the activity for which you are not at risk, get and complete federal Form 6198, At-Risk Limitations, using California amounts to figure your California deductible loss under the at-risk rules. Once a loss becomes allowable under the at-risk rules, it becomes subject to the passive activity rules. Get form FTB 3801, Passive Activity Loss Limitations.

Capital Assets

The Tax Cuts and Jobs Act (TCJA) amended IRC Section 1221 excluding a patent, invention, model or design (whether or not patented), and a secret formula or process held by the taxpayer who created the property (and certain other taxpayers) from the definition of a capital asset. California does not conform. Report your capital assets on Schedule D (540).

Specific Line Instructions

Line 1 – List each capital asset transaction.

Column (a) – Description of Property. Describe the asset you sold or exchanged.

Column (b) – Sales Price. Enter in this column either the gross sales price or the net sales price. If you received federal Form 1099-B, Proceeds From Broker and Barter Exchange Transactions; federal Form 1099-S, Proceeds From Real Estate Transactions; or similar statement showing the gross sales price, enter that amount in column (b). However, if box 6 of federal Form 1099-B indicates that net proceeds were reported to the Internal Revenue Service, enter that net amount in column (b). If you entered the net amount in column (b), **do not** include the commissions and option premiums in column (c).

Column (c) – Cost or Other Basis. In general, the cost or other basis represents the cost of the property plus purchase commissions and improvements, minus depreciation, amortization, and depletion. Enter the cost or adjusted basis of the asset for California purposes. Use your records and California tax returns for years before 1987 to determine the California amount to enter in column (c). If you used an amount other than cost as the original basis, your federal basis may be different from your California basis. Other reasons for differences include:

- **Depreciation Methods and Property Expensing –** Before 1987, California law disallowed the use of accelerated cost recovery system and disallowed the use of an asset depreciation range 20% above or below the standard rate. California has different limits on the expensing of property under IRC Section 179. California law permits rapid write-off of certain property such as solar energy systems, pollution control devices, and property used in an Enterprise Zone, Local Agency Military Base Recovery Area, Targeted Tax Area, or Los Angeles Revitalization Zone.
- **Inherited Property –** The California basis of property inherited from a decedent is generally the fair market value at the time of death.
- **S Corporation Stock –** Prior to 1987, California law did not recognize S corporations; therefore, your California basis in S corporation stock may differ from your federal basis. In general, your California basis will be cost-adjusted for income, loss, and distributions received after 1986, while your stock was California S corporation stock. Your federal basis will be cost-adjusted for income, loss, and distributions received during the time your stock qualified for federal S corporation treatment. Effective for taxable years beginning on or after January 1, 2002, any corporation with a valid federal S corporation election is considered an S corporation for California purposes. Existing law already requires federal C corporations to be treated as C corporations for California purposes.
- **Special Credits –** California law authorizes special tax credits not allowed under federal law or computed differently under federal law. In many instances if you claimed special credits related to capital assets, you must reduce your basis in the assets by the amount of credit.

Other adjustments may apply differently to the federal and California basis of your capital assets. Figure the original basis of your asset using the California law in effect when the asset was acquired, and adjust it according to provisions of California law in effect during the period of your ownership.

Column (e) – Gain.

- **Qualified Small Business Stock –** California does not conform to the qualified small business stock deferral and gain exclusion under IRC Section 1045 and IRC Section 1202. Enter the entire gain realized in column (e).
- **Qualified Opportunity Zone Funds –** California does not conform to the deferral and exclusion of capital gains reinvested or invested in qualified opportunity zone funds under IRC Sections 1400Z-1 and 1400Z-2. Enter the entire gain amount in column (e). If, for California purposes, gains from investment in qualified opportunity zone property had been included in income during previous taxable years, do not include the gain in the current year income.

Line 2 – Net Gain or (Loss) Shown on California Schedule(s) K-1 (100S, 541, 565, and 568).

Combine gain(s) and loss(es) from all California Schedule(s) K-1 (100S, 541, 565, and 568), Share of Income, Deductions, Credits, etc. See California Schedule K-1 (100S, 541, 565, and 568) instructions for more information on capital gains and losses. Enter the net loss on line 2, column (d), or the net gain on line 2, column (e).

Line 3 – Capital Gain Distributions.

If you receive federal Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, from a mutual fund, do not include the **undistributed** capital gain dividends on Schedule D (540). If you receive federal Form 1099-DIV, Dividends and Distributions, enter the amount of **distributed** capital gain dividends.

Line 6 – 2018 California Capital Loss Carryover.

If you were a resident of California for all prior years, enter your California capital loss carryover from 2018. However, if you were a nonresident of California during any taxable year that generated a portion of your 2018 capital loss carryover, recalculate your 2018 capital loss carryover as if you resided in California for all prior years. Get FTB Pub. 1100, Taxation of Nonresidents and Individuals Who Change Residency, for more information. Enter your California capital loss carryover amount from 2018 on line 6.

Line 8 – Net Gain or Loss.

If the amount on line 4 is more than the amount on line 7, subtract line 7 from line 4. Enter the difference as a gain on line 8.

If the amount on line 7 is more than the amount on line 4, subtract line 4 from line 7 and enter the difference as a negative amount on line 8.

Use the worksheet on this page to figure your capital loss carryover to 2020.

Line 9

If line 8 is a net capital loss, enter the smaller of the loss on line 8 or $3,000 ($1,500 if you are married or an RDP filing a separate return).

Line 12a

Compare the amounts entered on line 10 and line 11 to figure the adjustment to enter on Schedule CA (540), Part I, Section A, line 6, column B.

For example:

Loss on line 10 is less than loss on line 11.

Federal loss on line 10 is	($1,000)
California loss on line 11 is	($2,000)
Difference between line 10 and line 11	$1,000

Gain on line 10 and loss on line 11.

Federal gain on line 10 is	$3,000
California loss on line 11 is	($3,000)
Difference between line 10 and line 11	$6,000

Line 12b

Compare the amounts on line 10 and 11 to figure the adjustment to enter on Schedule CA (540), Part I, Section A, line 6, column C.

For example:

Loss on line 10 is more than loss on line 11.

Federal loss on line 10 is	($2,000)
California loss on line 11 is	($1,000)
Difference between line 11 and line 10	$1,000

Loss on line 10 and gain on line 11.

Federal loss on line 10 is	($2,000)
California gain on line 11 is	$5,000
Difference between line 10 and line 11	$7,000

California Capital Loss Carryover Worksheet

1.	Loss from Schedule D (540), line 11, stated as a positive number	1	________
2.	Amount from Form 540, line 17	2	________
3.	Amount from Form 540, line 18	3	________
4.	Subtract line 3 from line 2. If less than zero, enter as a negative amount	4	________
5.	Combine line 1 and line 4. If less than zero, enter -0-	5	________
6.	Loss from Schedule D (540), line 8	6	________
7.	Enter the smaller of line 1 or line 5	7	________
8.	Subtract line 7 from line 6. This is your capital loss carryover to 2020	8	________

2019 Instructions for Form FTB 3519

Payment for Automatic Extension for Individuals

General Information

Mandatory Electronic Payments

You are required to remit all your payments electronically once you make an estimate or extension payment exceeding $20,000 or you file an original tax return with a total tax liability over $80,000. Once you meet this threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically. The first payment that would trigger the mandatory e-pay requirement does not have to be made electronically. Individuals who do not send the payment electronically will be subject to a 1% noncompliance penalty. For more information or to obtain the waiver form, go to **ftb.ca.gov/e-pay**. Electronic payments can be made using Web Pay on the Franchise Tax Board's (FTB's) website, electronic funds withdrawal (EFW) as part of the e-file tax return, or your credit card.

Use form FTB 3519, Payment for Automatic Extension for Individuals, **only** if both of the following apply:

- You cannot file your 2019 tax return by April 15, 2020.
  Note: Fiscal Year Filers, your tax return is due the 15th day of the 4th month following the close of your fiscal year.
- You owe tax for 2019.

When you file your 2019 tax return, you can **e-file** or **CalFile**. Go to **ftb.ca.gov** and search for **e-file options.** If you use form FTB 3519, you **may not** file Form 540 2EZ, California Resident Income Tax Return.

Use the worksheet on the next page to determine if you owe tax. If you **do not** owe tax, **do not** complete or mail form FTB 3519. However, file your tax return by October 15, 2020. If you owe tax, choose one of the following payment options:

- **Web Pay:** Individuals can make payments online using Web Pay for Individuals. Taxpayers can make an immediate payment or schedule payments up to a year in advance. Go to **ftb.ca.gov/pay** for more information. **Do not** mail form FTB 3519 to the FTB.
- **EFW:** Individuals can make an extension or estimated tax payment using tax preparation software. Check with your software provider to determine if they support EFW for extension and estimated tax payments. **Do not** mail form FTB 3519 to the FTB.
- **Credit Card:** Use your major credit card. Call 800.272.9829 or go to **officialpayments.com**, use code 1555. Official Payments Corporation charges a convenience fee for using this service. **Do not** mail form FTB 3519 to the FTB.
- **Check or Money Order:** Using black or blue ink, complete your check or money order and the payment form below and mail both to the "Franchise Tax Board." Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

Penalties and Interest

If you fail to pay your total tax liability by April 15, 2020, you will incur a late payment penalty plus interest. We may waive the late payment penalty based on reasonable cause. Reasonable cause is presumed when 90% of the tax is paid by the original due date of the tax return. However, the imposition of interest is mandatory. If, after April 15, 2020, you find that your estimate of tax due was too low, pay the additional tax as soon as possible to avoid or minimize further accumulation of penalties and interest. Pay your additional tax with another form FTB 3519. If you do not file your tax return by October 15, 2020, you will incur a late filing penalty plus interest from the original due date of the tax return. For Fiscal Year Filers, your tax return is due the 15th day of the 10th month following the close of your fiscal year.

Taxpayers Residing or Traveling Outside the USA

If you are residing or traveling outside the USA on April 15, 2020, the deadline to file your tax return and pay the tax is June 15, 2020. Interest will accrue from the original due date until the date of payment. If you need additional time to file, you will be allowed a six-month extension without filing a request. To qualify for the extension, file your tax return by December 15, 2020. To avoid any late-payment penalties, pay your tax liability by June 15, 2020. When filing your tax return, write **"Outside the USA on April 15, 2020"** at the top of your tax return in **BLUE INK**, or include it according to your software's instructions.

Save the stamp – pay online with Web Pay!

DETACH HERE — IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM — DETACH HERE

(Calendar year filers – File and Pay by April 15, 2020) (Fiscal year filers – see instructions)

TAXABLE YEAR **2019** — **CAUTION:** You may be required to pay electronically. See instructions. — CALIFORNIA FORM **3519 (PIT)**

Payment for Automatic Extension for Individuals

For calendar year 2019 or fiscal year beginning (mm/dd/yyyy) ______________, and ending (mm/dd/yyyy) ______________.

Your first name	Initial	Last name	Your SSN or ITIN
If joint payment, spouse's/RDP's first name	Initial	Last name	Spouse's/RDP's SSN or ITIN

Address (number and street, PO box, or PMB no.)	Apt. no./ste. no.

City	State	ZIP code

IF PAYMENT IS DUE, MAIL TO:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0008

If amount of payment is zero, do not mail this form } ▶ Amount of payment ______________ . 00

1221193

TAX PAYMENT WORKSHEET (KEEP FOR YOUR RECORDS)

1 Total tax you expect to owe. This is the amount you expect to enter on Form 540, line 64; or Form 540NR, line 74		**1**	00
2 Payments and credits:			
a California income tax withheld (including real estate and nonresident withholding) **2a**	00		
b California estimated tax payments and amount applied from your 2018 tax return **2b** (To check your estimated tax payments go to **ftb.ca.gov** and login or register for MyFTB.)	00		
c Other payments and credits (including any tax payments made with any previous form FTB 3519) **2c**	00		
3 Total tax payments and credits. Add line 2a, line 2b, and line 2c		**3**	00
4 Tax due. Is line 1 more than line 3?		**4**	00

- **No. Stop here.** You have no tax due. **Do not** mail form FTB 3519. If you file your tax return by October 15, 2020 (fiscal year filer – see instructions), the automatic extension will apply.
- **Yes.** Subtract line 3 from line 1 and enter on line 4. This is your tax due. For online payments, **do not** mail the form, go to **ftb.ca.gov/pay** for more information. If you meet the requirements of the Mandatory e-Pay program, you must make all payments electronically, regardless of the taxable year or amount. Go to **ftb.ca.gov/e-pay**. For check or money order payments, using black or blue ink, complete your check or money order and form FTB 3519. Enter the tax due amount from line 4 as the "Amount of payment." Make your check or money order payable to the "Franchise Tax Board," and write your SSN or ITIN and "2019 FTB 3519" in the "For" section. Enclose, but **do not** staple your payment to form FTB 3519 and mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0008.**

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Visit our website:

ftb.ca.gov

540-ES Form 1 at bottom of page

ONLINE SERVICES:	Use Web Pay and enjoy the ease of our free online payment service. Go to **ftb.ca.gov/pay** for more information. You can schedule your payments up to one year in advance. **Do not mail this form if you use Web Pay.**

— — DETACH HERE — — — — — — — IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM — — — — — — — DETACH HERE — —

TAXABLE YEAR **CAUTION:** You may be required to pay electronically. See instructions. CALIFORNIA FORM

2020 **Estimated Tax for Individuals** File and Pay by April 15, 2020 **540-ES**

Fiscal year filers, enter year ending month: Year 2021

Your first name	Initial	Last name	Your SSN or ITIN	
If joint payment, spouse's/RDP's first name	Initial	Last name	Spouse's/RDP's SSN or ITIN	
Address (number and street) PO box or PMB no.			Apt no./ste. no.	**Payment Form 1**
City (If you have a foreign address, see instructions)	State	ZIP code		

Do not combine this payment with payment of your tax due for 2019. Using black or blue ink, make your check or money order payable to the **"Franchise Tax Board."** Write your social security number or individual taxpayer identification number and "2020 Form 540-ES" on it. Mail this form and your check or money order to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0008.**

If no payment is due, do not mail this form.

See Section A of the instructions for an alternative to using this form.

Amount of payment

______________ . 00

TAXABLE YEAR **CAUTION:** You may be required to pay electronically. See instructions. CALIFORNIA FORM

2020 Estimated Tax for Individuals File and Pay by June 15, 2020 540-ES

Fiscal year filers, enter year ending month: Year 2021

Your first name	Initial	Last name	Your SSN or ITIN
If joint payment, spouse's/RDP's first name	Initial	Last name	Spouse's/RDP's SSN or ITIN

Address (number and street) PO box or PMB no.		Apt no./ste. no.	**Payment Form 2**
City (If you have a foreign address, see instructions)	State	ZIP code	

Do not combine this payment with payment of your tax due for 2019. Using black or blue ink, make your check or money order payable to the **"Franchise Tax Board."** Write your social security number or individual taxpayer identification number and "2020 Form 540-ES" on it. Mail this form and your check or money order to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0008.**
If no payment is due, do not mail this form.
See Section A of the instructions for an alternative to using this form.

Amount of payment ______________ . 00

For Privacy Notice, get FTB 1131 ENG/SP. 1201203 Form 540-ES 2019

— — DETACH HERE — — — — — — IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM — — — — — — DETACH HERE — —

TAXABLE YEAR **CAUTION:** You may be required to pay electronically. See instructions. CALIFORNIA FORM

2020 Estimated Tax for Individuals File and Pay by Sept. 15, 2020 540-ES

Fiscal year filers, enter year ending month: Year 2021

Your first name	Initial	Last name	Your SSN or ITIN
If joint payment, spouse's/RDP's first name	Initial	Last name	Spouse's/RDP's SSN or ITIN

Address (number and street) PO box or PMB no.		Apt no./ste. no.	**Payment Form 3**
City (If you have a foreign address, see instructions)	State	ZIP code	

Do not combine this payment with payment of your tax due for 2019. Using black or blue ink, make your check or money order payable to the **"Franchise Tax Board."** Write your social security number or individual taxpayer identification number and "2020 Form 540-ES" on it. Mail this form and your check or money order to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0008.**
If no payment is due, do not mail this form.
See Section A of the instructions for an alternative to using this form.

Amount of payment ______________ . 00

For Privacy Notice, get FTB 1131 ENG/SP. 1201203 Form 540-ES 2019

— — DETACH HERE — — — — — — IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM — — — — — — DETACH HERE — —

TAXABLE YEAR **CAUTION:** You may be required to pay electronically. See instructions. CALIFORNIA FORM

2020 Estimated Tax for Individuals File and Pay by Jan. 15, 2021 540-ES

Fiscal year filers, enter year ending month: Year 2021

Your first name	Initial	Last name	Your SSN or ITIN
If joint payment, spouse's/RDP's first name	Initial	Last name	Spouse's/RDP's SSN or ITIN

Address (number and street) PO box or PMB no.		Apt no./ste. no.	**Payment Form 4**
City (If you have a foreign address, see instructions)	State	ZIP code	

Do not combine this payment with payment of your tax due for 2019. Using black or blue ink, make your check or money order payable to the **"Franchise Tax Board."** Write your social security number or individual taxpayer identification number and "2020 Form 540-ES" on it. Mail this form and your check or money order to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0008.**
If no payment is due, do not mail this form.
See Section A of the instructions for an alternative to using this form.

Amount of payment ______________ . 00

For Privacy Notice, get FTB 1131 ENG/SP. 1201203 Form 540-ES 2019

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Visit our website:

ftb.ca.gov

2020 Instructions for Form 540-ES Estimated Tax For Individuals

General Information

Installment Payments – Installments due shall be 30% of the required annual payment for the 1st required installment, 40% of the required annual payment for the 2nd required installment, no installment is due for the 3rd required installment, and 30% of the required annual payment for the 4th required installment.

Mandatory Electronic Payments – You are required to remit all your payments electronically once you make an estimate or extension payment exceeding $20,000 or you file an original tax return with a total tax liability over $80,000. Once you meet the threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically. The first payment that would trigger the mandatory e-pay requirement does not have to be made electronically. Individuals who do not send the payment electronically will be subject to a 1% noncompliance penalty. For more information go to **ftb.ca.gov/e-pay**. Electronic payments can be made using Web Pay on the Franchise Tax Board's (FTB's) website, electronic funds withdrawal (EFW) using tax preparation software, or your credit card.

A Purpose

Use Form 540-ES, Estimated Tax for Individuals, and the 2020 CA Estimated Tax Worksheet, to determine if you owe estimated tax for 2020 and to figure the required amounts. Estimated tax is the tax you expect to owe in 2020 after subtracting the credits you plan to take and tax you expect to have withheld.

If you need to make a payment for your 2019 tax liability or make a separate payment for any balance due on your 2019 tax return, use form FTB 3519, Payment for Automatic Extension for Individuals.

Certain taxpayers are limited in their use of the prior year's tax as a basis for figuring their estimated tax. See Section C for more information. Check for estimated payments we've received at **ftb.ca.gov** and login or register for MyFTB.

Increasing your withholding could eliminate the need to make a large payment with your tax return. To increase your withholding, complete Employment Development Department (EDD) Form DE 4, Employee's Withholding Allowance Certificate, and give it to your employer's appropriate payroll staff. You can get this form from your employer, or by calling EDD at **888.745.3886**. You can download the Form DE 4 from EDD's website at **edd.ca.gov** or go to **ftb.ca.gov** and search for **de 4**.

