

Use the California mailing label. Otherwise, please print or type. Fiscal year beginning _____, 1987, ending _____, 1988.

Your first name and initial (if joint return, also give spouse's name and initial) Last name Your social security number
Home address - Number and street including apartment number, P.O. Box or rural route Spouse's social security number
City, town or post office, state and Zip code

Do Not Write In These Spaces
P
M
A
R
E

Step 1 Name and Address

Step 2 Filing Status

Check only one

- 1 Single
2 Married filing joint return (even if only one had income)
3 Married filing separate return. Enter spouse's social security number above and name here
4 Head of household. Enter name and relationship of qualifying person. Do not claim this person as a dependent.
5 Qualifying widow(er) with dependent child. Enter year spouse died 198 _____

Step 3 Exemptions

- 6 Personal: If you claim filing status 1 or 3, enter \$51. If you claim filing status 2, 4 or 5, enter \$102
7 Blind: If you or your spouse is visually impaired, enter \$51. If both are visually impaired, enter \$102
8 Elderly: If you or your spouse is 65 or older, enter \$51. If both are 65 or older, enter \$102
9 Dependents: Enter name and relationship. Do not include yourself, spouse or person listed in Step 2 above.
Number of Dependents X \$51
10 Total exemption credits. Add lines 6 through 9. Enter here and on line 19

Step 4 Taxable Income

Attach copy of your Form(s) W-2 here

- 11 Federal adjusted gross income from line 30 of your Form 1040, line 12 of your Form 1040A, or line 3 of your Form 1040EZ
12 California income adjustments. Enter amount from Schedule CA, line 18
13 California income adjustments. Enter amount from Schedule CA, line 19
14 California adjusted gross income.
If you entered an amount on line 12, subtract line 12 from line 11.
If you entered an amount on line 13, add line 13 and line 11
15 If you itemize deductions, enter amount from Schedule CA, line 24
16 If you do not itemize, enter your standard deduction:
If you claim filing status 1 or 3, enter \$1,880
If you claim filing status 2, 4 or 5, enter \$3,760
17 Taxable income. Subtract line 15 or line 16, whichever applies, from line 14

Step 5 Figure Your Tax

Attach check or money order here

- 18 Enter tax. Check if from Tax Table, Schedule G-1, or FTB 3800
Caution: If children under age 14 have more than \$2,380 of investment income, read line 18 instructions to see if form FTB 3800 must be attached.
19 Exemption credits. Enter amount from line 10 above
20 Credit for child and dependent care expenses. See instructions
21 Credit for taxpayers with military income. See instructions
22 Total credits before net tax. Add lines 19 through 21
23 Net tax. Subtract line 22 from line 18. If less than zero, enter zero. Continue on side 2

Step 6

Special Credits

24	Amount from line 23 on front side	.....	24	_____
25	Enter credit name _____ Code no. _____ and amount ...	◆ 25	_____	_____
26	Enter credit name _____ Code no. _____ and amount ...	◆ 26	_____	_____
27	To claim more than two credits, enter the amount from Schedule SC, line 41 ...	● 27	_____	_____
28	Credit for taxpayers with limited income. See instructions	● 28	_____	_____
29	Total credits. Add lines 25 through 28	.....	29	_____
30	Balance. Subtract line 29 from line 24. If less than zero, enter zero	.....	30	_____

Step 7

Other Taxes

31	Alternative minimum tax. Attach Schedule P	.....	● 31	_____
32	Tax on early use of IRA, Keogh or annuity contract. Attach FTB 3805P	.....	● 32	_____
33	Total tax liability. Add lines 30, 31 and 32	.....	● 33	_____

Step 8

Payments

34	California income tax withheld. Enter total from your 1987 W-2 forms	.....	■ 34	_____
35	1987 California estimated tax and filing extension payments. Include 1986 overpayment applied to 1987 estimated tax	.....	■ 35	_____
36	Renter's credit. Enter amount from Schedule H, line 9	.....	■ 36	_____
37	Excess California SDI withheld. See instructions	.....	■ 37	_____
38	Total payments. Add lines 34 through 37	.....	38	_____

