

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	A R RP
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/county		Foreign postal code	

Date of Birth	● Your DOB (mm/dd/yyyy)	Spouse's/RDP's DOB (mm/dd/yyyy)	
	<input type="text"/>	<input type="text"/>	
Prior Name	● Your prior name (see instructions)	Spouse's/RDP's prior name (see instructions)	
	<input type="text"/>	<input type="text"/>	
Principal Residence	Enter your county at time of filing (see instructions)		
	<input type="text"/>	<input type="checkbox"/> 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="checkbox"/>	<input type="checkbox"/>	<input type="text"/>

Filing Status	If your California filing status is different from your federal filing status, check the box here <input type="checkbox"/>				
	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"/>	See instructions. <input type="text"/>			

Exemptions	6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See instr. ● 6 <input type="checkbox"/>				
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► 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.				
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 <input type="checkbox"/> X \$153 = ● \$ <input type="text"/>	Whole dollars only		
8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions	● 8 <input type="checkbox"/> X \$153 = ● \$ <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	● 9 <input type="checkbox"/> X \$153 = ● \$ <input type="text"/>			

Your name: Your SSN or ITIN:

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

	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 \$

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 <table border="0" style="margin-left: 20px;"> <tr> <td>Your California itemized deductions from Schedule CA (540), Part II, line 30; OR</td> <td rowspan="2" style="vertical-align: middle; font-size: 2em;">}</td> </tr> <tr> <td>Your California standard deduction shown below for your filing status:</td> </tr> </table> <table border="0" style="margin-left: 20px;"> <tr> <td>• Single or Married/RDP filing separately</td> <td>..... \$5,706</td> </tr> <tr> <td>• Married/RDP filing jointly, Head of household, or Qualifying surviving spouse/RDP</td> <td>..... \$11,412</td> </tr> </table> <p>If Married/RDP filing separately or the box on line 6 is checked, STOP. See instructions.. ● 18 <input type="text"/> .00</p>	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
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						
19 Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0- ● 19 <input type="text"/> .00							

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

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).....	<input checked="" type="radio"/> 45	<input type="text"/> .00
	46 Nonrefundable Renter's Credit. See instructions	<input checked="" type="radio"/> 46	<input type="text"/> .00
	47 Add line 40 through line 46. These are your total credits	<input checked="" type="radio"/> 47	<input type="text"/> .00
	48 Subtract line 47 from line 35. If less than zero, enter -0-.....	<input checked="" type="radio"/> 48	<input type="text"/> .00

Other Taxes	61 Alternative Minimum Tax. Attach Schedule P (540).....	<input checked="" type="radio"/> 61	<input type="text"/> .00
	62 Behavioral Health Services Tax. See instructions	<input checked="" type="radio"/> 62	<input type="text"/> .00
	63 Other taxes and credit recapture. See instructions	<input checked="" type="radio"/> 63	<input type="text"/> .00
	64 Add line 48, line 61, line 62, and line 63. This is your total tax.	<input checked="" type="radio"/> 64	<input type="text"/> .00

Payments	71 California income tax withheld. See instructions	<input checked="" type="radio"/> 71	<input type="text"/> .00
	72 2025 California estimated tax and other payments. See instructions	<input checked="" type="radio"/> 72	<input type="text"/> .00
	73 Withholding (Form 592-B and/or Form 593). See instructions.....	<input checked="" type="radio"/> 73	<input type="text"/> .00
	74 Refundable Program 4.0 California Motion Picture and Television Production Credit. See instructions	<input checked="" type="radio"/> 74	<input type="text"/> .00
	75 Earned Income Tax Credit (EITC). See instructions	<input checked="" type="radio"/> 75	<input type="text"/> .00
	76 Young Child Tax Credit (YCTC). See instructions	<input checked="" type="radio"/> 76	<input type="text"/> .00
	77 Foster Youth Tax Credit (FYTC). See instructions	<input checked="" type="radio"/> 77	<input type="text"/> .00
	78 Add line 71 through line 77. These are your total payments. See instructions	<input checked="" type="radio"/> 78	<input type="text"/> .00

Use Tax	91 Use Tax. Do not leave blank. See instructions.....	<input checked="" type="radio"/> 91	<input type="text"/> .00
	If line 91 is zero, check if: <input checked="" type="radio"/> <input type="checkbox"/> No use tax is owed. <input checked="" type="radio"/> <input type="checkbox"/> 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.	<input checked="" type="radio"/> <input type="checkbox"/>	<input type="text"/>
	Individual Shared Responsibility (ISR) Penalty. See instructions.....	<input checked="" type="radio"/> 92	<input type="text"/> .00

Overpaid Tax/Tax Due	93 Payments balance. If line 78 is more than line 91, subtract line 91 from line 78	<input checked="" type="radio"/> 93	<input type="text"/> .00
	94 Use Tax balance. If line 91 is more than line 78, subtract line 78 from line 91	<input checked="" type="radio"/> 94	<input type="text"/> .00
	95 Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92, subtract line 92 from line 93.....	<input checked="" type="radio"/> 95	<input type="text"/> .00
	96 Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93, subtract line 93 from line 92.....	<input checked="" type="radio"/> 96	<input type="text"/> .00
	97 Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95.....	<input checked="" type="radio"/> 97	<input type="text"/> .00

Your name: Your SSN or ITIN:

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

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

Your name: Your SSN or ITIN:

Amount You Owe 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 .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

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 Account number
● Savings 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 Account number
● Savings 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.

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 fb.ca.gov/privacy to learn about our privacy policy statement, or go to fb.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)

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**)

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

Joint tax
return?
See
instructions.

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