

2025 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 2026.

Your first name	Initial	Last name	Suffix	Your SSN or ITIN	<div style="margin-bottom: 10px;"><input type="checkbox"/> A</div> <div style="margin-bottom: 10px;"><input type="checkbox"/> R</div> <div style="border: 1px solid black; height: 100px; width: 20px; margin: 0 auto;"></div> <div style="margin-top: 10px;">RP</div>
If joint tax return, spouse's/RDP's first name	Initial	Last name	Suffix	Spouse's/RDP's SSN or ITIN	
Additional information (see instructions)				PBA code	
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/country		Foreign postal code	

Date of Birth	Your DOB (mm/dd/yyyy) <input type="text"/>	Spouse's/RDP's DOB (mm/dd/yyyy) <input type="text"/>
Prior Name	Your prior name (see instructions) <input type="text"/>	Spouse's/RDP's prior name (see instructions) <input type="text"/>

Principal Residence

Enter your county at time of filing (see instructions)

☐ If your address above is the same as your principal/physical residence address at the time of filing, check this box . . . ☐

If not, enter below your principal/physical residence address at the time of filing.

Street address (number and street) (If foreign address, see instructions.)	Apt. no/ste. no.	
<input type="text"/>	<input type="text"/>	
City	State	ZIP code
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Filing Status

1 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). See instructions.	
2 <input type="checkbox"/> Married/RDP filing jointly (even if only one spouse/RDP had income). See instructions.	5 <input type="checkbox"/> Qualifying surviving spouse/RDP. Enter year spouse/RDP died. <input type="text"/>	
3 <input type="checkbox"/> Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here. <input type="text"/>		

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

► 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**

Exemptions

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. <input type="radio"/>	7	X \$153 =	<input type="radio"/>	\$ <input type="text"/>
8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions. <input type="radio"/>	8	X \$153 =	<input type="radio"/>	\$ <input type="text"/>
9 Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. <input type="radio"/>	9	X \$153 =	<input type="radio"/>	\$ <input type="text"/>

Your name:

Your SSN or ITIN:

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

Exemptions

	Dependent 1	Dependent 2	Dependent 3
First Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
Last Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
SSN. See instructions.	<input type="text"/>	<input type="text"/>	<input type="text"/>
Dependent's relationship to you	<input type="text"/>	<input type="text"/>	<input type="text"/>

Total dependent exemptions ● 10 X \$475 = ● \$ **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	<input type="text"/>	.00
13	Enter federal adjusted gross income (AGI) from federal Form 1040 or 1040-SR, line 11b. . .	● 13	<input type="text"/>	.00
14	California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 27, column B.	● 14	<input type="text"/>	.00
15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	15	<input type="text"/>	.00
16	California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 27, column C.	● 16	<input type="text"/>	.00
17	California adjusted gross income. Combine line 15 and line 16	● 17	<input type="text"/>	.00
18	Enter the larger of <div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; vertical-align: middle;"> 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. \$5,706 • Married/RDP filing jointly, Head of household, or Qualifying surviving spouse/RDP. \$11,412 If Married/RDP filing separately or the box on line 6 is checked, STOP. See instructions. . </div> <div style="display: inline-block; vertical-align: middle; font-size: 4em;">}</div> </div>	● 18	<input type="text"/>	.00
19	Subtract line 18 from line 17. This is your taxable income . If less than zero, enter -0-	● 19	<input type="text"/>	.00

Tax

31	Tax. Check the box if from: <input type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule			
	● <input type="checkbox"/> FTB 3800 ● <input type="checkbox"/> FTB 3803	● 31	<input type="text"/>	.00
32	Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$252,203, see instructions.	● 32	<input type="text"/>	.00
33	Subtract line 32 from line 31. If less than zero, enter -0-	● 33	<input type="text"/>	.00
34	Tax. See instructions. Check the box if from: ● <input type="checkbox"/> Schedule G-1 ● <input type="checkbox"/> FTB 5870A. .	● 34	<input type="text"/>	.00
35	Add line 33 and line 34.	● 35	<input type="text"/>	.00

Special Credits

40	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.	● 40	<input type="text"/>	.00
43	Enter credit name <input type="text"/> code ● <input type="text"/> and amount. . .	● 43	<input type="text"/>	.00
44	Enter credit name <input type="text"/> code ● <input type="text"/> and amount. . .	● 44	<input type="text"/>	.00

Your name:

Your SSN or ITIN:

Special Credits

- 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

Other Taxes

- 61 Alternative Minimum Tax. Attach Schedule P (540) ● 61 .00
- 62 Behavioral 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 2025 California estimated tax and other payments. See instructions ● 72 .00
- 73 Withholding (Form 592-B and/or Form 593). See instructions. ● 73 .00
- 74 Refundable Program 4.0 California Motion Picture and Television Production Credit.
See instructions ● 74 .00
- 75 Earned Income Tax Credit (EITC). See instructions ● 75 .00
- 76 Young Child Tax Credit (YCTC). See instructions ● 76 .00
- 77 Foster Youth Tax Credit (FYTC). See instructions ● 77 .00
- 78 Add line 71 through line 77. These are your total payments.
See instructions ● 78 .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.