Step 9

Overpayment or Tax Due

39	If line 38 is larger than line 33, subtract line 33 from line 38. This is the amount OVERPAID	.....	■ 39	_____
40	Amount of line 39 to be applied to your 1988 estimated tax	.....	■ 40	_____
41	Amount of overpayment available this year. Subtract line 40 from line 39	.....	■ 41	_____
42	If line 33 is more than line 38, subtract line 38 from line 33. This is the amount of TAX DUE	.....	■ 42	_____

Step 10

Voluntary Contributions

You may make a contribution of \$1 or more to the following funds:

43	Alzheimer's Disease/Related Disorders Fund	.....	● 43	_____	00
44	California Fund for Senior Citizens	.....	● 44	_____	00
45	Rare and Endangered Species Preservation Program	.....	● 45	_____	00
46	State Children's Trust Fund for the Prevention of Child Abuse	.....	● 46	_____	00
47	United States Olympic Committee Fund	.....	● 47	_____	00
48	Vietnam Veterans Memorial Fund	.....	● 48	_____	00
49	California Election Campaign Fund	49 Your Political Party _____ Amount (\$25 max) ▶	49	_____	00
		50 Spouse's Political Party _____ Amount (\$25 max) ▶	50	_____	00
51	Total Contributions. Add lines 43 through 50	.....	● 51	_____	00

Step 11

Refund or Remittance

52	REFUND. See line 52 instructions. Mail your return to:	.....	52	_____
	Franchise Tax Board			
	P.O. Box 942840, Sacramento, CA 94240-0000			
53	AMOUNT DUE. See line 53 instructions. Attach check or money order payable to "Franchise Tax Board" and write your social security number on your payment. Mail your return to:	.....	53	_____
	Franchise Tax Board			
	P.O. Box 942867, Sacramento, CA 94267-0001			

Step 12

Penalties and Interest

54	Late return and late payment penalties and interest	.....	54	_____
55	Underpayment of estimated tax. If Form 5805 or 5805F is attached check box at right.	<input type="checkbox"/>	55	_____
56	To reduce State printing costs, if you and your tax preparer do not need California income tax forms and instructions mailed to you next year, check box at right	<input type="checkbox"/>	56	_____

Step 13

Sign Your Return

IMPORTANT: You must attach a copy of your federal income tax return and federal schedules.

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

Attach copy of federal return to this return	Your signature	Spouse's Signature (if filing jointly, both must sign)	Date
	X	X	
	Signature of Paid Preparer (declaration of preparer is based on all information of which preparer has any knowledge.)		Preparer's SSN/FEIN
	Firm's Name (Yours if self-employed)	Firm's Address	

Use this tax table to find the amount of tax for your filing status.
 Single..... Filing status 1
 Married filing joint..... Filing status 2
 Married filing separate..... Filing status 3
 Head of household..... Filing status 4
 Qualifying widow(er)..... Filing status 5