Form DE 4 specifically adjusts your California state withholding and is not the same as the federal Form W-4, Employee's Withholding Allowance Certificate.

B Who Must Make Estimated Tax Payments

Generally, you must make estimated tax payments if you expect to owe at least $500 ($250 if married/RDP filing separately) in tax for 2020 (after subtracting withholding and credits) and you expect your withholding and credits to be less than the **smaller** of:

1. 90% of the tax shown on your 2020 tax return; or
2. 100% of the tax shown on your 2019 tax return including Alternative Minimum Tax (AMT).

Note:
- You do not have to make estimated tax payments if you are a nonresident or new resident of California in 2020 and did not have a California tax liability in 2019, see Section C for more information.
- If you are a military servicemember not domiciled in California, do not include your military pay in your computation of estimated tax payments. If you are the nonmilitary spouse of a servicemember you may or may not need to include your pay in your computation of estimated tax payments. For more information, get FTB Pub. 1032, Tax Information for Military Personnel.

If you and your spouse/RDP paid joint estimated tax payments, but are now filing separate income tax returns, either of you may claim all of the amount paid, or you may each claim part of the joint estimated payments. If you want the estimated tax payments to be divided, notify the FTB before you file the income tax returns so that the payments can be applied to the proper account. The FTB will accept in writing, any divorce agreement (or court ordered settlement) or a statement showing the allocation of the payments along with a notarized signature of both taxpayers. The statements should be sent to:

JOINT ESTIMATE CREDIT ALLOCATION MS F283
TAXPAYER SERVICES CENTER
FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

C Limit on the Use of Prior Year's Tax

Individuals who are required to make estimated tax payments, and whose 2019 California adjusted gross income is more than $150,000 (or $75,000 if married/RDP filing separately), must figure estimated tax based on the lesser of 90% of their tax for 2020 or 110% of their tax for 2019 including AMT. This rule does not apply to farmers or fishermen.

Taxpayers with 2020 California adjusted gross income equal to or greater than $1,000,000 (or $500,000 if married/RDP filing separately), must figure estimated tax based on their tax for 2020.

D When to Make Your Estimated Tax Payments

Pay your estimated payments by the dates shown below:

1st payment	April 15, 2020
2nd payment	June 15, 2020
3rd payment	September 15, 2020
4th payment	January 15, 2021

Filing an Early Tax Return In Place of the 4th Installment. If you file your 2020 tax return by January 31, 2021, and pay the entire balance due, you do not have to make your last estimated tax payment. In addition, you will not owe a penalty for the fourth installment.

Annualization Option. If you do not receive your taxable income evenly during the year, it may be to your advantage to annualize your income. This method allows you to match your estimated tax payments to the actual period when you earned the income. You may use the annualization schedule included with the 2019 form FTB 5805, Underpayment of Estimated Tax by Individuals and Fiduciaries.

Farmers and Fishermen. If you are a farmer or fisherman, and at least two-thirds of your 2019 and 2020 gross income is from farming or fishing, you may do either of the following:

- Pay all of your estimated tax by January 15, 2021.
- File your tax return for 2020 on or before March 1, 2021, and pay the total tax due. In this case, you need not make estimated tax payments for 2020. Use the 2019 form FTB 5805F, Underpayment of Estimated Tax by Farmers and Fishermen, to determine if you paid the required estimated tax. If the estimated tax is underpaid, attach the completed form FTB 5805F to the back of your tax return.

Fiscal Year. If you file your tax return on a fiscal year basis, your due dates will be the 15th day of the 4th, 6th, and 9th months of your fiscal year and the 1st month of the following fiscal year. If the due date falls on a weekend, or legal holiday, use the next business day.

Mental Health Services Tax. If your taxable income or nonresident CA source taxable income is more than $1,000,000, complete the worksheet below.

A. Taxable income from Form 540, line 19, or Form 540NR, line 35.	___________
B. Less:	$(1,000,000)
C. Subtotal	___________
D. Tax rate – 1%	x .01
E. **Mental Health Services Tax –** Multiply line C by line D. Enter this amount here and on line 17 of the 2020 CA Estimated Tax Worksheet, on the next page.	___________

E How to Use Form 540-ES Payment Form

Use the CA Estimated Tax Worksheet and your 2019 California income tax return as a guide for figuring your 2020 estimated tax. Be sure that the amount shown on line 21 of the CA Estimated Tax Worksheet has been reduced by any overpaid tax on your 2019 tax return which you chose to apply toward your 2020 estimated tax payment.

Note:

- If you filed Form 540 2EZ for 2019, **do not** use the Form 540 2EZ instructions to figure amounts on this worksheet. Instead, get the 2019 California 540 Personal Income Tax Booklet.
- Complete Form 540-ES using black or blue ink:

  1. Complete the Record of Estimated Tax Payments on the next page for your files.
  2. Paying your tax:

     Web Pay – Make a payment online or schedule a future payment (up to one year in advance), go to **ftb.ca.gov/pay** for more information. **Do not mail** Forms 540-ES to us.

     Electronic Funds Withdrawal (EFW) – Individuals can make an extension or estimated tax payment using tax preparation software. Check with your software provider to determine if they support EFW for extension or estimated tax payments.

     Credit card – Use your Discover, MasterCard, Visa, or American Express Card to pay your tax. Call 800.272.9829 or go to **officialpayments.com**, use code 1555. Official Payments Corporation charges a fee for this service. **Do not mail** Forms 540-ES if you pay by credit card.

     Check or money order – There is a separate payment form for each due date. Be sure you use the form with the correct due date shown in the top margin of the form.

     Fiscal year filers: Enter the month of your fiscal year end (located directly below the form's title).

     Print your name, address, and social security number (SSN) or individual taxpayer identification number (ITIN) in the space provided on Form 540-ES. If you have a foreign address, enter the information in the following order: City, Country, Province/Region, and Postal Code. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

     Complete the amount of payment line of the form by entering the amount of the payment that you are sending. Using black or blue ink, make your check or money order payable to the "Franchise Tax Board." Write your SSN or ITIN and "2020 Form 540-ES" on it and mail to the address in Section F.

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

F Where to Mail Estimated Tax Payments

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0008

G Failure to Make Estimated Tax Payments

If you do not make the required estimate payments, if you pay an installment after the date it is due, or if you underpay any installment, a penalty may be assessed on the portion of estimated tax that was underpaid from the due date of the installment to the date of payment or the due date of your tax return, whichever is earlier. Get the 2019 form FTB 5805 for more information.

2020 California Estimated Tax Worksheet Keep this worksheet for your records.

1 **Residents:** Enter your estimated 2020 California AGI. Nonresidents and part-year residents: Enter your estimated 2020 total AGI from all sources. Military servicemember/spouses, get FTB Pub. 1032, Tax Information for Military Personnel . . . . **1** ________________

2 **a** If you plan to itemize deductions, enter the estimated total of your itemized deductions . . . . **2a** ________________

b If you do not plan to itemize deductions, enter the standard deduction for your filing status:
$4,537 single or married/RDP filing separately
$9,074 married/RDP filing jointly, head of household, or qualifying widow(er) . . . . **2b** ________________

c Enter the amount from line 2a or line 2b, whichever applies . . . . **2c** ________________

3 Subtract line 2c from line 1 . . . . **3** ________________

4 Tax. Figure your tax on the amount on line 3 using the 2019 tax table for Form 540, or Form 540NR. Also, include any tax from form FTB 3800, Tax Computation for Certain Children with Unearned Income, and form FTB 3803, Parents' Election to Report Child's Interest and Dividends . . . . **4** ________________

5 **Residents:** Skip to line 6a. **Nonresidents and part-year residents:**

a Enter your estimated 2020 California taxable income from Schedule CA (540NR), Part IV, line 5 . . . . **5a** ________________

b Compute the CA Tax Rate: $\dfrac{\text{Tax on total taxable income from line 4}}{\text{Total taxable income from line 3}}$ . . . . **5b** ___.___ ___ ___ ___

c Multiply the amount on line 5a by the CA Tax Rate on line 5b . . . . **5c** ________________

6 **a Residents:** Enter the exemption credit amount from the 2019 instructions for Form 540. . . . . **6a** ________________

b Nonresidents or part-year residents: Enter the CA credit proration percentage. Divide line 5a by line 3. If more than 1 enter 1.0000 . . **6b** ___.___ ___ ___ ___

7 **Nonresidents:** CA prorated exemption credits. Multiply the total exemption credit amount by line 6b . . . . **7** ________________

8 **Residents:** Subtract line 6a from line 4. **Nonresidents or part-year residents:** Subtract line 7 from line 5c . . . . **8** ________________

9 Tax on accumulation distribution of trusts. See instructions for form FTB 5870A, Tax on Accumulation Distribution of Trusts . . . . . **9** ________________

10 Add line 8 and line 9 . . . . **10** ________________

11 Credits for joint custody head of household, dependent parent, senior head of household, and child and dependent care expenses. **11** ________________
Nonresidents and part-year residents: For the child and dependent care expenses credit, use the amount from your 2019 Form 540NR, line 50. For the other credits listed on line 11, multiply the total 2019 credit amount by the ratio on line 6b.

12 Subtract line 11 from line 10. . . . . **12** ________________

13 Other credits (such as other state tax credit). See the 2019 instructions for Form 540, or Form 540NR . . . . **13** ________________

14 Subtract line 13 from line 12. . . . . **14** ________________

15 Interest on deferred tax from installment obligations under IRC Sections 453 or 453A . . . . **15** ________________

16 Alternative Minimum Tax. See Schedule P (540 or 540NR) . . . . **16** ________________

17 Mental Health Services Tax Worksheet, line E (on page 60 of these instructions). . . . . **17** ________________

18 2020 Estimated Tax. Add line 14 through line 17. Enter the result, but not less than zero . . . . **18** ________________

19 **a** Multiply line 18 by 90% (.90). Farmers and fishermen multiply line 18 by 66 2/3% (.6667) . . . . **19a** ________________

b Enter the sum of line 48, line 61, and line 62 from your 2019 Form 540 or the sum of line 63, line 71, and line 72 from your Form 540NR . . . . **19b** ________________

c Enter the amount from your 2019 Form 540, line 17; or Form 540NR, line 32 . . . . **19c** ________________

d Is the amount on line 19c more than $150,000 ($75,000 if married/RDP filing separately)?
Yes. Go to line 19e. **No**. Enter the lesser of line 19a or line 19b. Skip line 19e and 19f and go to line 20. . . . . **19d** ________________

e Multiply 110% (1.10) by line 19b . . . . **19e** ________________

f Enter the lesser of line 19a or line 19e and go to line 20 (If your California AGI is equal to or greater than $1,000,000/$500,000 for married filing separately, use line 19a.). . . . . **19f** ________________

Caution: Generally, if you do not prepay at least the amount on line 19d (or 19f if no amount on line 19d), you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimated tax on line 18 is as accurate as possible. If you prefer, you may pay 100% of your 2020 estimated tax (line 18).

20 California income tax withheld and estimated to be withheld during 2020 (include withholding on pensions, annuities, etc.) . . . . . . **20** ________________

21 **Balance**. Subtract line 20 from line 19d (or line 19f if no amount on line 19d). If less than $500 (or less than $250, if married/RDP filing separately), you do not have to make a payment at this time. . . . . **21** ________________

22 **Installment amount**. Multiply the amount on line 21 by 30%. Enter the results on the 1st and 4th installments of your Forms 540-ES. Multiply the amount on line 21 by 40%. Enter the result on the 2nd installment of your Forms 540-ES. There is not a required 3rd installment payment. If you will earn your income at an uneven rate during the year, see Annualization Option in the instructions under Section D.

Record of Estimated Tax Payments

Payment form number	**(a)** Date	**(b)** Web Pay/Credit card and confirmation number	**(c)** Amount paid	**(d)** 2019 overpayment applied	**(e)** Total amount paid and credited add (c) and (d)
1			$	$	$
2					
3					
4					
Total . . . . ▶			$	$	$

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Visit our website:

ftb.ca.gov

2019 Child and Dependent Care Expenses Credit 3506

Attach to your California Form 540 or Form 540NR.

Name(s) as shown on tax return	SSN or ITIN

Part I Unearned Income and Other Funds Received in 2019. See instructions.

Source of Income/Funds	Amount	Source of Income/Funds	Amount

Part II Persons or Organizations Who Provided the Care in California – You **must** complete this part. See instructions.

1 Enter the following information for each person or organization that provided care **in California**. **Only care provided in California qualifies for the credit.** If you need more space, attach a separate sheet.

	Provider	Provider
a. Care provider's name		
b. Care provider's address (number, street, apt. no., city, state, and ZIP code)		
c. Care provider's telephone number		
d. Is provider a person or organization?	☐ Person ☐ Organization	☐ Person ☐ Organization
e. Identification number (SSN, ITIN, or FEIN)		
f. Address where care was provided (number, street, apt. no., city, state, and ZIP code) PO Box not acceptable.		
g. Amount paid for care provided		

Did you receive dependent care benefits? ▶▶▶▶▶ No. Complete Part III below.
Yes. Complete Part IV on Side 2 before you complete Part III.

Part III Credit for Child and Dependent Care Expenses

2 Information about your **qualifying person(s).** See instructions.

(a) Qualifying person's name First	Last	(b) Qualifying person's social security number (SSN) (See instructions)	(c) Qualifying person's date of birth (DOB – mm/dd/yyyy) or disability status	(d) Percentage of physical custody (See instructions)	(e) Qualified expenses you incurred and paid in 2019 for the qualifying person's care in California
			DOB:____________ Disabled ☐Yes		
			DOB:____________ Disabled ☐Yes		
			DOB:____________ Disabled ☐Yes		

3 Add the amounts in column (e) of line 2. **Do not** enter more than $3,000 for one qualifying person or $6,000 for two or more qualifying persons. If you completed Side 2, Part IV, enter the amount from line 33	3		00
4 Enter YOUR **earned income.** See instructions.	4		00
Nonresidents: Enter only your earned income **from California sources**. If you do not have earned income from California sources, **stop**, you **do not** qualify for the credit. Military servicemembers, see instructions. **Part-year residents:** Enter the total of (1) your earned income **from California sources** received while you were a nonresident and (2) all earned income received while you were a resident. Military servicemembers, see instructions.			
5 If married or an RDP filing a joint return, enter YOUR SPOUSE'S/RDP's earned income. (If your spouse/RDP was a student or was disabled, see the instructions.) If you are not filing a joint tax return, enter the amount from line 4	5		00
Nonresidents: Enter only your spouse's/RDP's earned income **from California sources.** If your spouse/RDP does not have earned income from California sources, **stop**, you **do not** qualify for the credit. Military servicemembers, see line 4 instructions. **Part-year residents:** Enter the total of (1) your spouse's/RDP's earned income **from California sources** received while he or she was a nonresident and (2) all earned income your spouse/RDP received while he or she was a resident. Military servicemembers, see line 4 instructions.			
6 Enter the **smallest** of line 3, line 4, or line 5	6		00
7 Enter the decimal amount shown in the chart of the instructions for line 7	7	X. ___	___
8 Multiply line 6 by the decimal amount on line 7.	8		00
9 Enter the decimal amount listed in the chart of the instructions for line 9	9	X. ___	___
10 Multiply the amount on line 8 by the decimal amount on line 9.	10		00
11 Credit for prior year expenses paid in 2019. See instructions	11		00
12 Add line 10 and line 11. Enter the amount here and on Form 540, line 40; or Form 540NR, line 50	12		00

Part IV Dependent Care Benefits

13	Enter the total amount of dependent care benefits you received for 2019. This amount should be shown in box 10 of your federal Form(s) W-2. **Do not** include amounts that were reported to you as wages in box 1 of federal Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership			13	00
14	Enter the amount, if any, you carried over from 2018 and used in 2019 during the grace period			14	00
15	Enter the amount, if any, you forfeited or carried forward to 2020			15	00
16	Combine line 13 through line 15			16	00
17	Enter the total amount of qualified expenses incurred in 2019 for the care of the qualifying person(s). See instructions	17	00		
18	Enter the smaller of line 16 or line 17	18	00		
19	Enter YOUR earned income	19	00		
20	If married or an RDP filing a joint return, enter YOUR SPOUSE'S/RDP's earned income (if your spouse/RDP was a student or was disabled, see the instructions for line 5); if married or an RDP filing a separate tax return, see the instructions for the amount to enter; all others, enter the amount from line 19	20	00		
21	Enter the **smallest** of line 18, line 19, or line 20	21	00		
22	Enter $5,000 ($2,500 if married or an RDP filing separately **and** you were required to enter your spouse's/RDP's earned income on line 20)	22	00		
23	Enter the amount from line 13 that you received from your sole proprietorship or partnership. If you did not receive any amounts, enter -0-			23	00
24	Subtract line 23 from line 16	24	00		
25	**Deductible benefits**. Enter the **smallest** of line 21, line 22, or line 23			25	00
26	**Excluded benefits**. Subtract line 25 from the smaller of line 21 or line 22. If zero or less, enter -0-			26	00
27	**Taxable benefits**. Subtract line 26 from line 24. If zero or less, enter -0-			27	00
28	Enter $3,000 ($6,000 if two or more qualifying persons)			28	00
29	Add line 25 and line 26			29	00
30	Subtract the amount on line 29 from the amount on line 28. If zero or less, **stop.** You do not qualify for the credit. **Exception –** If you paid 2018 expenses in 2019, see instructions for line 11			30	00
31	Complete Side 1, Part III, line 2. Add the amounts in column (e) and enter the total here			31	00
32	Enter the amount from your federal Form 2441, Part III, line 31			32	00
33	Enter the **smaller** of line 30, line 31, or line 32. Also, enter this amount on Side 1, Part III, line 3 and complete line 4 through line 12			33	00

Worksheet – Credit for 2018 Expenses Paid in 2019

1. Enter your 2018 qualified expenses paid in 2018. If you did not claim the credit for these expenses on your 2018 tax return, get and complete a 2018 form FTB 3506 for these expenses. You may need to amend your 2018 tax return . . . 1.__________
2. Enter your 2018 qualified expenses paid in 2019 . . . 2.__________
3. Add the amounts on line 1 and line 2 . . . 3.__________
4. Enter $3,000 if care was for one qualifying person ($6,000 for two or more) . . . 4.__________
5. Enter any dependent care benefits received for 2018 and excluded from your income (from your 2018 form FTB 3506, Part IV, line 26) . . . 5.__________
6. Subtract amount on line 5 from amount on line 4 and enter the result . . . 6.__________
7. Compare your and your spouse's/RDP's earned income for 2018 and enter the **smaller** amount . . . 7.__________
8. If filing a joint tax return, compare the amounts on line 3, line 6, and line 7 and enter the **smallest** amount. If not filing a joint tax return, enter your earned income. . . . 8.__________
9. Enter the amount from your 2018 form FTB 3506, Side 1, Part III, line 6 . . . 9.__________
10. Subtract amount on line 9 from amount on line 8 and enter the result. If zero or less, **stop** here. You cannot increase your credit by any previous year's expenses . . . 10.__________
11. Enter your 2018 federal adjusted gross income (AGI) (from your 2018 Form 540, line 13; or Form 540NR, line 13) . . . 11.__________
12. 2018 federal AGI decimal amount (from 2018 form FTB 3506, instructions for line 7) . . . 12.____ . ____ ____
13. Multiply line 10 by line 12 . . . 13.__________
14. 2018 California AGI decimal amount (from 2018 form FTB 3506, instructions for line 9) . . . 14.____ . ____ ____
15. Multiply line 13 by line 14. Enter the result here and on your 2019 form FTB 3506, Side 1, Part III, line 11 . . . 15.__________

2019 Instructions for Form FTB 3506

Child and Dependent Care Expenses Credit

General Information

Attach the completed form FTB 3506, Child and Dependent Care Expenses Credit, to your Form 540, California Resident Income Tax Return, or Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, if you claim the child and dependent care expenses credit.