ISR
Penalty

- 92 If you and your household had full-year health care coverage, check the box.
See instructions. Medicare Part A or C coverage is qualifying health care coverage. ● ☐
- If you did not check the box, see instructions.
- Individual Shared Responsibility (ISR) Penalty. See instructions ● 92 .00

Overpaid Tax/Tax Due

- 93 Payments balance. If line 78 is more than line 91, subtract line 91 from line 78 ● 93 .00
- 94 **Use Tax balance.** If line 91 is more than line 78, subtract line 78 from line 91 ● 94 .00
- 95 Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92,
subtract line 92 from line 93. ● 95 .00
- 96 Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93,
subtract line 93 from line 92. ● 96 .00
- 97 Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95. ● 97 .00

Your name:

Your SSN or ITIN:

Overpaid Tax/Tax Due	98	Amount of line 97 you want applied to your 2026 estimated tax	●	98	<input type="text"/>	.00
	99	Overpaid tax available this year. Subtract line 98 from line 97	●	99	<input type="text"/>	.00
	100	Tax due. If line 95 is less than line 64, subtract line 95 from line 64	●	100	<input type="text"/>	.00

Contributions

		Code	Amount
California Seniors Special Fund. See instructions	●	400	<input type="text"/> .00
Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund	●	401	<input type="text"/> .00
Rare and Endangered Species Preservation Voluntary Tax Contribution Program	●	403	<input type="text"/> .00
California Breast Cancer Research Voluntary Tax Contribution Fund	●	405	<input type="text"/> .00
California Firefighters' Memorial Voluntary Tax Contribution Fund	●	406	<input type="text"/> .00
Emergency Food for Families Voluntary Tax Contribution Fund	●	407	<input type="text"/> .00
California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund	●	408	<input type="text"/> .00
California Cancer Research Voluntary Tax Contribution Fund	●	413	<input type="text"/> .00
School Supplies for Homeless Children Voluntary Tax Contribution Fund	●	422	<input type="text"/> .00
State Parks Protection Fund/Parks Pass Purchase	●	423	<input type="text"/> .00
Protect Our Coast and Oceans Voluntary Tax Contribution Fund	●	424	<input type="text"/> .00
Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund	●	431	<input type="text"/> .00
California Senior Citizen Advocacy Voluntary Tax Contribution Fund	●	438	<input type="text"/> .00
Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	●	439	<input type="text"/> .00
Mental Health Crisis Prevention Voluntary Tax Contribution Fund	●	445	<input type="text"/> .00
California ALS Research Network Voluntary Tax Contribution Fund	●	447	<input type="text"/> .00
California Pediatric Cancer Research Voluntary Tax Contribution Fund	●	448	<input type="text"/> .00
Parkinson's Disease Research Voluntary Tax Contribution Fund	●	449	<input type="text"/> .00
110 Add amounts in code 400 through code 449. This is your total contribution	●	110	<input type="text"/> .00

Your name:

Your SSN or ITIN:

111 AMOUNT YOU OWE. If you do not have an amount on line 99, add line 94, line 96, line 100, and line 110. See instructions. **Do not send cash.**Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** ● **111**Pay Online – Go to **ftb.ca.gov/pay** for more information. .00

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**115 REFUND OR NO AMOUNT DUE.** Subtract the sum of line 110, line 112, and line 113 from line 99. See instructions.Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001** ● **115** .00

Refund and Direct Deposit

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

Voter Info.

For voter registration information, check the box and go to **sos.ca.gov/elections**. See instructions ☐

Health Care Coverage Info.

Do you want information on no-cost or low-cost health care coverage?

By checking the "Yes" box, you authorize the Franchise Tax Board to share limited information from your tax return with Covered California. See instructions ● ☐ Yes ☐ No

Organ Donor Election

By checking the applicable box you authorize written consent for Donate Life California to enroll you in the Donate Life California Organ and Tissue Donor Registry, and for the Franchise Tax Board to share limited information from your tax return with Donate Life California.

If your individual information has changed since the last time you filed a tax return, and are already registered with Donate Life California, re-checking the box will send your most updated individual information to Donate Life California. If you do not check the box, Donate Life California will not enroll you in the registry at this time.

To remove your name from the registry contact Donate Life California directly. For more information, see the Consent Language in the instructions.

● ☐ Primary taxpayer● ☐ Spouse/RDP (if joint tax return)

Sign your tax return on Side 6

Your name:

Your SSN or ITIN:

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

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

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

☒ Print paid preparer's name

☒ Paid preparer's 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