The child and dependent care expenses credit is **nonrefundable**.

Registered Domestic Partners (RDP) – 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.

A Purpose

You may qualify to claim the 2019 credit for child and dependent care expenses, if you (and your spouse/RDP) paid someone in California to care for your child or other qualifying person while you worked or looked for employment. You must have earned income to do so. If you qualify to claim the credit, use form FTB 3506 to figure the amount of your credit.

If you received dependent care benefits for 2019 but do not qualify to claim the credit, you are not required to complete form FTB 3506. For additional definitions, requirements, and instructions, get federal Form 2441, Child and Dependent Care Expenses.

B Differences in California and Federal Law

The differences between California and federal law are as follows:

- California allows this credit only for care provided in California.
- If you were a nonresident, you must have earned wages from working in California or earned self-employment income from California business activities.
- The California credit is a percentage of the federal credit.
- RDPs may file a joint California return and claim this credit. For more information, get FTB Pub. 737.

C Qualifications

You may take the credit if **all eight** of the following apply.

1. If you are married or an RDP, you must file a joint tax return. For an exception, see Section E, Married Persons or RDPs Filing Separate Returns.
2. Care must be provided in California for one or more qualifying persons. See Section D, Qualifying Person Defined.
3. You paid for care so you (and your spouse/RDP) could work or look for work. However, if you did not find a job and have no earned income, you do not qualify for the credit. If your spouse/RDP was a student or disabled, see the instructions for Part III, line 5.
4. You (and your spouse/RDP) must have earned income (wages or self-employment income) during the year. See the instructions for Part III, line 4, for more information on earned income.
5. You and the qualifying person(s) live in the same home for more than half the year.
6. The person who provided care was not your spouse/RDP, the parent of your qualifying child, or a person for whom you can claim a dependent exemption. If your child provided the care, the child must have been age 19 or older by the end of 2019.
7. You report the required information about the care provider(s) in Part II, line 1, and the information about the qualifying person(s) in Part III, line 2.
8. Your federal adjusted gross income (AGI) is $100,000 or less.

D Qualifying Person Defined

Rules for Most People
A qualifying person is: 1. A child under age 13 who meets the requirements to be your dependent as a Qualifying Child. A child who turned 13 during the year qualifies only for the part of the year when he or she was 12 years old; or 2. Your spouse/RDP who was physically or mentally incapable of self-care; or 3. Any person who was physically or mentally incapable of self-care and either: a. Was your dependent. b. Would have been your dependent except that: i. He or she received gross income of $4,200 or more. ii. He or she filed a joint tax return. iii. You, or your spouse/RDP if filing a joint tax return, could be claimed as a dependent on someone else's 2019 tax return.

Qualifying Child

A Qualifying Child is a child who meets **all** of the following tests:

- **Relationship Test** – The child must be your son, daughter, stepchild, adopted child, eligible foster child, brother, sister, half-brother, half-sister, stepbrother, stepsister, or a descendant of one of these. An adopted child includes a child who has been lawfully placed with you for legal adoption even if the adoption is not yet final. An eligible foster child must be placed with you by an authorized placement agency or by a court.
- **Age Test** – For the purposes of qualifying for the Child and Dependent Care Expenses Credit, the child must be under 13.
- **Residency Test** – The child must live with you for more than half the year.
- **Support Test** – The child must not have provided more than half of his or her own support.
- **Joint Return Test** – The child must not have filed a joint federal or state income tax return with his or her spouse/RDP.
- **Citizenship Test** – The child must be a citizen or national of the U.S. or a resident of the U.S., Canada, or Mexico.

Tie-Breaker Rules: Qualifying Child of More Than One Person*

If an individual may be claimed as a qualifying child by two or more taxpayers for the same taxable year, the following rules apply:

If…	Then the child will be treated as the qualifying child of the…
Only one of the persons is the child's parent	Parent.
Both of the persons are the child's parent but they do not file a joint return	Parent with whom the child lived for the longer period of time during the year. If the child lived with both parents for the same amount of time, the parent who had the higher AGI for the year.
The child's parents can claim the child as a qualifying person but neither parent does	Person with the highest AGI of all persons claiming the child, but only if that person's AGI is higher than the highest AGI of any of the child's parents.
No parent can claim the child as a qualifying child	Person with the highest AGI of all persons claiming the child.

*These rules assume all other qualifying child requirements are satisfied.

Divorced, RDP Terminated, Separated, or Never-Married Parents

For divorced, RDP terminated, separated, or never-married parents, special rules apply in determining if your child meets the requirements to be your qualifying person. When parents file separate returns, only one parent qualifies to claim a child as a qualifying person.

Even if both parents pay for child care for the same child, both parents cannot qualify for the credit. Some custody agreements designate which parent is entitled to the credit. However, the designated parent must meet all the qualifications in Section C, Qualifications, to claim the credit. To verify that your child meets the requirements to be your qualifying person, use the table below.

<table>
<tr><th colspan="3">RULES FOR DIVORCED, RDP TERMINATED, SEPARATED, OR NEVER-MARRIED PARENTS</th></tr>
<tr><th>IF</th><th>AND</th><th>THEN</th></tr>
<tr><td rowspan="3">ALL four of the following apply:
1. Your child was under 13 and/or physically or mentally incapable of self-care when the care was provided. Children turning 13 during the year qualify only for the part of the year they were 12 years old.
2. One of the following applies
a. You are divorced, legally separated, or have terminated a registered domestic partnership.
b. You are separated under a written separation agreement.
c. You and the other parent lived apart at all times during the last 6 months of the year. (This includes parents never married to each other.)
3. One or both parents had custody of the child for more than half the year.
4. One or both parents provided more than half the child’s support for the year.</td><td>You were the custodial parent and you can claim the dependent exemption credit for the child.</td><td>The child is your qualifying person.</td></tr>
<tr><td>You were the custodial parent and under the provisions of a decree of divorce, legal separation, termination of registered domestic partnership, or a written separation agreement, the noncustodial parent claimed the dependent exemption credit, or you signed a statement releasing the dependent exemption credit to the noncustodial parent.</td><td>The child is your qualifying person.</td></tr>
<tr><td>You are not the custodial parent.</td><td>The child is not your qualifying person.</td></tr>
<tr><td>One or more of the four statements above do not apply.</td><td></td><td>Use the “Rules for Most People” in Section D.</td></tr>
</table>

Custodial Parent and Noncustodial Parent. The custodial parent is the parent with whom the child lived for the greater number of nights during the year. The other parent is the noncustodial parent. If the child lived with each parent for an equal number of nights during the year, the custodial parent is the parent with the higher AGI.

Parent Works at Night. If, due to a parent’s night-time work schedule, a child lives for a greater number of days, but not nights, with the parent who works at night, that parent is treated as the custodial parent. On a school day, the child is treated as living at the primary residence registered with the school.

E Married Persons or RDPs Filing Separate Tax Returns

Generally, if you are married or an RDP, you must file a joint tax return to claim the credit. However, you can take the credit on your separate tax return if:

1. You meet all three requirements below:
   - You lived apart from your spouse/RDP at all times during the last six months of 2019.
   - The qualifying person(s) lived in your home more than half of 2019.
   - You provided over half the cost of keeping up your home.
2. You meet all the other qualifications in Section C, Qualifications.

F Nonresidents and Part-Year Residents

1. You must complete and attach Schedule CA (540NR), California Adjustments – Nonresidents or Part-Year Residents, to your tax return, Form 540NR. If Part I of Schedule CA (540NR) is not fully completed, we may disallow your credit.
2. Nonresidents must have earned income from California sources to qualify for the credit. A nonresident servicemember’s military wages are considered earned income from a California source for the purpose of qualifying for the credit.
3. Part-year residents must have earned income while a California resident or earned income from California sources while a nonresident to qualify for the credit.

G Military Personnel

For the purposes of this credit, active duty pay is considered earned income from California sources, regardless of whether the servicemember is domiciled in California. The federal Military Spouses Residency Relief Act may affect the credit requirements for spouses of military servicemembers. For more information, get FTB Pub. 1032, Tax Information for Military Personnel.

Specific Line Instructions

Part I – Unearned Income and Other Funds Received in 2019

List the source and amount of **any** money you received in 2019 that is not included in your earned income (Part III, line 4 and line 5) but that was used to support your household. Include child support, property settlements, public assistance benefits, court awards, inheritances, insurance proceeds, pensions and annuities, social security payments, workers’ compensation, unemployment compensation, interest, and dividends.

Part II – Persons or Organizations Who Provided the Care in California

Line 1

Complete line 1a through line 1g for each person or organization that provided the care in California. Only care provided in California qualifies for the credit. Use federal Form W-10, Dependent Care Provider’s Identification and Certification, or any other source listed in the instructions for federal Form W-10 to get the information from your care provider. If your provider does not give you the information, complete as much of the information as possible and explain that your provider did not give you the information you requested.

If you do not give correct and complete information, we may disallow your credit unless you can show you used due diligence in trying to get the required information.

Line 1a through Line 1c

Enter your California care provider’s complete name (or business name), address, and telephone number (including the area code). If you do not give complete information, we may disallow your credit. We may contact your care provider to verify the information you provide.

If you were covered by your employer’s dependent care plan and your employer furnished the care (either at your workplace or by hiring a care provider), enter your employer’s name on line 1a. Next, enter “See W-2” on line 1b. Complete line 1c through line 1f. Then leave line 1g blank. But, if your employer paid a third party (not hired by your employer) on your behalf to provide care, you must provide information on the third party on line 1a through line 1g.

Line 1d

For each care provider, check one box indicating whether the care provider is a person or organization.

Line 1e

If your care provider is	Then enter on line 1e
An individual	The provider's social security number (SSN) or Individual Taxpayer Identification Number (ITIN).
Not an individual	The provider's federal employer identification number (FEIN).
A tax-exempt organization	"Tax-exempt."

Line 1f

Enter the complete physical address where the care was provided. A post office box is not acceptable. If you do not provide correct or complete information, your credit may be disallowed. Only care provided in California qualifies for the credit.

Line 1g

Enter the total amount you **actually paid** in 2019 to your care provider for care provided in California. Also include amounts your employer paid to a third party on your behalf. It does not matter when the expenses were incurred. **Do not** reduce this amount by any reimbursement you received.

We may ask you to provide proof of payment. Cash payments without verifiable documentation may not be accepted.

Part III – Credit for Child and Dependent Care Expenses

Line 2

Complete column (a) through column (e) for each qualifying person for whom care was provided in California. If claiming more than three qualifying persons, attach a sheet of paper to your tax return with the required information and write "see attached." Write your name and SSN or ITIN on the sheet.

Column (a)
Enter each qualifying person's name.

Column (b)
Enter each qualifying person's SSN. Verify that the name and SSN match the qualifying person's social security card to avoid the reduction or disallowance of your credit. If the person was born in, and later died in, 2019, and does not have a SSN, enter "Died" in column (b) and attach a copy of the person's birth and death certificates.

Column (c)
Enter the qualifying person's date of birth (mm/dd/yyyy) in the space provided or if the qualifying person is disabled (physically or mentally incapable of self-care), check the "Yes" box. Incomplete information could result in a delay or disallowance of your credit.

Column (d)
If you shared custody of the qualifying person(s), enter the percentage of time you possessed physical custody during 2019. If you have 50% or less physical custody of your child, you **do not** qualify for the credit.

Column (e)
Qualified Expenses are amounts paid for the care of your qualifying person while you worked or looked for work.

Enter the qualified expenses you incurred and paid in 2019 for the qualifying person(s). Include only the qualified expenses for care provided in California. If the child turned 13 years old during the year, include only the qualified expenses for the part of the year the child was 12 years old.

Do not include in column (e) qualified expenses:

- You incurred in 2019 but did not pay until 2020. You may be able to use these expenses to increase your 2020 credit.
- You incurred in 2018 but did not pay until 2019. Instead, see instructions for line 11.
- You prepaid in 2019 for care to be provided in 2020. These expenses may only be used to figure your 2020 credit.

A qualified expense does not include the amount you paid for education (school tuition) or the amount you received through a subsidy program.

Qualified expenses include:	Qualified expenses do not include:
• The cost of care for the qualifying person's well-being and protection. If care was provided by a dependent care center, the center must meet all applicable state and local regulations. • Cost of pre-school or similar program below the kindergarten level. • Day camp, even if it specialized in a particular activity, such as soccer.	• Child support payments. • Payments made to the parent of your qualifying child. • Payments made to your spouse/RDP. • Payments made to your child who is under age 19 at the end of the year, even if he or she is not your dependent. • Payments made to a dependent for whom you (or your spouse/RDP) can claim a dependent exemption. • Expenses paid by or reimbursed through a subsidy program. • Cost for education (school tuition) at the kindergarten level and above. • Overnight camp.

Line 4

Earned income includes:	Earned income does not include:
• Wages, salary, tips, and other taxable employee compensation, as well as, military compensation including compensation for service in a combat zone. • Net earnings from self-employment. • Strike benefits. • Disability payments you report as wages. • Active duty pay received by servicemembers of the armed forces is considered earned income regardless of whether the servicemember is domiciled in this state or elsewhere.	• Pensions or annuities • Social security payments • Workers' compensation • Interest • Dividends • Capital gains • Unemployment compensation • Public assistance • California service income excluded under the Military Spouses Residency Relief Act.

Nonresidents and Part-Year Residents Only: Earned income from California sources includes:	Earned income does not include:
• Wages, salary, tips, and other taxable employee compensation for working in California, as well as, military compensation including compensation for service in a combat zone. • Net earnings from self-employment from California business activities. • Strike benefits related to California employment. • Disability payments you report as California wages. • Active duty pay received by servicemembers of the armed forces is considered earned income regardless of whether the servicemember is domiciled in this state or elsewhere.	• Pensions or annuities • Social security payments • Workers' compensation • Interest • Dividends • Capital gains • Unemployment compensation • Public assistance • California service income excluded under the Military Spouses Residency Relief Act.

Line 5

Spouse/RDP Who Was a Student or Disabled

Your spouse/RDP was a **student** if he or she was enrolled as a full-time student at a school during any 5 months of 2019. A school does not include a night school or correspondence school.

Your spouse/RDP was **disabled** if he or she was not capable of self-care. Figure your spouse's/RDP's earned income on a monthly basis.

For each month your spouse/RDP was a full-time student or disabled, enter on line 5 the larger of the following:

- Your spouse's/RDP's actual earned income for that month.
- $250 ($500, if you have 2 or more qualifying persons).

If, in the same month, both you and your spouse/RDP qualified as either full-time students or disabled, only one of you receive treatment as having earned income of $250 (or $500) in that month. For any month that your spouse/RDP was not a full-time student or disabled, use your spouse's/RDP's actual earned income for that month.

Line 7

Use the chart below to determine the decimal amount to enter on line 7. Your federal AGI is on Form 540, line 13 or Form 540NR, line 13. For military personnel domiciled outside of California, use your federal AGI less your military pay to determine the decimal amount to enter on line 7.

If your Federal AGI is: Over	But not over	The decimal amount on Line 7 is:
$0	$15,000	**.35**
15,000	17,000	**.34**
17,000	19,000	**.33**
19,000	21,000	**.32**
21,000	23,000	**.31**
23,000	25,000	**.30**
25,000	27,000	**.29**
27,000	29,000	**.28**
29,000	31,000	**.27**
31,000	33,000	**.26**
33,000	35,000	**.25**
35,000	37,000	**.24**
37,000	39,000	**.23**
39,000	41,000	**.22**
41,000	43,000	**.21**
43,000	No limit	**.20**

Line 9

Use the chart below to determine the decimal amount to enter on line 9. For military personnel domiciled outside of California, use your federal AGI less your military pay to determine the decimal amount to enter on line 9.

If your federal AGI from Form 540, line 13 or Form 540NR, line 13 is:	The decimal amount to enter on line 9 is:
$40,000 or less	**.50**
Over $40,000 but not over $70,000	**.43**
Over $70,000 but not over $100,000	**.34**
Over $100,000	**Stop.** You **do not qualify** for this credit.

Line 11

If you had qualified expenses for care that was provided in 2018 that you paid for in 2019, you may be able to increase your credit for 2019. Complete the Worksheet on Side 2 of form FTB 3506. See Worksheet instructions on this page.

Part IV – Dependent Care Benefits

Line 13

Dependent care benefits are:

- Amounts an employer paid directly to you (or your spouse/RDP), or to your care provider for the care of your qualifying person(s), while you worked.
- A day-care facility provided by your employer.
- Generally deducted from your salary.
- Shown in box 10 of your 2019 federal Form(s) W-2.

Line 14

Enter the amount from federal Form 2441, line 13.

Line 15

If you had a flexible spending account, any amount included on line 13 that you did not receive because you did not incur the expense is considered forfeited. **Do not** include amounts you expect to receive at a future date.

Line 17

Enter the total of all qualified expenses incurred in 2019. It does not matter when the expenses were paid.

A qualified expense does not include the amount you paid for education (school tuition) or the amount you received through a subsidy program.

Example: You received $2,000 cash under your employer's dependent care plan for 2019. The $2,000 is shown in box 10 of your federal Form W-2. You incurred $900 of qualified expenses in 2019 for the care of your 3-year-old dependent child. Enter $900 on line 17, but report the entire $2,000 on line 13.

For all other lines, follow specific line instructions on the form. For additional information, get federal Form 2441 or federal Publication 503, Child and Dependent Care Expenses.

Line 20

If you are married or an RDP filing a separate return and you meet the requirements of Section E, Married Persons or RDPs Filing Separate Tax Returns, item 1, then enter your earned income from line 19. On line 22, enter $5,000.

If you were married or an RDP and filed a separate return but did not meet the requirements of Section E, Married Persons or RDPs Filing Separate Tax Returns, item 1, then enter **your spouse's/RDP's earned income**. If your spouse/RDP was a student or disabled in 2019, see the instructions for line 5. On line 22, enter $2,500.

Worksheet – Credit for 2018 Expenses Paid in 2019

You will need a copy of your 2018 California tax return to complete the worksheet.

Line 12 and line 14

You need the 2018 form FTB 3506 instructions to complete the Credit for 2018 Expenses Paid in 2019 Worksheet, on Side 2. Forms are available at **ftb.ca.gov/forms** or by calling 800.338.0505.

Line 12

Enter the decimal amount from the chart in the line 7 instructions of the **2018** form FTB 3506 that corresponds to your **2018** federal AGI.

Line 14

Enter the decimal amount from the chart in the line 9 instructions of the **2018** form FTB 3506 that corresponds to your **2018** California AGI.

TAXABLE YEAR **2019**

California Earned Income Tax Credit

FORM **3514**

Attach to your California Form 540, Form 540 2EZ or Form 540NR

Name(s) as shown on tax return | SSN

Before you begin:

If you claim the EITC even though you know you are not eligible, you may not be allowed to take the credit for up to 10 years.

If you are claiming the California Earned Income Tax Credit (EITC), you must provide your date of birth (DOB), and spouse's/RDP's DOB if filing jointly, on your California Form 540, Form 540 2EZ, or Form 540NR.

If you qualify for the California EITC you may also qualify for the Young Child Tax Credit (YCTC). See instructions for additional information.

Follow Step 1 through Step 9 in the instructions to determine if you meet the requirements, to complete this form, and to figure the amount of the credit(s).

Part I Qualifying Information
See Specific Instructions.

1 a Has the Internal Revenue Service (IRS) previously disallowed your federal Earned Income Credit (EIC)? ☐ Yes ☐ No

b Has the Franchise Tax Board (FTB) previously disallowed your California EITC? ☐ Yes ☐ No

2 Federal AGI (federal Form 1040 or 1040-SR, line 8b) ..... 2 ______ .00

3 Federal EIC (federal Form 1040 or 1040-SR, line 18a) ..... 3 ______ .00

Part II Investment Income Information

4 Investment Income. See instructions for Step 2 – Investment Income ..... 4 ______ .00

Part III Qualifying Child Information

You must complete Part I and Part II before filling out Part III. **If you are not claiming a qualifying child, skip Part III and go to Step 4 in the instructions.**

Qualifying Child Information	Child 1	Child 2	Child 3
5 First name			
6 Last name			
7 SSN			
8 Date of birth (mm/dd/yyyy). If born after 2000 **and** the child is younger than you (or your spouse/RDP, if filing jointly), skip line 9a and line 9b; go to line 10			
9 a Was the child under age 24 at the end of 2019, a student, and younger than you (or your spouse/RDP, if filing jointly)? If yes, go to line 10. If no, go to line 9b. See instructions.	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
b Was the child permanently and totally disabled during any part of 2019? If yes, go to line 10. If no, stop here. The child is not a qualifying child.	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
10 Child's relationship to you. See instructions.			
11 Number of days child lived with you in California during 2019. Do not enter more than 365 days. See instructions.			

	Child 1	Child 2	Child 3
12 a Child's physical address during 2019 (number, street, and apt. no./ste. no.). See instructions. . . .			
b City.			
c State.			
d ZIP code.			

Part IV California Earned Income

13	Wages, salaries, tips, and other employee compensation, subject to California withholding. See instructions. . . .	**13**	.00
14	IHSS payments. See instructions.	**14**	.00
15	Prison inmate wages and/or pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. See instructions.	**15**	.00
16	Subtract line 14 and line 15 from line 13.	**16**	.00
17	Nontaxable combat pay. See instructions..	**17**	.00
18	Business income or (loss). Enter amount from Worksheet 3, line 5. See instructions.	**18**	.00

a Business name. . . . .

b Business address . . . .

City, state, and ZIP code. . . . .

c Business license number . . . .

d SEIN. . . . .

e Business code . . . .

19	**California Earned Income.** Add line 16, line 17, and line 18.	**19**	.00

Part V California Earned Income Tax Credit (Complete Step 6 in the instructions.)

20	**California EITC.** Enter amount from California Earned Income Tax Credit Worksheet, Part III, line 6. This amount should also be entered on Form 540, line 75; or Form 540 2EZ, line 23.	**20**	.00

Part VI Nonresident or Part-Year Resident California Earned Income Tax Credit

21 CA Exemption Credit Percentage from Form 540NR, line 38. See instructions. . . . 21 .

22 **Nonresident or Part-Year Resident EITC.** Multiply line 20 by line 21.
This amount should also be entered on Form 540NR, line 85. . . . . 22 .00

Part VII Young Child Tax Credit (YCTC) (See Step 8 in the instructions before completing this part.)

23 **California Earned Income.** Enter the amount from form FTB 3514, line 19. . . . . 23 .00

24 **Available Young Child Tax Credit**. . . . . 24 1,000 .00

- If the amount on line 23 is $25,000 or less, also enter $1,000 on line 28 and skip lines 25 through 27. If applicable, complete lines 29 and 30.
- If the amount on line 23 is greater than $25,000, complete lines 25 through 28. If applicable, complete lines 29 and 30.

25 Excess Earned Income over threshold. Subtract $25,000 from line 23. . . . . 25 .00

26 Divide line 25 by 100. Enter the result as a decimal out to two decimal places, **do not** round. . . . . 26 .

27 **Reduction amount.** Multiply line 26 by $20. Enter the result as a decimal out to two decimal places, **do not** round. . . . . 27 .

28 **Young Child Tax Credit.**

- If you did not need to complete lines 25 through 27, your credit is the $1,000 from line 24.
- If you completed lines 25 through 27, to compute your credit, subtract line 27 from line 24. If your credit amount is between $0 and $1, enter $1. If your credit amount is over $1, round to the nearest whole dollar.

This amount should also be entered on Form 540, line 76; or Form 540 2EZ, line 24. . . . . 28 .00

Part VIII Nonresident or Part-Year Resident Young Child Tax Credit (See Step 9 in the instructions.)

29 CA Exemption Credit Percentage from Form 540NR, line 38. See instructions . . . . 29 .

30 **Nonresident or Part-Year Resident YCTC.** Multiply line 29 by line 28.
This amount should also be entered on Form 540NR, line 86. . . . . 30 .00

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2019 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

Young Child Tax Credit – For taxable years beginning on or after January 1, 2019, the refundable Young Child Tax Credit (YCTC) is available to taxpayers who also qualify for the California Earned Income Tax Credit (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. The maximum amount of credit allowable for a qualified taxpayer is $1,000. 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.

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 California Revenue and Taxation Code (R&TC) in the instructions. Taxpayers should not consider the instructions as authoritative law.

Registered Domestic Partners (RDPs)

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.

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 CA 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.

A Purpose

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

B Differences in California and Federal Law

The differences between California and federal law 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 $55,952 to qualify for the federal credit, and 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.

Specific Instructions

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

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

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. Federal AGI

In taxable year 2019, is the amount on federal Form 1040 or 1040-SR, line 8b 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 social security number (SSN) that allows you to work and is valid for EITC purposes? See line 7, "Valid SSN" within Step 3, Qualifying Child, for a full definition.

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

c. Is your filing status married filing separately?

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

d. Are you filing federal Form 2555, Foreign Earned Income?

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

e. Were you or your spouse/RDP a nonresident alien for any part of 2019?

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

f. 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.

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

Step 2 Investment Income

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

Worksheet 1 – Investment Income
Form 540 and Form 540NR Filers

Interest and Dividends

1 Add and enter the amounts from Form 1040 or 1040-SR, line 2a and line 2b . 1___________

2 Enter the amount from federal Form 8814, Parents' Election to Report Child's Interest and Dividends, line 1b . . . . 2___________

3 Enter the amount from federal Form 1040 or 1040-SR, line 3b . . . . 3___________

4 Enter any amounts from federal Form 8814, line 12 for child's interest and dividends . . . 4___________

Capital Gain Net Income

5 Enter the amount from federal Form 1040 or 1040-SR, line 6. If the result is less than zero, enter -0- . . . . 5___________

6 Enter the gain from federal Form 4797 Sales of Business Property, line 7. If the amount on that line is a loss, enter -0-. (But, if you completed federal Form 4797, line 8 and line 9, enter the amount from line 9 instead) . . . . 6___________

7 Subtract line 6 from line 5. (If the result is less than zero, enter -0-) . . . 7___________

Passive Activities

8 Enter the total of net income from passive activities included on federal Schedule 1 (Form 1040 or 1040-SR), Additional Income and Adjustments to Income, line 5 8___________

Other Activities

9 Enter any income from the rental of personal property included on federal Schedule 1 (Form 1040 or 1040-SR), line 8. If the result is zero or less, enter -0- . . . . . . 9___________

10 Enter any expenses related to the rental of personal property included as a write-in adjustment on federal Schedule 1 (Form 1040 or 1040-SR), line 22. . . . . 10___________

11 Subtract line 10 from line 9. (If the result is less than zero, enter -0-) . . . 11___________

Investment Income

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

13 Is the amount on line 12 more than **$3,828**?
Yes Stop here, you cannot take the credit.
No Enter the amount from line 12 on form FTB 3514, line 4. Go to Step 3.

Worksheet 2 – Investment Income
Form 540 2EZ Filer

1 **Taxable interest.** Enter the amount from Form 540 2EZ, line 10. . . . . 1___________

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

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

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

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

6 Is the amount on line 5 more than **$3,828**?
Yes Stop here, you cannot take the credit.
No Enter the amount from line 5 on form FTB 3514, line 4. Go to Step 3.

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 2019 and younger than you (or your spouse/RDP, if filing jointly), or under age 24 at the end of 2019, 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 2019 or is filing a joint return for 2019 only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 596, Earned Income Credit, for examples.
- Lived with you in California for more than half of 2019. If the child did not live with you for the required time, see exceptions in the instructions for line 11.

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

Qualifying Child Questionnaire

a. Do you have at least one child who meets the conditions to be your qualifying child?
Yes Continue.
No Go to Step 4.

b. Are you filing a joint return for 2019?
Yes Complete form FTB 3514, Part III, line 5 through line 12. Go to Step 5.
No Continue.

c. Could you be a qualifying child of another person for 2019? (Answer "No" if the other person is not required to file, and is not filing, a 2019 tax return or is filing a 2019 return only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 596 for examples.)
Yes Stop here, you cannot take the credit.
No Complete form FTB 3514, Part III, line 5 through line 12. Go to Step 5.

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 information under Child 1, Child 2 or Child 3 column. **Do not** include any child younger than six years old as an attachment to the form FTB 3514. See Step 8 and Step 9 in the instructions to see if you qualify for the Young Child Tax Credit.

Line 7 – SSN

The child must have a valid SSN, as defined below, unless the child was born and died in 2019. If your child was born alive and died in 2019 and did not have an SSN, enter “Died” on this line and attach a copy of the child’s birth certificate, death certificate, or hospital medical records or include it according to your software's instructions.

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

An Individual Taxpayer Identification Number (ITIN) or Adoption Taxpayer Identification Number (ATIN) cannot be used to claim EITC. If you or your child has an ITIN or ATIN and later gets a SSN that is valid for employment, you may be able to file an amended return. 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 by the due date of your 2019 return (including extensions), you cannot claim the EITC on either your original or an amended 2019 return, even if you later get an SSN. Also, if a child did not have an SSN by the due date of your return (including extensions), you cannot count that child as a qualifying child in figuring the EITC on either your original or an amended 2019 return, even if that child later gets an SSN.

Line 9a – Student

A student is a child who during any part of 5 calendar months of 2019 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 2019, 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 2019. To qualify, the child must have the same principal place of residence in California as you for more than half of 2019, defined as 183 days or more. If the child was born or died in 2019 and your home was the child’s home for more than half the time he or she was alive during 2019, enter "365". Do not enter more than 365 days. If the child did not live with you for the required time, temporary absences may count as time lived at home. For more information get federal Publication 596.

Line 12 – Child’s physical address

Enter the physical address where the child resided during 2019. This should be the address of the principal place of residence in California where the child lived with you for more than half of 2019. If the child lived with you in California for more than half of 2019, 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 8b 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 2019? (Answer “Yes” if you, or your spouse/RDP if filing a joint return, were born on or before January 1, 2002.) If your spouse/RDP died in 2019 (or if you are preparing a return for someone who died in 2019), get federal Publication 596 for more information before you answer.

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

c. Was your main home, and your spouse’s/RDP's if filing a joint return, in California for more than half of 2019?

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

d. Are you filing a joint return for 2019? For more information get federal Publication 596.

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

e. Could you be a qualifying child of another person for 2019? (Answer “No” if the other person is not required to file, and is not filing, a 2019 tax return or is filing a 2019 return only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 596 for examples.)

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

f. Can you be claimed as a dependent on someone else’s 2019 tax return?

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

Step 5 California Earned Income

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

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

Enter the amount from Form 540, line 12; Form 540 2EZ, line 9; or Form 540NR, line 12.

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

Line 14 – IHSS payments

Enter the amount included on line 13, that you received as Medicaid waiver payments, In Home Supportive Services (IHSS) payments, or IHSS supplementary payments that are nontaxable for federal purposes.

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

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

Enter the amount included on line 13, that you received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. This amount may be shown on federal Form W-2, Wage and Tax Statement, 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, Schedule F, Schedule SE, and any Schedule K-1(Form 1065).

Worksheet 3 – Business Income or (Loss)

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

Lines 18 a-e Business information

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

Line b – Business address

Enter your business address. Show 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 or Schedule F, box B.

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

Step 6 How to Figure the CA EITC

Complete the California Earned Income Tax Credit Worksheet below. If you file Form 540 or 540 2EZ, after completing Step 6, skip Step 7 and go to Step 8. If you file a Form 540NR, after completing Step 6, go to Step 7.

California Earned Income Tax Credit Worksheet

Part I – All Filers

1. Enter your California earned income from form FTB 3514, line 19. If the amount is zero or less, stop here . . . . **1** ________
2. Look up the amount on line 1 in the EITC Table to find the credit. Be sure you use the correct column for the number of qualifying children you have. Enter the credit here . . . . **2** ________
   If the amount on line 2 is zero, stop here. You cannot take the credit.
3. Enter the amount from federal Form 1040 or 1040-SR, line 8b . . . . **3** ________
4. Are the amounts on lines 1 and 3 the same?

   Yes Skip line 5; and enter the amount from line 2 on line 6.
   No Go to line 5.

Part II – Filers who Answered “No” on Line 4

5. If you have:
   - No qualifying children, is the amount on line 3 less than $3,705?
   - 1 qualifying child, is the amount on line 3 less than $5,564?
   - 2 qualifying children, is the amount on line 3 less than $7,811?
   - 3 or more qualifying children, is the amount on line 3 less than $7,811?

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

Part III – Your Earned Income Tax Credit

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

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 a Form 540NR, enter your CA 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 CA Exemption Credit Percentage to enter on form FTB 3514, line 21.

Worksheet 4 - CA Exemption Credit Percentage

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

Part I – Total Taxable Income

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

Part II – California Taxable Income

4.	Enter the amount from Schedule CA (540NR), Part IV, line 1. If a negative amount, enter as negative	**4** ______
5.	Enter the amount from Schedule CA (540NR), Part IV, line 4	**5** ______
6.	California Taxable Income. Subtract line 5 from line 4. If a negative amount, enter as negative	**6** ______

Part III – CA Exemption Credit Percentage

7.	Subtract line 6 from line 3. If a negative amount, enter as negative	**7** ______
8.	Enter the amount from line 3 as a positive amount	**8** ______
9.	Divide line 7 by line 8. Enter amount as a decimal	**9** ______
10.	CA Exemption Credit Percentage. Subtract line 9 from 1.000. If more than 1, enter 1.000. If less than zero, enter 0. Enter the result as a decimal here and on form FTB 3514, line 21 or line 29	**10** ______

Line 22 – Nonresident or Part-Year Resident EITC

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

Step 8 Qualifications for Young Child Tax Credit (YCTC)

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

- You have been allowed the California EITC on this form.
- 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.

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

If you meet all of the above requirements, 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.

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 information under Part III, Qualifying Child Information, Child 1, Child 2 or Child 3 column. Do not include any child younger than six years old as an attachment to the form FTB 3514.

Line 23 – California Earned Income

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

Line 25 – Excess Earned Income over threshold

Subtract the $25,000 threshold amount from your CA 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 $20.

Line 28 – 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 24. 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

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

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

2019 Earned Income Tax Credit Table

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

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

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

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
2001	**2050**	132	585	689	775
2051	**2100**	135	600	706	794
2101	**2150**	138	614	723	813
2151	**2200**	141	629	740	832
2201	**2250**	145	643	757	851
2251	**2300**	148	658	774	870
2301	**2350**	151	672	791	890
2351	**2400**	154	687	808	909
2401	**2450**	158	701	825	928
2451	**2500**	161	715	842	947
2501	**2550**	164	730	859	966
2551	**2600**	167	744	876	985
2601	**2650**	171	759	893	1004
2651	**2700**	174	773	910	1023
2701	**2750**	177	788	927	1043
2751	**2800**	180	802	944	1062
2801	**2850**	184	817	961	1081
2851	**2900**	187	831	978	1100
2901	**2950**	190	845	995	1119
2951	**3000**	193	860	1012	1138
3001	**3050**	197	874	1029	1157
3051	**3100**	200	889	1046	1176
3101	**3150**	203	903	1063	1196
3151	**3200**	206	918	1080	1215
3201	**3250**	210	932	1097	1234
3251	**3300**	213	947	1114	1253
3301	**3350**	216	961	1131	1272
3351	**3400**	219	976	1148	1291
3401	**3450**	223	990	1165	1310
3451	**3500**	226	1004	1182	1329
3501	**3550**	229	1019	1199	1349
3551	**3600**	232	1033	1216	1368
3601	**3650**	236	1048	1233	1387
3651	**3700**	239	1062	1250	1406
3701	**3750**	240	1077	1267	1425
3751	**3800**	236	1091	1284	1444
3801	**3850**	233	1106	1301	1463
3851	**3900**	230	1120	1318	1482
3901	**3950**	227	1134	1335	1502
3951	**4000**	223	1149	1352	1521

2019 Earned Income Tax Credit Table

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

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

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
4001	4050	220	1163	1369	1540
4051	4100	217	1178	1386	1559
4101	4150	214	1192	1403	1578
4151	4200	210	1207	1420	1597
4201	4250	207	1221	1437	1616
4251	4300	204	1236	1454	1635
4301	4350	201	1250	1471	1655
4351	4400	200	1265	1488	1674
4401	4450	199	1279	1505	1693
4451	4500	199	1293	1522	1712
4501	4550	199	1308	1539	1731
4551	4600	198	1322	1556	1750
4601	4650	198	1337	1573	1769
4651	4700	197	1351	1590	1788
4701	4750	197	1366	1607	1808
4751	4800	197	1380	1624	1827
4801	4850	196	1395	1641	1846
4851	4900	196	1409	1658	1865
4901	4950	195	1423	1675	1884
4951	5000	195	1438	1692	1903
5001	5050	195	1452	1709	1922
5051	5100	194	1467	1726	1941
5101	5150	194	1481	1743	1961
5151	5200	193	1496	1760	1980
5201	5250	193	1510	1777	1999
5251	5300	193	1525	1794	2018
5301	5350	192	1539	1811	2037
5351	5400	192	1554	1828	2056
5401	5450	192	1568	1845	2075
5451	5500	191	1582	1862	2094
5501	5550	191	1597	1879	2114
5551	5600	190	1605	1896	2133
5601	5650	190	1590	1913	2152
5651	5700	190	1576	1930	2171
5701	5750	189	1561	1947	2190
5751	5800	189	1547	1964	2209
5801	5850	188	1532	1981	2228
5851	5900	188	1518	1998	2247
5901	5950	188	1504	2015	2267
5951	6000	187	1489	2032	2286

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
6001	6050	187	1475	2049	2305
6051	6100	186	1460	2066	2324
6101	6150	186	1446	2083	2343
6151	6200	186	1431	2100	2362
6201	6250	185	1417	2117	2381
6251	6300	185	1402	2134	2400
6301	6350	184	1388	2151	2420
6351	6400	184	1373	2168	2439
6401	6450	184	1359	2185	2458
6451	6500	183	1345	2202	2477
6501	6550	183	1330	2219	2496
6551	6600	183	1316	2236	2515
6601	6650	182	1301	2253	2534
6651	6700	182	1287	2270	2553
6701	6750	181	1272	2287	2573
6751	6800	181	1258	2304	2592
6801	6850	181	1243	2321	2611
6851	6900	180	1229	2338	2630
6901	6950	180	1215	2355	2649
6951	7000	179	1200	2372	2668
7001	7050	179	1186	2389	2687
7051	7100	179	1171	2406	2706
7101	7150	178	1157	2423	2726
7151	7200	178	1142	2440	2745
7201	7250	177	1128	2457	2764
7251	7300	177	1113	2474	2783
7301	7350	177	1099	2491	2802
7351	7400	176	1084	2508	2821
7401	7450	176	1070	2525	2840
7451	7500	175	1056	2542	2859
7501	7550	175	1041	2559	2879
7551	7600	175	1027	2576	2898
7601	7650	174	1012	2593	2917
7651	7700	174	998	2610	2936
7701	7750	174	983	2627	2955
7751	7800	173	969	2644	2974
7801	7850	173	954	2651	2982
7851	7900	172	940	2634	2963
7901	7950	172	926	2617	2944
7951	8000	172	911	2600	2925

2019 Earned Income Tax Credit Table

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

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

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
8001	**8050**	171	897	2583	2906
8051	**8100**	171	882	2566	2887
8101	**8150**	170	868	2549	2867
8151	**8200**	170	853	2532	2848
8201	**8250**	170	839	2515	2829
8251	**8300**	169	824	2498	2810
8301	**8350**	169	810	2481	2791
8351	**8400**	168	795	2464	2772
8401	**8450**	168	781	2447	2753
8451	**8500**	168	767	2430	2734
8501	**8550**	167	752	2413	2714
8551	**8600**	167	738	2396	2695
8601	**8650**	166	723	2379	2676
8651	**8700**	166	709	2362	2657
8701	**8750**	166	694	2345	2638
8751	**8800**	165	680	2328	2619
8801	**8850**	165	665	2311	2600
8851	**8900**	165	651	2294	2581
8901	**8950**	164	637	2277	2561
8951	**9000**	164	622	2260	2542
9001	**9050**	163	608	2243	2523
9051	**9100**	163	593	2226	2504
9101	**9150**	163	579	2209	2485
9151	**9200**	162	564	2192	2466
9201	**9250**	162	550	2175	2447
9251	**9300**	161	535	2158	2428
9301	**9350**	161	521	2141	2408
9351	**9400**	161	506	2124	2389
9401	**9450**	160	504	2107	2370
9451	**9500**	160	502	2090	2351
9501	**9550**	159	501	2073	2332
9551	**9600**	159	500	2056	2313
9601	**9650**	159	499	2039	2294
9651	**9700**	158	498	2022	2275
9701	**9750**	158	496	2005	2255
9751	**9800**	157	495	1988	2236
9801	**9850**	157	494	1971	2217
9851	**9900**	157	493	1954	2198
9901	**9950**	156	491	1937	2179
9951	**10000**	156	490	1920	2160

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
10001	**10050**	156	489	1903	2141
10051	**10100**	155	488	1886	2122
10101	**10150**	155	487	1869	2102
10151	**10200**	154	485	1852	2083
10201	**10250**	154	484	1835	2064
10251	**10300**	154	483	1818	2045
10301	**10350**	153	482	1801	2026
10351	**10400**	153	480	1784	2007
10401	**10450**	152	479	1767	1988
10451	**10500**	152	478	1750	1969
10501	**10550**	152	477	1733	1949
10551	**10600**	151	476	1716	1930
10601	**10650**	151	474	1699	1911
10651	**10700**	150	473	1682	1892
10701	**10750**	150	472	1665	1873
10751	**10800**	150	471	1648	1854
10801	**10850**	149	469	1631	1835
10851	**10900**	149	468	1614	1816
10901	**10950**	148	467	1597	1796
10951	**11000**	148	466	1580	1777
11001	**11050**	148	464	1563	1758
11051	**11100**	147	463	1546	1739
11101	**11150**	147	462	1529	1720
11151	**11200**	147	461	1512	1701
11201	**11250**	146	460	1495	1682
11251	**11300**	146	458	1478	1663
11301	**11350**	145	457	1461	1643
11351	**11400**	145	456	1444	1624
11401	**11450**	145	455	1427	1605
11451	**11500**	144	453	1410	1586
11501	**11550**	144	452	1393	1567
11551	**11600**	143	451	1376	1548
11601	**11650**	143	450	1359	1529
11651	**11700**	143	449	1342	1510
11701	**11750**	142	447	1325	1490
11751	**11800**	142	446	1308	1471
11801	**11850**	141	445	1291	1452
11851	**11900**	141	444	1274	1433
11901	**11950**	141	442	1257	1414
11951	**12000**	140	441	1240	1395

2019 Earned Income Tax Credit Table

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

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	**But Not Over**	**0**	**1**	**2**	**3**
		Your credit is . . .			
12001	**12050**	140	440	1223	1376
12051	**12100**	139	439	1206	1357
12101	**12150**	139	438	1189	1337
12151	**12200**	139	436	1172	1318
12201	**12250**	138	435	1155	1299
12251	**12300**	138	434	1138	1280
12301	**12350**	138	433	1121	1261
12351	**12400**	137	431	1104	1242
12401	**12450**	137	430	1087	1223
12451	**12500**	136	429	1070	1204
12501	**12550**	136	428	1053	1184
12551	**12600**	136	427	1036	1165
12601	**12650**	135	425	1019	1146
12651	**12700**	135	424	1002	1127
12701	**12750**	134	423	985	1108
12751	**12800**	134	422	968	1089
12801	**12850**	134	420	951	1070
12851	**12900**	133	419	934	1051
12901	**12950**	133	418	917	1031
12951	**13000**	132	417	900	1012
13001	**13050**	132	416	883	993
13051	**13100**	132	414	866	974
13101	**13150**	131	413	849	955
13151	**13200**	131	412	832	936
13201	**13250**	131	411	815	917
13251	**13300**	130	409	798	898
13301	**13350**	130	408	781	878
13351	**13400**	129	407	764	859
13401	**13450**	129	406	747	840
13451	**13500**	129	405	730	821
13501	**13550**	128	403	713	802
13551	**13600**	128	402	696	783
13601	**13650**	127	401	679	764
13651	**13700**	127	400	662	745
13701	**13750**	127	398	645	725
13751	**13800**	126	397	628	706
13801	**13850**	126	396	611	687
13851	**13900**	125	395	594	668
13901	**13950**	125	393	577	649
13951	**14000**	125	392	560	630

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	**But Not Over**	**0**	**1**	**2**	**3**
		Your credit is . . .			
14001	**14050**	124	391	543	611
14051	**14100**	124	390	526	592
14101	**14150**	123	389	509	572
14151	**14200**	123	387	503	553
14201	**14250**	123	386	502	534
14251	**14300**	122	385	500	515
14301	**14350**	122	384	499	504
14351	**14400**	122	382	497	502
14401	**14450**	121	381	495	501
14451	**14500**	121	380	494	499
14501	**14550**	120	379	492	497
14551	**14600**	120	378	491	496
14601	**14650**	120	376	489	494
14651	**14700**	119	375	488	493
14701	**14750**	119	374	486	491
14751	**14800**	118	373	484	489
14801	**14850**	118	371	483	488
14851	**14900**	118	370	481	486
14901	**14950**	117	369	480	484
14951	**15000**	117	368	478	483
15001	**15050**	116	367	476	481
15051	**15100**	116	365	475	480
15101	**15150**	116	364	473	478
15151	**15200**	115	363	472	476
15201	**15250**	115	362	470	475
15251	**15300**	114	360	468	473
15301	**15350**	114	359	467	472
15351	**15400**	114	358	465	470
15401	**15450**	113	357	464	468
15451	**15500**	113	356	462	467
15501	**15550**	113	354	460	465
15551	**15600**	112	353	459	464
15601	**15650**	112	352	457	462
15651	**15700**	111	351	456	460
15701	**15750**	111	349	454	459
15751	**15800**	111	348	452	457
15801	**15850**	110	347	451	456
15851	**15900**	110	346	449	454
15901	**15950**	109	345	448	452
15951	**16000**	109	343	446	451

2019 Earned Income Tax Credit Table

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

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
16001	**16050**	109	342	444	449
16051	**16100**	108	341	443	448
16101	**16150**	108	340	441	446
16151	**16200**	107	338	440	444
16201	**16250**	107	337	438	443
16251	**16300**	107	336	437	441
16301	**16350**	106	335	435	439
16351	**16400**	106	334	433	438
16401	**16450**	105	332	432	436
16451	**16500**	105	331	430	435
16501	**16550**	105	330	429	433
16551	**16600**	104	329	427	431
16601	**16650**	104	327	425	430
16651	**16700**	104	326	424	428
16701	**16750**	103	325	422	427
16751	**16800**	103	324	421	425
16801	**16850**	102	323	419	423
16851	**16900**	102	321	417	422
16901	**16950**	102	320	416	420
16951	**17000**	101	319	414	419
17001	**17050**	101	318	413	417
17051	**17100**	100	316	411	415
17101	**17150**	100	315	409	414
17151	**17200**	100	314	408	412
17201	**17250**	99	313	406	411
17251	**17300**	99	311	405	409
17301	**17350**	98	310	403	407
17351	**17400**	98	309	401	406
17401	**17450**	98	308	400	404
17451	**17500**	97	307	398	403
17501	**17550**	97	305	397	401
17551	**17600**	96	304	395	399
17601	**17650**	96	303	393	398
17651	**17700**	96	302	392	396
17701	**17750**	95	300	390	395
17751	**17800**	95	299	389	393
17801	**17850**	95	298	387	391
17851	**17900**	94	297	386	390
17901	**17950**	94	296	384	388
17951	**18000**	93	294	382	386
18001	**18050**	93	293	381	385
18051	**18100**	93	292	379	383
18101	**18150**	92	291	378	382
18151	**18200**	92	289	376	380
18201	**18250**	91	288	374	378
18251	**18300**	91	287	373	377
18301	**18350**	91	286	371	375
18351	**18400**	90	285	370	374
18401	**18450**	90	283	368	372
18451	**18500**	89	282	366	370
18501	**18550**	89	281	365	369
18551	**18600**	89	280	363	367
18601	**18650**	88	278	362	366
18651	**18700**	88	277	360	364
18701	**18750**	87	276	358	362
18751	**18800**	87	275	357	361
18801	**18850**	87	274	355	359
18851	**18900**	86	272	354	358
18901	**18950**	86	271	352	356
18951	**19000**	86	270	350	354
19001	**19050**	85	269	349	353
19051	**19100**	85	267	347	351
19101	**19150**	84	266	346	350
19151	**19200**	84	265	344	348
19201	**19250**	84	264	342	346
19251	**19300**	83	263	341	345
19301	**19350**	83	261	339	343
19351	**19400**	82	260	338	341
19401	**19450**	82	259	336	340
19451	**19500**	82	258	335	338
19501	**19550**	81	256	333	337
19551	**19600**	81	255	331	335
19601	**19650**	80	254	330	333
19651	**19700**	80	253	328	332
19701	**19750**	80	252	327	330
19751	**19800**	79	250	325	329
19801	**19850**	79	249	323	327
19851	**19900**	79	248	322	325
19901	**19950**	78	247	320	324
19951	**20000**	78	245	319	322

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

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
20001	**20050**	77	244	317	321
20051	**20100**	77	243	315	319
20101	**20150**	77	242	314	317
20151	**20200**	76	240	312	316
20201	**20250**	76	239	311	314
20251	**20300**	75	238	309	313
20301	**20350**	75	237	307	311
20351	**20400**	75	236	306	309
20401	**20450**	74	234	304	308
20451	**20500**	74	233	303	306
20501	**20550**	73	232	301	305
20551	**20600**	73	231	299	303
20601	**20650**	73	229	298	301
20651	**20700**	72	228	296	300
20701	**20750**	72	227	295	298
20751	**20800**	71	226	293	297
20801	**20850**	71	225	291	295
20851	**20900**	71	223	290	293
20901	**20950**	70	222	288	292
20951	**21000**	70	221	287	290
21001	**21050**	70	220	285	288
21051	**21100**	69	218	284	287
21101	**21150**	69	217	282	285
21151	**21200**	68	216	280	284
21201	**21250**	68	215	279	282
21251	**21300**	68	214	277	280
21301	**21350**	67	212	276	279
21351	**21400**	67	211	274	277
21401	**21450**	66	210	272	276
21451	**21500**	66	209	271	274
21501	**21550**	66	207	269	272
21551	**21600**	65	206	268	271
21601	**21650**	65	205	266	269
21651	**21700**	64	204	264	268
21701	**21750**	64	203	263	266
21751	**21800**	64	201	261	264
21801	**21850**	63	200	260	263
21851	**21900**	63	199	258	261
21901	**21950**	62	198	256	260
21951	**22000**	62	196	255	258
22001	**22050**	62	195	253	256
22051	**22100**	61	194	252	255
22101	**22150**	61	193	250	253
22151	**22200**	61	192	248	252
22201	**22250**	60	190	247	250
22251	**22300**	60	189	245	248
22301	**22350**	59	188	244	247
22351	**22400**	59	187	242	245
22401	**22450**	59	185	240	243
22451	**22500**	58	184	239	242
22501	**22550**	58	183	237	240
22551	**22600**	57	182	236	239
22601	**22650**	57	181	234	237
22651	**22700**	57	179	233	235
22701	**22750**	56	178	231	234
22751	**22800**	56	177	229	232
22801	**22850**	55	176	228	231
22851	**22900**	55	174	226	229
22901	**22950**	55	173	225	227
22951	**23000**	54	172	223	226
23001	**23050**	54	171	221	224
23051	**23100**	53	170	220	223
23101	**23150**	53	168	218	221
23151	**23200**	53	167	217	219
23201	**23250**	52	166	215	218
23251	**23300**	52	165	213	216
23301	**23350**	52	163	212	215
23351	**23400**	51	162	210	213
23401	**23450**	51	161	209	211
23451	**23500**	50	160	207	210
23501	**23550**	50	158	205	208
23551	**23600**	50	157	204	207
23601	**23650**	49	156	202	205
23651	**23700**	49	155	201	203
23701	**23750**	48	154	199	202
23751	**23800**	48	152	197	200
23801	**23850**	48	151	196	199
23851	**23900**	47	150	194	197
23901	**23950**	47	149	193	195
23951	**24000**	46	147	191	194

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If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
24001	**24050**	46	146	189	192
24051	**24100**	46	145	188	190
24101	**24150**	45	144	186	189
24151	**24200**	45	143	185	187
24201	**24250**	44	141	183	186
24251	**24300**	44	140	182	184
24301	**24350**	44	139	180	182
24351	**24400**	43	138	178	181
24401	**24450**	43	136	177	179
24451	**24500**	43	135	175	178
24501	**24550**	42	134	174	176
24551	**24600**	42	133	172	174
24601	**24650**	41	132	170	173
24651	**24700**	41	130	169	171
24701	**24750**	41	129	167	170
24751	**24800**	40	128	166	168
24801	**24850**	40	127	164	166
24851	**24900**	39	125	162	165
24901	**24950**	39	124	161	163
24951	**25000**	39	123	159	162
25001	**25050**	38	122	158	160
25051	**25100**	38	121	156	158
25101	**25150**	37	119	154	157
25151	**25200**	37	118	153	155
25201	**25250**	37	117	151	154
25251	**25300**	36	116	150	152
25301	**25350**	36	114	148	150
25351	**25400**	35	113	146	149
25401	**25450**	35	112	145	147
25451	**25500**	35	111	143	145
25501	**25550**	34	110	142	144
25551	**25600**	34	108	140	142
25601	**25650**	34	107	138	141
25651	**25700**	33	106	137	139
25701	**25750**	33	105	135	137
25751	**25800**	32	103	134	136
25801	**25850**	32	102	132	134
25851	**25900**	32	101	131	133
25901	**25950**	31	100	129	131
25951	**26000**	31	99	127	129
26001	**26050**	30	97	126	128
26051	**26100**	30	96	124	126
26101	**26150**	30	95	123	125
26151	**26200**	29	94	121	123
26201	**26250**	29	92	119	121
26251	**26300**	28	91	118	120
26301	**26350**	28	90	116	118
26351	**26400**	28	89	115	117
26401	**26450**	27	87	113	115
26451	**26500**	27	86	111	113
26501	**26550**	26	85	110	112
26551	**26600**	26	84	108	110
26601	**26650**	26	83	107	109
26651	**26700**	25	81	105	107
26701	**26750**	25	80	103	105
26751	**26800**	25	79	102	104
26801	**26850**	24	78	100	102
26851	**26900**	24	76	99	101
26901	**26950**	23	75	97	99
26951	**27000**	23	74	95	97
27001	**27050**	23	73	94	96
27051	**27100**	22	72	92	94
27101	**27150**	22	70	91	92
27151	**27200**	21	69	89	91
27201	**27250**	21	68	87	89
27251	**27300**	21	67	86	88
27301	**27350**	20	65	84	86
27351	**27400**	20	64	83	84
27401	**27450**	19	63	81	83
27451	**27500**	19	62	80	81
27501	**27550**	19	61	78	80
27551	**27600**	18	59	76	78
27601	**27650**	18	58	75	76
27651	**27700**	18	57	73	75
27701	**27750**	17	56	72	73
27751	**27800**	17	54	70	72
27801	**27850**	16	53	68	70
27851	**27900**	16	52	67	68
27901	**27950**	16	51	65	67
27951	**28000**	15	50	64	65

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If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
28001	**28050**	15	48	62	64
28051	**28100**	14	47	60	62
28101	**28150**	14	46	59	60
28151	**28200**	14	45	57	59
28201	**28250**	13	43	56	57
28251	**28300**	13	42	54	56
28301	**28350**	12	41	52	54
28351	**28400**	12	40	51	52
28401	**28450**	12	39	49	51
28451	**28500**	11	37	48	49
28501	**28550**	11	36	46	48
28551	**28600**	10	35	44	46
28601	**28650**	10	34	43	44
28651	**28700**	10	32	41	43
28701	**28750**	9	31	40	41
28751	**28800**	9	30	38	39
28801	**28850**	9	29	36	38
28851	**28900**	8	28	35	36
28901	**28950**	8	26	33	35
28951	**29000**	7	25	32	33
29001	**29050**	7	24	30	31
29051	**29100**	7	23	29	30
29101	**29150**	6	21	27	28
29151	**29200**	6	20	25	27
29201	**29250**	5	19	24	25
29251	**29300**	5	18	22	23
29301	**29350**	5	17	21	22
29351	**29400**	4	15	19	20
29401	**29450**	4	14	17	19
29451	**29500**	3	13	16	17
29501	**29550**	3	12	14	15
29551	**29600**	3	10	13	14
29601	**29650**	2	9	11	12
29651	**29700**	2	8	9	11
29701	**29750**	1	7	8	9
29751	**29800**	1	5	6	7
29801	**29850**	1	4	5	6
29851	**29900**	1	3	3	4
29901	**29950**	1	2	1	3
29951	**30000**	1	1	1	1

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2019 California Tax Table

To Find Your Tax:

- Read down the column labeled “If Your Taxable Income Is . . .” to find the range that includes your taxable income from Form 540, line 19.
- Read across the columns labeled “The Tax For Filing Status” until you find the tax that applies for your taxable income and filing status.

Filing status: 1 or 3 (Single; Married/RDP Filing Separately) 2 or 5 (Married/RDP Filing Jointly; Qualifying Widow(er)) 4 (Head of Household)

If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
$1	$50	$0	$0	$0	6,451	6,550	65	65	65	12,951	13,050	172	130	130
51	150	1	1	1	6,551	6,650	66	66	66	13,051	13,150	174	131	131
151	250	2	2	2	6,651	6,750	67	67	67	13,151	13,250	176	132	132
251	350	3	3	3	6,751	6,850	68	68	68	13,251	13,350	178	133	133
351	450	4	4	4	6,851	6,950	69	69	69	13,351	13,450	180	134	134
451	550	5	5	5	6,951	7,050	70	70	70	13,451	13,550	182	135	135
551	650	6	6	6	7,051	7,150	71	71	71	13,551	13,650	184	136	136
651	750	7	7	7	7,151	7,250	72	72	72	13,651	13,750	186	137	137
751	850	8	8	8	7,251	7,350	73	73	73	13,751	13,850	188	138	138
851	950	9	9	9	7,351	7,450	74	74	74	13,851	13,950	190	139	139
951	1,050	10	10	10	7,451	7,550	75	75	75	13,951	14,050	192	140	140
1,051	1,150	11	11	11	7,551	7,650	76	76	76	14,051	14,150	194	141	141
1,151	1,250	12	12	12	7,651	7,750	77	77	77	14,151	14,250	196	142	142
1,251	1,350	13	13	13	7,751	7,850	78	78	78	14,251	14,350	198	143	143
1,351	1,450	14	14	14	7,851	7,950	79	79	79	14,351	14,450	200	144	144
1,451	1,550	15	15	15	7,951	8,050	80	80	80	14,451	14,550	202	145	145
1,551	1,650	16	16	16	8,051	8,150	81	81	81	14,551	14,650	204	146	146
1,651	1,750	17	17	17	8,151	8,250	82	82	82	14,651	14,750	206	147	147
1,751	1,850	18	18	18	8,251	8,350	83	83	83	14,751	14,850	208	148	148
1,851	1,950	19	19	19	8,351	8,450	84	84	84	14,851	14,950	210	149	149
1,951	2,050	20	20	20	8,451	8,550	85	85	85	14,951	15,050	212	150	150
2,051	2,150	21	21	21	8,551	8,650	86	86	86	15,051	15,150	214	151	151
2,151	2,250	22	22	22	8,651	8,750	87	87	87	15,151	15,250	216	152	152
2,251	2,350	23	23	23	8,751	8,850	88	88	88	15,251	15,350	218	153	153
2,351	2,450	24	24	24	8,851	8,950	90	89	89	15,351	15,450	220	154	154
2,451	2,550	25	25	25	8,951	9,050	92	90	90	15,451	15,550	222	155	155
2,551	2,650	26	26	26	9,051	9,150	94	91	91	15,551	15,650	224	156	156
2,651	2,750	27	27	27	9,151	9,250	96	92	92	15,651	15,750	226	157	157
2,751	2,850	28	28	28	9,251	9,350	98	93	93	15,751	15,850	228	158	158
2,851	2,950	29	29	29	9,351	9,450	100	94	94	15,851	15,950	230	159	159
2,951	3,050	30	30	30	9,451	9,550	102	95	95	15,951	16,050	232	160	160
3,051	3,150	31	31	31	9,551	9,650	104	96	96	16,051	16,150	234	161	161
3,151	3,250	32	32	32	9,651	9,750	106	97	97	16,151	16,250	236	162	162
3,251	3,350	33	33	33	9,751	9,850	108	98	98	16,251	16,350	238	163	163
3,351	3,450	34	34	34	9,851	9,950	110	99	99	16,351	16,450	240	164	164
3,451	3,550	35	35	35	9,951	10,050	112	100	100	16,451	16,550	242	165	165
3,551	3,650	36	36	36	10,051	10,150	114	101	101	16,551	16,650	244	166	166
3,651	3,750	37	37	37	10,151	10,250	116	102	102	16,651	16,750	246	167	167
3,751	3,850	38	38	38	10,251	10,350	118	103	103	16,751	16,850	248	168	168
3,851	3,950	39	39	39	10,351	10,450	120	104	104	16,851	16,950	250	169	169
3,951	4,050	40	40	40	10,451	10,550	122	105	105	16,951	17,050	252	170	170
4,051	4,150	41	41	41	10,551	10,650	124	106	106	17,051	17,150	254	171	171
4,151	4,250	42	42	42	10,651	10,750	126	107	107	17,151	17,250	256	172	172
4,251	4,350	43	43	43	10,751	10,850	128	108	108	17,251	17,350	258	173	173
4,351	4,450	44	44	44	10,851	10,950	130	109	109	17,351	17,450	260	174	174
4,451	4,550	45	45	45	10,951	11,050	132	110	110	17,451	17,550	262	175	175
4,551	4,650	46	46	46	11,051	11,150	134	111	111	17,551	17,650	264	176	176
4,651	4,750	47	47	47	11,151	11,250	136	112	112	17,651	17,750	266	178	178
4,751	4,850	48	48	48	11,251	11,350	138	113	113	17,751	17,850	268	180	180
4,851	4,950	49	49	49	11,351	11,450	140	114	114	17,851	17,950	270	182	182
4,951	5,050	50	50	50	11,451	11,550	142	115	115	17,951	18,050	272	184	184
5,051	5,150	51	51	51	11,551	11,650	144	116	116	18,051	18,150	274	186	186
5,151	5,250	52	52	52	11,651	11,750	146	117	117	18,151	18,250	276	188	188
5,251	5,350	53	53	53	11,751	11,850	148	118	118	18,251	18,350	278	190	190
5,351	5,450	54	54	54	11,851	11,950	150	119	119	18,351	18,450	280	192	192
5,451	5,550	55	55	55	11,951	12,050	152	120	120	18,451	18,550	282	194	194
5,551	5,650	56	56	56	12,051	12,150	154	121	121	18,551	18,650	284	196	196
5,651	5,750	57	57	57	12,151	12,250	156	122	122	18,651	18,750	286	198	198
5,751	5,850	58	58	58	12,251	12,350	158	123	123	18,751	18,850	288	200	200
5,851	5,950	59	59	59	12,351	12,450	160	124	124	18,851	18,950	290	202	202
5,951	6,050	60	60	60	12,451	12,550	162	125	125	18,951	19,050	292	204	204
6,051	6,150	61	61	61	12,551	12,650	164	126	126	19,051	19,150	294	206	206
6,151	6,250	62	62	62	12,651	12,750	166	127	127	19,151	19,250	296	208	208
6,251	6,350	63	63	63	12,751	12,850	168	128	128	19,251	19,350	298	210	210
6,351	6,450	64	64	64	12,851	12,950	170	129	129	19,351	19,450	300	212	212

Continued on next page.

Filing status: 1 or 3 (Single; Married/RDP Filing Separately) 2 or 5 (Married/RDP Filing Jointly; Qualifying Widow(er)) 4 (Head of Household)

If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
19,451	19,550	302	214	214
19,551	19,650	304	216	216
19,651	19,750	306	218	218
19,751	19,850	308	220	220
19,851	19,950	310	222	222
19,951	20,050	312	224	224
20,051	20,150	314	226	226
20,151	20,250	316	228	228
20,251	20,350	318	230	230
20,351	20,450	320	232	232
20,451	20,550	322	234	234
20,551	20,650	324	236	236
20,651	20,750	326	238	238
20,751	20,850	328	240	240
20,851	20,950	330	242	242
20,951	21,050	334	244	244
21,051	21,150	338	246	246
21,151	21,250	342	248	248
21,251	21,350	346	250	250
21,351	21,450	350	252	252
21,451	21,550	354	254	254
21,551	21,650	358	256	256
21,651	21,750	362	258	258
21,751	21,850	366	260	260
21,851	21,950	370	262	262
21,951	22,050	374	264	264
22,051	22,150	378	266	266
22,151	22,250	382	268	268
22,251	22,350	386	270	270
22,351	22,450	390	272	272
22,451	22,550	394	274	274
22,551	22,650	398	276	276
22,651	22,750	402	278	278
22,751	22,850	406	280	280
22,851	22,950	410	282	282
22,951	23,050	414	284	284
23,051	23,150	418	286	286
23,151	23,250	422	288	288
23,251	23,350	426	290	290
23,351	23,450	430	292	292
23,451	23,550	434	294	294
23,551	23,650	438	296	296
23,651	23,750	442	298	298
23,751	23,850	446	300	300
23,851	23,950	450	302	302
23,951	24,050	454	304	304
24,051	24,150	458	306	306
24,151	24,250	462	308	308
24,251	24,350	466	310	310
24,351	24,450	470	312	312
24,451	24,550	474	314	314
24,551	24,650	478	316	316
24,651	24,750	482	318	318
24,751	24,850	486	320	320
24,851	24,950	490	322	322
24,951	25,050	494	324	324
25,051	25,150	498	326	326
25,151	25,250	502	328	328
25,251	25,350	506	330	330
25,351	25,450	510	332	332
25,451	25,550	514	334	334
25,551	25,650	518	336	336
25,651	25,750	522	338	338
25,751	25,850	526	340	340
25,851	25,950	530	342	342
25,951	26,050	534	344	344
26,051	26,150	538	346	346
26,151	26,250	542	348	348
26,251	26,350	546	350	350
26,351	26,450	550	352	352

If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
26,451	26,550	554	354	354
26,551	26,650	558	356	356
26,651	26,750	562	358	358
26,751	26,850	566	360	360
26,851	26,950	570	362	362
26,951	27,050	574	364	364
27,051	27,150	578	366	366
27,151	27,250	582	368	368
27,251	27,350	586	370	370
27,351	27,450	590	372	372
27,451	27,550	594	374	374
27,551	27,650	598	376	376
27,651	27,750	602	378	378
27,751	27,850	606	380	380
27,851	27,950	610	382	382
27,951	28,050	614	384	384
28,051	28,150	618	386	386
28,151	28,250	622	388	388
28,251	28,350	626	390	390
28,351	28,450	630	392	392
28,451	28,550	634	394	394
28,551	28,650	638	396	396
28,651	28,750	642	398	398
28,751	28,850	646	400	400
28,851	28,950	650	402	402
28,951	29,050	654	404	404
29,051	29,150	658	406	406
29,151	29,250	662	408	408
29,251	29,350	666	410	410
29,351	29,450	670	412	412
29,451	29,550	674	414	414
29,551	29,650	678	416	416
29,651	29,750	682	418	418
29,751	29,850	686	420	420
29,851	29,950	690	422	422
29,951	30,050	694	424	424
30,051	30,150	698	426	426
30,151	30,250	702	428	428
30,251	30,350	706	430	430
30,351	30,450	710	432	432
30,451	30,550	714	434	434
30,551	30,650	718	436	436
30,651	30,750	722	438	438
30,751	30,850	726	440	440
30,851	30,950	730	442	442
30,951	31,050	734	444	444
31,051	31,150	738	446	446
31,151	31,250	742	448	448
31,251	31,350	746	450	450
31,351	31,450	750	452	452
31,451	31,550	754	454	454
31,551	31,650	758	456	456
31,651	31,750	762	458	458
31,751	31,850	766	460	460
31,851	31,950	770	462	462
31,951	32,050	774	464	464
32,051	32,150	778	466	466
32,151	32,250	782	468	468
32,251	32,350	786	470	470
32,351	32,450	790	472	472
32,451	32,550	794	474	474
32,551	32,650	798	476	476
32,651	32,750	802	478	478
32,751	32,850	806	480	480
32,851	32,950	810	482	482
32,951	33,050	815	484	484
33,051	33,150	821	486	486
33,151	33,250	827	488	488
33,251	33,350	833	490	490
33,351	33,450	839	492	492

If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
33,451	33,550	845	494	494
33,551	33,650	851	496	496
33,651	33,750	857	498	498
33,751	33,850	863	500	500
33,851	33,950	869	502	502
33,951	34,050	875	504	504
34,051	34,150	881	506	506
34,151	34,250	887	508	508
34,251	34,350	893	510	510
34,351	34,450	899	512	512
34,451	34,550	905	514	514
34,551	34,650	911	516	516
34,651	34,750	917	518	518
34,751	34,850	923	520	520
34,851	34,950	929	522	522
34,951	35,050	935	524	524
35,051	35,150	941	526	526
35,151	35,250	947	528	528
35,251	35,350	953	530	530
35,351	35,450	959	532	532
35,451	35,550	965	534	534
35,551	35,650	971	536	536
35,651	35,750	977	538	538
35,751	35,850	983	540	540
35,851	35,950	989	542	542
35,951	36,050	995	544	544
36,051	36,150	1,001	546	546
36,151	36,250	1,007	548	548
36,251	36,350	1,013	550	550
36,351	36,450	1,019	552	552
36,451	36,550	1,025	554	554
36,551	36,650	1,031	556	556
36,651	36,750	1,037	558	558
36,751	36,850	1,043	560	560
36,851	36,950	1,049	562	562
36,951	37,050	1,055	564	564
37,051	37,150	1,061	566	566
37,151	37,250	1,067	568	568
37,251	37,350	1,073	570	570
37,351	37,450	1,079	572	572
37,451	37,550	1,085	574	574
37,551	37,650	1,091	576	576
37,651	37,750	1,097	578	578
37,751	37,850	1,103	580	580
37,851	37,950	1,109	582	582
37,951	38,050	1,115	584	584
38,051	38,150	1,121	586	586
38,151	38,250	1,127	588	588
38,251	38,350	1,133	590	590
38,351	38,450	1,139	592	592
38,451	38,550	1,145	594	594
38,551	38,650	1,151	596	596
38,651	38,750	1,157	598	598
38,751	38,850	1,163	600	600
38,851	38,950	1,169	602	602
38,951	39,050	1,175	604	604
39,051	39,150	1,181	606	606
39,151	39,250	1,187	608	608
39,251	39,350	1,193	610	610
39,351	39,450	1,199	612	612
39,451	39,550	1,205	614	614
39,551	39,650	1,211	616	616
39,651	39,750	1,217	618	618
39,751	39,850	1,223	620	620
39,851	39,950	1,229	622	622
39,951	40,050	1,235	624	624
40,051	40,150	1,241	626	626
40,151	40,250	1,247	628	628
40,251	40,350	1,253	630	630
40,351	40,450	1,259	632	632

Continued on next page.

2019 California Tax Table *– Continued*

Filing status: 1 or 3 (Single; Married/RDP Filing Separately) 2 or 5 (Married/RDP Filing Jointly; Qualifying Widow(er)) 4 (Head of Household)

If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
40,451	40,550	1,265	634	634	47,451	47,550	1,720	889	888	54,451	54,550	2,280	1,169	1,181
40,551	40,650	1,271	636	636	47,551	47,650	1,728	893	892	54,551	54,650	2,288	1,173	1,187
40,651	40,750	1,277	638	638	47,651	47,750	1,736	897	896	54,651	54,750	2,296	1,177	1,193
40,751	40,850	1,283	640	640	47,751	47,850	1,744	901	900	54,751	54,850	2,304	1,181	1,199
40,851	40,950	1,289	642	642	47,851	47,950	1,752	905	904	54,851	54,950	2,312	1,185	1,205
40,951	41,050	1,295	644	644	47,951	48,050	1,760	909	908	54,951	55,050	2,320	1,189	1,211
41,051	41,150	1,301	646	646	48,051	48,150	1,768	913	912	55,051	55,150	2,328	1,193	1,217
41,151	41,250	1,307	648	648	48,151	48,250	1,776	917	916	55,151	55,250	2,336	1,197	1,223
41,251	41,350	1,313	650	650	48,251	48,350	1,784	921	920	55,251	55,350	2,344	1,201	1,229
41,351	41,450	1,319	652	652	48,351	48,450	1,792	925	924	55,351	55,450	2,352	1,205	1,235
41,451	41,550	1,325	654	654	48,451	48,550	1,800	929	928	55,451	55,550	2,360	1,209	1,241
41,551	41,650	1,331	656	656	48,551	48,650	1,808	933	932	55,551	55,650	2,368	1,213	1,247
41,651	41,750	1,337	658	658	48,651	48,750	1,816	937	936	55,651	55,750	2,376	1,217	1,253
41,751	41,850	1,343	661	660	48,751	48,850	1,824	941	940	55,751	55,850	2,384	1,221	1,259
41,851	41,950	1,349	665	664	48,851	48,950	1,832	945	944	55,851	55,950	2,392	1,225	1,265
41,951	42,050	1,355	669	668	48,951	49,050	1,840	949	948	55,951	56,050	2,400	1,229	1,271
42,051	42,150	1,361	673	672	49,051	49,150	1,848	953	952	56,051	56,150	2,408	1,233	1,277
42,151	42,250	1,367	677	676	49,151	49,250	1,856	957	956	56,151	56,250	2,416	1,237	1,283
42,251	42,350	1,373	681	680	49,251	49,350	1,864	961	960	56,251	56,350	2,424	1,241	1,289
42,351	42,450	1,379	685	684	49,351	49,450	1,872	965	964	56,351	56,450	2,432	1,245	1,295
42,451	42,550	1,385	689	688	49,451	49,550	1,880	969	968	56,451	56,550	2,440	1,249	1,301
42,551	42,650	1,391	693	692	49,551	49,650	1,888	973	972	56,551	56,650	2,448	1,253	1,307
42,651	42,750	1,397	697	696	49,651	49,750	1,896	977	976	56,651	56,750	2,456	1,257	1,313
42,751	42,850	1,403	701	700	49,751	49,850	1,904	981	980	56,751	56,850	2,464	1,261	1,319
42,851	42,950	1,409	705	704	49,851	49,950	1,912	985	984	56,851	56,950	2,472	1,265	1,325
42,951	43,050	1,415	709	708	49,951	50,050	1,920	989	988	56,951	57,050	2,480	1,269	1,331
43,051	43,150	1,421	713	712	50,051	50,150	1,928	993	992	57,051	57,150	2,488	1,273	1,337
43,151	43,250	1,427	717	716	50,151	50,250	1,936	997	996	57,151	57,250	2,496	1,277	1,343
43,251	43,350	1,433	721	720	50,251	50,350	1,944	1,001	1,000	57,251	57,350	2,504	1,281	1,349
43,351	43,450	1,439	725	724	50,351	50,450	1,952	1,005	1,004	57,351	57,450	2,512	1,285	1,355
43,451	43,550	1,445	729	728	50,451	50,550	1,960	1,009	1,008	57,451	57,550	2,520	1,289	1,361
43,551	43,650	1,451	733	732	50,551	50,650	1,968	1,013	1,012	57,551	57,650	2,528	1,293	1,367
43,651	43,750	1,457	737	736	50,651	50,750	1,976	1,017	1,016	57,651	57,750	2,536	1,297	1,373
43,751	43,850	1,463	741	740	50,751	50,850	1,984	1,021	1,020	57,751	57,850	2,544	1,301	1,379
43,851	43,950	1,469	745	744	50,851	50,950	1,992	1,025	1,024	57,851	57,950	2,553	1,305	1,385
43,951	44,050	1,475	749	748	50,951	51,050	2,000	1,029	1,028	57,951	58,050	2,562	1,309	1,391
44,051	44,150	1,481	753	752	51,051	51,150	2,008	1,033	1,032	58,051	58,150	2,572	1,313	1,397
44,151	44,250	1,487	757	756	51,151	51,250	2,016	1,037	1,036	58,151	58,250	2,581	1,317	1,403
44,251	44,350	1,493	761	760	51,251	51,350	2,024	1,041	1,040	58,251	58,350	2,590	1,321	1,409
44,351	44,450	1,499	765	764	51,351	51,450	2,032	1,045	1,044	58,351	58,450	2,599	1,325	1,415
44,451	44,550	1,505	769	768	51,451	51,550	2,040	1,049	1,048	58,451	58,550	2,609	1,329	1,421
44,551	44,650	1,511	773	772	51,551	51,650	2,048	1,053	1,052	58,551	58,650	2,618	1,333	1,427
44,651	44,750	1,517	777	776	51,651	51,750	2,056	1,057	1,056	58,651	58,750	2,627	1,337	1,433
44,751	44,850	1,523	781	780	51,751	51,850	2,064	1,061	1,060	58,751	58,850	2,637	1,341	1,439
44,851	44,950	1,529	785	784	51,851	51,950	2,072	1,065	1,064	58,851	58,950	2,646	1,345	1,445
44,951	45,050	1,535	789	788	51,951	52,050	2,080	1,069	1,068	58,951	59,050	2,655	1,349	1,451
45,051	45,150	1,541	793	792	52,051	52,150	2,088	1,073	1,072	59,051	59,150	2,665	1,353	1,457
45,151	45,250	1,547	797	796	52,151	52,250	2,096	1,077	1,076	59,151	59,250	2,674	1,357	1,463
45,251	45,350	1,553	801	800	52,251	52,350	2,104	1,081	1,080	59,251	59,350	2,683	1,361	1,469
45,351	45,450	1,559	805	804	52,351	52,450	2,112	1,085	1,084	59,351	59,450	2,692	1,365	1,475
45,451	45,550	1,565	809	808	52,451	52,550	2,120	1,089	1,088	59,451	59,550	2,702	1,369	1,481
45,551	45,650	1,571	813	812	52,551	52,650	2,128	1,093	1,092	59,551	59,650	2,711	1,373	1,487
45,651	45,750	1,577	817	816	52,651	52,750	2,136	1,097	1,096	59,651	59,750	2,720	1,377	1,493
45,751	45,850	1,584	821	820	52,751	52,850	2,144	1,101	1,100	59,751	59,850	2,730	1,381	1,499
45,851	45,950	1,592	825	824	52,851	52,950	2,152	1,105	1,104	59,851	59,950	2,739	1,385	1,505
45,951	46,050	1,600	829	828	52,951	53,050	2,160	1,109	1,108	59,951	60,050	2,748	1,389	1,511
46,051	46,150	1,608	833	832	53,051	53,150	2,168	1,113	1,112	60,051	60,150	2,758	1,393	1,517
46,151	46,250	1,616	837	836	53,151	53,250	2,176	1,117	1,116	60,151	60,250	2,767	1,397	1,523
46,251	46,350	1,624	841	840	53,251	53,350	2,184	1,121	1,120	60,251	60,350	2,776	1,401	1,529
46,351	46,450	1,632	845	844	53,351	53,450	2,192	1,125	1,124	60,351	60,450	2,785	1,405	1,535
46,451	46,550	1,640	849	848	53,451	53,550	2,200	1,129	1,128	60,451	60,550	2,795	1,409	1,541
46,551	46,650	1,648	853	852	53,551	53,650	2,208	1,133	1,132	60,551	60,650	2,804	1,413	1,547
46,651	46,750	1,656	857	856	53,651	53,750	2,216	1,137	1,136	60,651	60,750	2,813	1,417	1,553
46,751	46,850	1,664	861	860	53,751	53,850	2,224	1,141	1,140	60,751	60,850	2,823	1,421	1,559
46,851	46,950	1,672	865	864	53,851	53,950	2,232	1,145	1,145	60,851	60,950	2,832	1,425	1,565
46,951	47,050	1,680	869	868	53,951	54,050	2,240	1,149	1,151	60,951	61,050	2,841	1,429	1,571
47,051	47,150	1,688	873	872	54,051	54,150	2,248	1,153	1,157	61,051	61,150	2,851	1,433	1,577
47,151	47,250	1,696	877	876	54,151	54,250	2,256	1,157	1,163	61,151	61,250	2,860	1,437	1,583
47,251	47,350	1,704	881	880	54,251	54,350	2,264	1,161	1,169	61,251	61,350	2,869	1,441	1,589
47,351	47,450	1,712	885	884	54,351	54,450	2,272	1,165	1,175	61,351	61,450	2,878	1,445	1,595

Continued on next page.

2019 California Tax Table *– Continued*

Filing status: 1 or 3 (Single; Married/RDP Filing Separately) 2 or 5 (Married/RDP Filing Jointly; Qualifying Widow(er)) 4 (Head of Household)

If Your Taxable Income Is ... At Least	But Not Over	The Tax For Filing Status 1 Or 3 Is	2 Or 5 Is	4 Is	If Your Taxable Income Is ... At Least	But Not Over	The Tax For Filing Status 1 Or 3 Is	2 Or 5 Is	4 Is	If Your Taxable Income Is ... At Least	But Not Over	The Tax For Filing Status 1 Or 3 Is	2 Or 5 Is	4 Is
61,451	**61,550**	2,888	1,449	1,601	**68,451**	**68,550**	3,539	1,780	2,059	**75,451**	**75,550**	4,190	2,200	2,619
61,551	**61,650**	2,897	1,453	1,607	**68,551**	**68,650**	3,548	1,786	2,067	**75,551**	**75,650**	4,199	2,206	2,627
61,651	**61,750**	2,906	1,457	1,613	**68,651**	**68,750**	3,557	1,792	2,075	**75,651**	**75,750**	4,208	2,212	2,635
61,751	**61,850**	2,916	1,461	1,619	**68,751**	**68,850**	3,567	1,798	2,083	**75,751**	**75,850**	4,218	2,218	2,643
61,851	**61,950**	2,925	1,465	1,625	**68,851**	**68,950**	3,576	1,804	2,091	**75,851**	**75,950**	4,227	2,224	2,651
61,951	**62,050**	2,934	1,469	1,631	**68,951**	**69,050**	3,585	1,810	2,099	**75,951**	**76,050**	4,236	2,230	2,659
62,051	**62,150**	2,944	1,473	1,637	**69,051**	**69,150**	3,595	1,816	2,107	**76,051**	**76,150**	4,246	2,236	2,667
62,151	**62,250**	2,953	1,477	1,643	**69,151**	**69,250**	3,604	1,822	2,115	**76,151**	**76,250**	4,255	2,242	2,675
62,251	**62,350**	2,962	1,481	1,649	**69,251**	**69,350**	3,613	1,828	2,123	**76,251**	**76,350**	4,264	2,248	2,683
62,351	**62,450**	2,971	1,485	1,655	**69,351**	**69,450**	3,622	1,834	2,131	**76,351**	**76,450**	4,273	2,254	2,691
62,451	**62,550**	2,981	1,489	1,661	**69,451**	**69,550**	3,632	1,840	2,139	**76,451**	**76,550**	4,283	2,260	2,699
62,551	**62,650**	2,990	1,493	1,667	**69,551**	**69,650**	3,641	1,846	2,147	**76,551**	**76,650**	4,292	2,266	2,707
62,651	**62,750**	2,999	1,497	1,673	**69,651**	**69,750**	3,650	1,852	2,155	**76,651**	**76,750**	4,301	2,272	2,715
62,751	**62,850**	3,009	1,501	1,679	**69,751**	**69,850**	3,660	1,858	2,163	**76,751**	**76,850**	4,311	2,278	2,723
62,851	**62,950**	3,018	1,505	1,685	**69,851**	**69,950**	3,669	1,864	2,171	**76,851**	**76,950**	4,320	2,284	2,731
62,951	**63,050**	3,027	1,509	1,691	**69,951**	**70,050**	3,678	1,870	2,179	**76,951**	**77,050**	4,329	2,290	2,739
63,051	**63,150**	3,037	1,513	1,697	**70,051**	**70,150**	3,688	1,876	2,187	**77,051**	**77,150**	4,339	2,296	2,747
63,151	**63,250**	3,046	1,517	1,703	**70,151**	**70,250**	3,697	1,882	2,195	**77,151**	**77,250**	4,348	2,302	2,755
63,251	**63,350**	3,055	1,521	1,709	**70,251**	**70,350**	3,706	1,888	2,203	**77,251**	**77,350**	4,357	2,308	2,763
63,351	**63,450**	3,064	1,525	1,715	**70,351**	**70,450**	3,715	1,894	2,211	**77,351**	**77,450**	4,366	2,314	2,771
63,451	**63,550**	3,074	1,529	1,721	**70,451**	**70,550**	3,725	1,900	2,219	**77,451**	**77,550**	4,376	2,320	2,779
63,551	**63,650**	3,083	1,533	1,727	**70,551**	**70,650**	3,734	1,906	2,227	**77,551**	**77,650**	4,385	2,326	2,787
63,651	**63,750**	3,092	1,537	1,733	**70,651**	**70,750**	3,743	1,912	2,235	**77,651**	**77,750**	4,394	2,332	2,795
63,751	**63,850**	3,102	1,541	1,739	**70,751**	**70,850**	3,753	1,918	2,243	**77,751**	**77,850**	4,404	2,338	2,803
63,851	**63,950**	3,111	1,545	1,745	**70,851**	**70,950**	3,762	1,924	2,251	**77,851**	**77,950**	4,413	2,344	2,811
63,951	**64,050**	3,120	1,549	1,751	**70,951**	**71,050**	3,771	1,930	2,259	**77,951**	**78,050**	4,422	2,350	2,819
64,051	**64,150**	3,130	1,553	1,757	**71,051**	**71,150**	3,781	1,936	2,267	**78,051**	**78,150**	4,432	2,356	2,827
64,151	**64,250**	3,139	1,557	1,763	**71,151**	**71,250**	3,790	1,942	2,275	**78,151**	**78,250**	4,441	2,362	2,835
64,251	**64,350**	3,148	1,561	1,769	**71,251**	**71,350**	3,799	1,948	2,283	**78,251**	**78,350**	4,450	2,368	2,843
64,351	**64,450**	3,157	1,565	1,775	**71,351**	**71,450**	3,808	1,954	2,291	**78,351**	**78,450**	4,459	2,374	2,851
64,451	**64,550**	3,167	1,569	1,781	**71,451**	**71,550**	3,818	1,960	2,299	**78,451**	**78,550**	4,469	2,380	2,859
64,551	**64,650**	3,176	1,573	1,787	**71,551**	**71,650**	3,827	1,966	2,307	**78,551**	**78,650**	4,478	2,386	2,867
64,651	**64,750**	3,185	1,577	1,793	**71,651**	**71,750**	3,836	1,972	2,315	**78,651**	**78,750**	4,487	2,392	2,875
64,751	**64,850**	3,195	1,581	1,799	**71,751**	**71,850**	3,846	1,978	2,323	**78,751**	**78,850**	4,497	2,398	2,884
64,851	**64,950**	3,204	1,585	1,805	**71,851**	**71,950**	3,855	1,984	2,331	**78,851**	**78,950**	4,506	2,404	2,893
64,951	**65,050**	3,213	1,589	1,811	**71,951**	**72,050**	3,864	1,990	2,339	**78,951**	**79,050**	4,515	2,410	2,903
65,051	**65,150**	3,223	1,593	1,817	**72,051**	**72,150**	3,874	1,996	2,347	**79,051**	**79,150**	4,525	2,416	2,912
65,151	**65,250**	3,232	1,597	1,823	**72,151**	**72,250**	3,883	2,002	2,355	**79,151**	**79,250**	4,534	2,422	2,921
65,251	**65,350**	3,241	1,601	1,829	**72,251**	**72,350**	3,892	2,008	2,363	**79,251**	**79,350**	4,543	2,428	2,930
65,351	**65,450**	3,250	1,605	1,835	**72,351**	**72,450**	3,901	2,014	2,371	**79,351**	**79,450**	4,552	2,434	2,940
65,451	**65,550**	3,260	1,609	1,841	**72,451**	**72,550**	3,911	2,020	2,379	**79,451**	**79,550**	4,562	2,440	2,949
65,551	**65,650**	3,269	1,613	1,847	**72,551**	**72,650**	3,920	2,026	2,387	**79,551**	**79,650**	4,571	2,446	2,958
65,651	**65,750**	3,278	1,617	1,853	**72,651**	**72,750**	3,929	2,032	2,395	**79,651**	**79,750**	4,580	2,452	2,968
65,751	**65,850**	3,288	1,621	1,859	**72,751**	**72,850**	3,939	2,038	2,403	**79,751**	**79,850**	4,590	2,458	2,977
65,851	**65,950**	3,297	1,625	1,865	**72,851**	**72,950**	3,948	2,044	2,411	**79,851**	**79,950**	4,599	2,464	2,986
65,951	**66,050**	3,306	1,630	1,871	**72,951**	**73,050**	3,957	2,050	2,419	**79,951**	**80,050**	4,608	2,470	2,996
66,051	**66,150**	3,316	1,636	1,877	**73,051**	**73,150**	3,967	2,056	2,427	**80,051**	**80,150**	4,618	2,476	3,005
66,151	**66,250**	3,325	1,642	1,883	**73,151**	**73,250**	3,976	2,062	2,435	**80,151**	**80,250**	4,627	2,482	3,014
66,251	**66,350**	3,334	1,648	1,889	**73,251**	**73,350**	3,985	2,068	2,443	**80,251**	**80,350**	4,636	2,488	3,023
66,351	**66,450**	3,343	1,654	1,895	**73,351**	**73,450**	3,994	2,074	2,451	**80,351**	**80,450**	4,645	2,494	3,033
66,451	**66,550**	3,353	1,660	1,901	**73,451**	**73,550**	4,004	2,080	2,459	**80,451**	**80,550**	4,655	2,500	3,042
66,551	**66,650**	3,362	1,666	1,907	**73,551**	**73,650**	4,013	2,086	2,467	**80,551**	**80,650**	4,664	2,506	3,051
66,651	**66,750**	3,371	1,672	1,915	**73,651**	**73,750**	4,022	2,092	2,475	**80,651**	**80,750**	4,673	2,512	3,061
66,751	**66,850**	3,381	1,678	1,923	**73,751**	**73,850**	4,032	2,098	2,483	**80,751**	**80,850**	4,683	2,518	3,070
66,851	**66,950**	3,390	1,684	1,931	**73,851**	**73,950**	4,041	2,104	2,491	**80,851**	**80,950**	4,692	2,524	3,079
66,951	**67,050**	3,399	1,690	1,939	**73,951**	**74,050**	4,050	2,110	2,499	**80,951**	**81,050**	4,701	2,530	3,089
67,051	**67,150**	3,409	1,696	1,947	**74,051**	**74,150**	4,060	2,116	2,507	**81,051**	**81,150**	4,711	2,536	3,098
67,151	**67,250**	3,418	1,702	1,955	**74,151**	**74,250**	4,069	2,122	2,515	**81,151**	**81,250**	4,720	2,542	3,107
67,251	**67,350**	3,427	1,708	1,963	**74,251**	**74,350**	4,078	2,128	2,523	**81,251**	**81,350**	4,729	2,548	3,116
67,351	**67,450**	3,436	1,714	1,971	**74,351**	**74,450**	4,087	2,134	2,531	**81,351**	**81,450**	4,738	2,554	3,126
67,451	**67,550**	3,446	1,720	1,979	**74,451**	**74,550**	4,097	2,140	2,539	**81,451**	**81,550**	4,748	2,560	3,135
67,551	**67,650**	3,455	1,726	1,987	**74,551**	**74,650**	4,106	2,146	2,547	**81,551**	**81,650**	4,757	2,566	3,144
67,651	**67,750**	3,464	1,732	1,995	**74,651**	**74,750**	4,115	2,152	2,555	**81,651**	**81,750**	4,766	2,572	3,154
67,751	**67,850**	3,474	1,738	2,003	**74,751**	**74,850**	4,125	2,158	2,563	**81,751**	**81,850**	4,776	2,578	3,163
67,851	**67,950**	3,483	1,744	2,011	**74,851**	**74,950**	4,134	2,164	2,571	**81,851**	**81,950**	4,785	2,584	3,172
67,951	**68,050**	3,492	1,750	2,019	**74,951**	**75,050**	4,143	2,170	2,579	**81,951**	**82,050**	4,794	2,590	3,182
68,051	**68,150**	3,502	1,756	2,027	**75,051**	**75,150**	4,153	2,176	2,587	**82,051**	**82,150**	4,804	2,596	3,191
68,151	**68,250**	3,511	1,762	2,035	**75,151**	**75,250**	4,162	2,182	2,595	**82,151**	**82,250**	4,813	2,602	3,200
68,251	**68,350**	3,520	1,768	2,043	**75,251**	**75,350**	4,171	2,188	2,603	**82,251**	**82,350**	4,822	2,608	3,209
68,351	**68,450**	3,529	1,774	2,051	**75,351**	**75,450**	4,180	2,194	2,611	**82,351**	**82,450**	4,831	2,614	3,219

Continued on next page.

2019 California Tax Table *– Continued*

Filing status: 1 or 3 (Single; Married/RDP Filing Separately) 2 or 5 (Married/RDP Filing Jointly; Qualifying Widow(er)) 4 (Head of Household)

If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	**But Not Over**	**1 Or 3 Is**	**2 Or 5 Is**	**4 Is**	**At Least**	**But Not Over**	**1 Or 3 Is**	**2 Or 5 Is**	**4 Is**	**At Least**	**But Not Over**	**1 Or 3 Is**	**2 Or 5 Is**	**4 Is**
82,451	**82,550**	4,841	2,620	3,228	**88,951**	**89,050**	5,445	3,010	3,833	**95,451**	**95,550**	6,050	3,480	4,437
82,551	**82,650**	4,850	2,626	3,237	**89,051**	**89,150**	5,455	3,016	3,842	**95,551**	**95,650**	6,059	3,488	4,446
82,651	**82,750**	4,859	2,632	3,247	**89,151**	**89,250**	5,464	3,022	3,851	**95,651**	**95,750**	6,068	3,496	4,456
82,751	**82,850**	4,869	2,638	3,256	**89,251**	**89,350**	5,473	3,028	3,860	**95,751**	**95,850**	6,078	3,504	4,465
82,851	**82,950**	4,878	2,644	3,265	**89,351**	**89,450**	5,482	3,034	3,870	**95,851**	**95,950**	6,087	3,512	4,474
82,951	**83,050**	4,887	2,650	3,275	**89,451**	**89,550**	5,492	3,040	3,879	**95,951**	**96,050**	6,096	3,520	4,484
83,051	**83,150**	4,897	2,656	3,284	**89,551**	**89,650**	5,501	3,046	3,888	**96,051**	**96,150**	6,106	3,528	4,493
83,151	**83,250**	4,906	2,662	3,293	**89,651**	**89,750**	5,510	3,052	3,898	**96,151**	**96,250**	6,115	3,536	4,502
83,251	**83,350**	4,915	2,668	3,302	**89,751**	**89,850**	5,520	3,058	3,907	**96,251**	**96,350**	6,124	3,544	4,511
83,351	**83,450**	4,924	2,674	3,312	**89,851**	**89,950**	5,529	3,064	3,916	**96,351**	**96,450**	6,133	3,552	4,521
83,451	**83,550**	4,934	2,680	3,321	**89,951**	**90,050**	5,538	3,070	3,926	**96,451**	**96,550**	6,143	3,560	4,530
83,551	**83,650**	4,943	2,686	3,330	**90,051**	**90,150**	5,548	3,076	3,935	**96,551**	**96,650**	6,152	3,568	4,539
83,651	**83,750**	4,952	2,692	3,340	**90,151**	**90,250**	5,557	3,082	3,944	**96,651**	**96,750**	6,161	3,576	4,549
83,751	**83,850**	4,962	2,698	3,349	**90,251**	**90,350**	5,566	3,088	3,953	**96,751**	**96,850**	6,171	3,584	4,558
83,851	**83,950**	4,971	2,704	3,358	**90,351**	**90,450**	5,575	3,094	3,963	**96,851**	**96,950**	6,180	3,592	4,567
83,951	**84,050**	4,980	2,710	3,368	**90,451**	**90,550**	5,585	3,100	3,972	**96,951**	**97,050**	6,189	3,600	4,577
84,051	**84,150**	4,990	2,716	3,377	**90,551**	**90,650**	5,594	3,106	3,981	**97,051**	**97,150**	6,199	3,608	4,586
84,151	**84,250**	4,999	2,722	3,386	**90,651**	**90,750**	5,603	3,112	3,991	**97,151**	**97,250**	6,208	3,616	4,595
84,251	**84,350**	5,008	2,728	3,395	**90,751**	**90,850**	5,613	3,118	4,000	**97,251**	**97,350**	6,217	3,624	4,604
84,351	**84,450**	5,017	2,734	3,405	**90,851**	**90,950**	5,622	3,124	4,009	**97,351**	**97,450**	6,226	3,632	4,614
84,451	**84,550**	5,027	2,740	3,414	**90,951**	**91,050**	5,631	3,130	4,019	**97,451**	**97,550**	6,236	3,640	4,623
84,551	**84,650**	5,036	2,746	3,423	**91,051**	**91,150**	5,641	3,136	4,028	**97,551**	**97,650**	6,245	3,648	4,632
84,651	**84,750**	5,045	2,752	3,433	**91,151**	**91,250**	5,650	3,142	4,037	**97,651**	**97,750**	6,254	3,656	4,642
84,751	**84,850**	5,055	2,758	3,442	**91,251**	**91,350**	5,659	3,148	4,046	**97,751**	**97,850**	6,264	3,664	4,651
84,851	**84,950**	5,064	2,764	3,451	**91,351**	**91,450**	5,668	3,154	4,056	**97,851**	**97,950**	6,273	3,672	4,660
84,951	**85,050**	5,073	2,770	3,461	**91,451**	**91,550**	5,678	3,160	4,065	**97,951**	**98,050**	6,282	3,680	4,670
85,051	**85,150**	5,083	2,776	3,470	**91,551**	**91,650**	5,687	3,168	4,074	**98,051**	**98,150**	6,292	3,688	4,679
85,151	**85,250**	5,092	2,782	3,479	**91,651**	**91,750**	5,696	3,176	4,084	**98,151**	**98,250**	6,301	3,696	4,688
85,251	**85,350**	5,101	2,788	3,488	**91,751**	**91,850**	5,706	3,184	4,093	**98,251**	**98,350**	6,310	3,704	4,697
85,351	**85,450**	5,110	2,794	3,498	**91,851**	**91,950**	5,715	3,192	4,102	**98,351**	**98,450**	6,319	3,712	4,707
85,451	**85,550**	5,120	2,800	3,507	**91,951**	**92,050**	5,724	3,200	4,112	**98,451**	**98,550**	6,329	3,720	4,716
85,551	**85,650**	5,129	2,806	3,516	**92,051**	**92,150**	5,734	3,208	4,121	**98,551**	**98,650**	6,338	3,728	4,725
85,651	**85,750**	5,138	2,812	3,526	**92,151**	**92,250**	5,743	3,216	4,130	**98,651**	**98,750**	6,347	3,736	4,735
85,751	**85,850**	5,148	2,818	3,535	**92,251**	**92,350**	5,752	3,224	4,139	**98,751**	**98,850**	6,357	3,744	4,744
85,851	**85,950**	5,157	2,824	3,544	**92,351**	**92,450**	5,761	3,232	4,149	**98,851**	**98,950**	6,366	3,752	4,753
85,951	**86,050**	5,166	2,830	3,554	**92,451**	**92,550**	5,771	3,240	4,158	**98,951**	**99,050**	6,375	3,760	4,763
86,051	**86,150**	5,176	2,836	3,563	**92,551**	**92,650**	5,780	3,248	4,167	**99,051**	**99,150**	6,385	3,768	4,772
86,151	**86,250**	5,185	2,842	3,572	**92,651**	**92,750**	5,789	3,256	4,177	**99,151**	**99,250**	6,394	3,776	4,781
86,251	**86,350**	5,194	2,848	3,581	**92,751**	**92,850**	5,799	3,264	4,186	**99,251**	**99,350**	6,403	3,784	4,790
86,351	**86,450**	5,203	2,854	3,591	**92,851**	**92,950**	5,808	3,272	4,195	**99,351**	**99,450**	6,412	3,792	4,800
86,451	**86,550**	5,213	2,860	3,600	**92,951**	**93,050**	5,817	3,280	4,205	**99,451**	**99,550**	6,422	3,800	4,809
86,551	**86,650**	5,222	2,866	3,609	**93,051**	**93,150**	5,827	3,288	4,214	**99,551**	**99,650**	6,431	3,808	4,818
86,651	**86,750**	5,231	2,872	3,619	**93,151**	**93,250**	5,836	3,296	4,223	**99,651**	**99,750**	6,440	3,816	4,828
86,751	**86,850**	5,241	2,878	3,628	**93,251**	**93,350**	5,845	3,304	4,232	**99,751**	**99,850**	6,450	3,824	4,837
86,851	**86,950**	5,250	2,884	3,637	**93,351**	**93,450**	5,854	3,312	4,242	**99,851**	**99,950**	6,459	3,832	4,846
86,951	**87,050**	5,259	2,890	3,647	**93,451**	**93,550**	5,864	3,320	4,251	**99,951**	**100,000**	6,466	3,838	4,853
87,051	**87,150**	5,269	2,896	3,656	**93,551**	**93,650**	5,873	3,328	4,260					
87,151	**87,250**	5,278	2,902	3,665	**93,651**	**93,750**	5,882	3,336	4,270					
87,251	**87,350**	5,287	2,908	3,674	**93,751**	**93,850**	5,892	3,344	4,279					
87,351	**87,450**	5,296	2,914	3,684	**93,851**	**93,950**	5,901	3,352	4,288					
87,451	**87,550**	5,306	2,920	3,693	**93,951**	**94,050**	5,910	3,360	4,298					
87,551	**87,650**	5,315	2,926	3,702	**94,051**	**94,150**	5,920	3,368	4,307					
87,651	**87,750**	5,324	2,932	3,712	**94,151**	**94,250**	5,929	3,376	4,316					
87,751	**87,850**	5,334	2,938	3,721	**94,251**	**94,350**	5,938	3,384	4,325					
87,851	**87,950**	5,343	2,944	3,730	**94,351**	**94,450**	5,947	3,392	4,335					
87,951	**88,050**	5,352	2,950	3,740	**94,451**	**94,550**	5,957	3,400	4,344					
88,051	**88,150**	5,362	2,956	3,749	**94,551**	**94,650**	5,966	3,408	4,353					
88,151	**88,250**	5,371	2,962	3,758	**94,651**	**94,750**	5,975	3,416	4,363					
88,251	**88,350**	5,380	2,968	3,767	**94,751**	**94,850**	5,985	3,424	4,372					
88,351	**88,450**	5,389	2,974	3,777	**94,851**	**94,950**	5,994	3,432	4,381					
88,451	**88,550**	5,399	2,980	3,786	**94,951**	**95,050**	6,003	3,440	4,391					
88,551	**88,650**	5,408	2,986	3,795	**95,051**	**95,150**	6,013	3,448	4,400					
88,651	**88,750**	5,417	2,992	3,805	**95,151**	**95,250**	6,022	3,456	4,409					
88,751	**88,850**	5,427	2,998	3,814	**95,251**	**95,350**	6,031	3,464	4,418					
88,851	**88,950**	5,436	3,004	3,823	**95,351**	**95,450**	6,040	3,472	4,428					

OVER $100,000 YOU MUST COMPUTE YOUR TAX USING THE TAX RATE SCHEDULES.

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2019 California Tax Rate Schedules

✓Tip To e-file and eliminate the math, go to **ftb.ca.gov**. To figure your tax online, go to **ftb.ca.gov/tax-rates**.

Use only if your taxable income on Form 540, line 19 is more than $100,000. If $100,000 or less, use the Tax Table.

Schedule X –
Use if your filing status is
Single or Married/RDP Filing Separately

If the amount on Form 540, line 19 is over –	But not over –	Enter on Form 540, line 31			of the amount over –
$ 0	$ 8,809	$ 0.00	+	1.00%	$ 0
8,809	20,883	88.09	+	2.00%	8,809
20,883	32,960	329.57	+	4.00%	20,883
32,960	45,753	812.65	+	6.00%	32,960
45,753	57,824	1,580.23	+	8.00%	45,753
57,824	295,373	2,545.91	+	9.30%	57,824
295,373	354,445	24,637.97	+	10.30%	295,373
354,445	590,742	30,722.39	+	11.30%	354,445
590,742	AND OVER	57,423.95	+	12.30%	590,742

Schedule Y –
Use if your filing status is
Married/RDP Filing Jointly or Qualifying Widow(er)

If the amount on Form 540, line 19 is over –	But not over –	Enter on Form 540, line 31			of the amount over –
$ 0	$ 17,618	$ 0.00	+	1.00%	$ 0
17,618	41,766	176.18	+	2.00%	17,618
41,766	65,920	659.14	+	4.00%	41,766
65,920	91,506	1,625.30	+	6.00%	65,920
91,506	115,648	3,160.46	+	8.00%	91,506
115,648	590,746	5,091.82	+	9.30%	115,648
590,746	708,890	49,275.93	+	10.30%	590,746
708,890	1,181,484	61,444.76	+	11.30%	708,890
1,181,484	AND OVER	114,847.88	+	12.30%	1,181,484

Schedule Z –
Use if your filing status is
Head of Household

If the amount on Form 540, line 19 is over –	But not over –	Enter on Form 540, line 31			of the amount over –
$ 0	$ 17,629	$ 0.00	+	1.00%	$ 0
17,629	41,768	176.29	+	2.00%	17,629
41,768	53,843	659.07	+	4.00%	41,768
53,843	66,636	1,142.07	+	6.00%	53,843
66,636	78,710	1,909.65	+	8.00%	66,636
78,710	401,705	2,875.57	+	9.30%	78,710
401,705	482,047	32,914.11	+	10.30%	401,705
482,047	803,410	41,189.34	+	11.30%	482,047
803,410	AND OVER	77,503.36	+	12.30%	803,410

How to Figure Tax Using the 2019 California Tax Rate Schedules

Example: Chris and Pat Smith are filing a joint tax return using Form 540. Their taxable income on Form 540, line 19 is $125,000.

Step 1: Using Schedule Y, they find the taxable income range that includes their taxable income of $125,000.

	Example	Your Income
Step 2: They subtract the amount at the beginning of their range from their taxable income.	$125,000 - 115,648 $ 9,352	$ - $
Step 3: They multiply the result from Step 2 by the percentage for their range.	$ 9,352 x .0930 $ 869.74	$ x $
Step 4: They round the amount from Step 3 to two decimals (if necessary) and add it to the tax amount for their income range. After rounding the result, they will enter $5,962 on Form 540, line 31.	$5,091.82 + 869.74 $5,961.56	$ + $

How To Get California Tax Information

Where To Get Income Tax Forms and Publications

By Internet – You can download, view, and print California income tax forms and publications at **ftb.ca.gov/forms** or you may have these forms and publications mailed to you. Many of our most frequently used forms may be filed electronically, printed out for submission, and saved for record keeping.

By phone – To order California tax forms and publications:

- Refer to the list on the next page and find the code number for the form you want to order.
- Call 800.338.0505.
- Follow the recorded instructions.
- Enter the three-digit form code when you are instructed.

Allow two weeks to receive your order. If you live outside California, allow three weeks to receive your order.

In person – Many post offices and libraries provide free California tax booklets during the filing season.

Employees at libraries and post offices cannot provide tax information or assistance.

By mail – Write to:

TAX FORMS REQUEST UNIT
FRANCHISE TAX BOARD
PO BOX 307
RANCHO CORDOVA CA 95741-0307

Letters

If you write to us, be sure your letter includes your social security number or individual taxpayer identification number and your daytime and evening telephone numbers. Send your letter to:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

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

Your Rights As A Taxpayer

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

Privacy Notice

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

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

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

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

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

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

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

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

Need help with your tax return?

We provide free assistance to individuals with limited income and/or over the age of 60 who need help in completing simple federal and state income tax returns. For more information, go to **ftb.ca.gov** and search for **vita**.

MyFTB | The window to your info ftb.ca.gov

The window to your information . . . MyFTB

MyFTB is a secure online service allowing you to:

- View estimated tax payments, recent payments made, and the total balance due on your account.
- Look up your California wage and withholding and FTB-issued 1099-G and 1099-INT records.
- Update your mailing address and phone number.
- Pay online with Web Pay.
- Link to additional services offered by the FTB:
  - File your tax return with CalFile
  - Apply for an installment agreement
  - Check your refund status
  - Request a paper copy of your filed tax return
  - Sign-up for estimated tax payment email reminders

Go to **ftb.ca.gov** and login or register for MyFTB.

Automated Phone Service

Use our automated phone service to get recorded answers to many of your questions about California Taxes and to order current year Personal Income Tax Forms and Publications. You can also:

- Get current year tax refund information.
- Get balance due and payment information.

Have paper and pencil ready to take notes.

Telephone: 800.338.0505 from within the United States
916.845.6500 from outside the United States

Answers To Tax Questions

Call our automated phone service, follow the recorded instructions and enter the 3-digit code.

Code Filing Assistance
100 Do I need to file a tax return?
111 Which form should I use?
112 How do I file electronically and get a fast refund?
201 How can I get an extension to file?
203 What is the nonrefundable renter's credit and how do I qualify?
204 I never received a Form W-2. What do I do?
205 I have no withholding taken out. What do I do?
206 Do I have to attach a copy of my federal tax return?
209 I lived in California for part of the year. Do I have to file a tax return?
210 I did not live in California. Do I have to file a tax return?
215 Who qualifies me to use the head of household filing status?
222 How much can I deduct for vehicle license fees?

Penalties
403 What is the estimate penalty rate?

Notices And Bills
503 How do I file a protest against a Notice of Proposed Assessment?
506 How can I get information about my Form 1099-G?

Tax For Children
601 Can my child take a personal exemption credit when I claim her or him as a dependent on my tax return?

Miscellaneous
611 What address do I send my payment to?
619 How do I report a change of address?

Order Forms and Publications

If your current address is on file, you can order California tax forms and publications. Call our automated phone service, follow the recorded instructions and enter the 3-digit code.

Code California Tax Forms and Publications
900 California Resident Income Tax Booklet: Form 540, Resident Income Tax Return
965 Form 540 2EZ Tax Booklet
903 Schedule CA (540), California Adjustments – Residents, FTB 3885A, Depreciation and Amortization Adjustments, and Schedule D, California Capital Gain or Loss Adjustment
969 Large Print Resident Booklet
907 Form 540-ES, Estimated Tax for Individuals
908 Schedule X, California Explanation of Amended Return Changes
909 Schedule D-1, Sales of Business Property
910 Schedule G-1, Tax on Lump-Sum Distributions
911 Schedule P (540), Alternative Minimum Tax and Credit Limitations – Residents
913 Schedule S, Other State Tax Credit
914 California Nonresident Income Tax Booklet: Form 540NR, Nonresident or Part-Year Resident Income Tax Return
917 Schedule CA (540NR), California Adjustments – Nonresidents or Part-Year Residents
918 Schedule P (540NR), Alternative Minimum Tax and Credit Limitations – Nonresidents or Part-Year Residents
932 FTB 3506, Child and Dependent Care Expenses Credit
938 FTB 3514, California Earned Income Tax Credit
937 FTB 3516, Request for Copy of Personal Income or Fiduciary Tax Return
921 FTB 3519, Payment for Automatic Extension for Individuals
922 FTB 3525, Substitute for Form W-2, Wage and Tax Statement
923 FTB 3526, Investment Interest Expense Deduction
939 FTB 3532, Head of Household Filing Status Schedule
940 FTB 3540, Credit Carryover and Recapture Summary
949 FTB 3567, Installment Agreement Request
924 FTB 3800, Tax Computation for Certain Children with Unearned Income
929 FTB 3801, Passive Activity Loss Limitations
925 FTB 3805E, Installment Sale Income
928 FTB 3805P, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts
926 FTB 3805V, Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations — Individuals, Estates, and Trusts
943 FTB 4058, California Taxpayers' Bill of Rights
927 FTB 5805, Underpayment of Estimated Tax by Individuals and Fiduciaries
919 FTB Pub. 1001, Supplemental Guidelines to California Adjustments
920 FTB Pub. 1005, Pension and Annuity Guidelines
945 FTB Pub. 1006, California Tax Forms and Related Federal Forms
946 FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California
941 FTB Pub. 1031, Guidelines for Determining Resident Status
942 FTB Pub. 1032, Tax Information for Military Personnel
934 FTB Pub. 1540, California Head of Household Filing Status

Current Year Refund Information

If you file by mail, wait at least 8 weeks after you file your tax return before you call to find out about your refund. You need your social security number, the numbers in your street address, box number, route number, or PMB number, and your ZIP Code to use this service.

Balance Due and Payment Information

Wait at least 45 days from the date you mailed your payment before you call to verify receipt. You need your social security number, the numbers in your street address, box number, route number, or PMB number, and your ZIP Code to use this service.

General Phone Service

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

Telephone: 800.852.5711 from within the United States
916.845.6500 from outside the United States
800.829.1040 for federal tax questions, call the IRS

TTY/TDD: 800.822.6268 for persons with hearing or speech disability
711 or 800.735.2929 California relay service

Large-print forms and instructions – The Resident Booklet is available in large print upon request. See "Order Forms and Publications" or ''Where To Get Income Tax Forms and Publications.''

Asistencia en español

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

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

TTY/TDD: 800.822.6268 para personas con discapacidades auditivas o del habla
711 ó 800.735.2929 servicio de relevo de California

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