California Tax Table

If The Taxable Income Is ...		The Tax For Filing Status			If The Taxable Income Is ...		The Tax For Filing Status			If The 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	\$94	\$65	\$65	\$12,951	\$13,050	\$311	\$187	\$187
\$51	\$150	\$1	\$1	\$1	\$6,551	\$6,650	\$96	\$66	\$66	\$13,051	\$13,150	\$315	\$189	\$189
\$151	\$250	\$2	\$2	\$2	\$6,651	\$6,750	\$98	\$67	\$67	\$13,151	\$13,250	\$319	\$191	\$191
\$251	\$350	\$3	\$3	\$3	\$6,751	\$6,850	\$100	\$68	\$68	\$13,251	\$13,350	\$323	\$193	\$193
\$351	\$450	\$4	\$4	\$4	\$6,851	\$6,950	\$102	\$69	\$69	\$13,351	\$13,450	\$327	\$195	\$195
\$451	\$550	\$5	\$5	\$5	\$6,951	\$7,050	\$104	\$70	\$70	\$13,451	\$13,550	\$331	\$197	\$197
\$551	\$650	\$6	\$6	\$6	\$7,051	\$7,150	\$106	\$71	\$71	\$13,551	\$13,650	\$335	\$199	\$199
\$651	\$750	\$7	\$7	\$7	\$7,151	\$7,250	\$108	\$72	\$72	\$13,651	\$13,750	\$340	\$201	\$201
\$751	\$850	\$8	\$8	\$8	\$7,251	\$7,350	\$110	\$73	\$73	\$13,751	\$13,850	\$346	\$203	\$203
\$851	\$950	\$9	\$9	\$9	\$7,351	\$7,450	\$112	\$75	\$75	\$13,851	\$13,950	\$352	\$205	\$205
\$951	\$1,050	\$10	\$10	\$10	\$7,451	\$7,550	\$114	\$77	\$77	\$13,951	\$14,050	\$358	\$207	\$207
\$1,051	\$1,150	\$11	\$11	\$11	\$7,551	\$7,650	\$116	\$79	\$79	\$14,051	\$14,150	\$364	\$209	\$209
\$1,151	\$1,250	\$12	\$12	\$12	\$7,651	\$7,750	\$118	\$81	\$81	\$14,151	\$14,250	\$370	\$211	\$211
\$1,251	\$1,350	\$13	\$13	\$13	\$7,751	\$7,850	\$120	\$83	\$83	\$14,251	\$14,350	\$376	\$213	\$213
\$1,351	\$1,450	\$14	\$14	\$14	\$7,851	\$7,950	\$122	\$85	\$85	\$14,351	\$14,450	\$382	\$215	\$215
\$1,451	\$1,550	\$15	\$15	\$15	\$7,951	\$8,050	\$124	\$87	\$87	\$14,451	\$14,550	\$388	\$217	\$217
\$1,551	\$1,650	\$16	\$16	\$16	\$8,051	\$8,150	\$126	\$89	\$89	\$14,551	\$14,650	\$394	\$219	\$219
\$1,651	\$1,750	\$17	\$17	\$17	\$8,151	\$8,250	\$128	\$91	\$91	\$14,651	\$14,750	\$400	\$221	\$221
\$1,751	\$1,850	\$18	\$18	\$18	\$8,251	\$8,350	\$130	\$93	\$93	\$14,751	\$14,850	\$406	\$223	\$223
\$1,851	\$1,950	\$19	\$19	\$19	\$8,351	\$8,450	\$132	\$95	\$95	\$14,851	\$14,950	\$412	\$225	\$225
\$1,951	\$2,050	\$20	\$20	\$20	\$8,451	\$8,550	\$134	\$97	\$97	\$14,951	\$15,050	\$418	\$227	\$227
\$2,051	\$2,150	\$21	\$21	\$21	\$8,551	\$8,650	\$136	\$99	\$99	\$15,051	\$15,150	\$424	\$229	\$229
\$2,151	\$2,250	\$22	\$22	\$22	\$8,651	\$8,750	\$139	\$101	\$101	\$15,151	\$15,250	\$430	\$231	\$231
\$2,251	\$2,350	\$23	\$23	\$23	\$8,751	\$8,850	\$143	\$103	\$103	\$15,251	\$15,350	\$436	\$233	\$233
\$2,351	\$2,450	\$24	\$24	\$24	\$8,851	\$8,950	\$147	\$105	\$105	\$15,351	\$15,450	\$442	\$235	\$235
\$2,451	\$2,550	\$25	\$25	\$25	\$8,951	\$9,050	\$151	\$107	\$107	\$15,451	\$15,550	\$448	\$237	\$237
\$2,551	\$2,650	\$26	\$26	\$26	\$9,051	\$9,150	\$155	\$109	\$109	\$15,551	\$15,650	\$454	\$239	\$239
\$2,651	\$2,750	\$27	\$27	\$27	\$9,151	\$9,250	\$159	\$111	\$111	\$15,651	\$15,750	\$460	\$241	\$241
\$2,751	\$2,850	\$28	\$28	\$28	\$9,251	\$9,350	\$163	\$113	\$113	\$15,751	\$15,850	\$466	\$243	\$243
\$2,851	\$2,950	\$29	\$29	\$29	\$9,351	\$9,450	\$167	\$115	\$115	\$15,851	\$15,950	\$472	\$245	\$245
\$2,951	\$3,050	\$30	\$30	\$30	\$9,451	\$9,550	\$171	\$117	\$117	\$15,951	\$16,050	\$478	\$247	\$247
\$3,051	\$3,150	\$31	\$31	\$31	\$9,551	\$9,650	\$175	\$119	\$119	\$16,051	\$16,150	\$484	\$249	\$249
\$3,151	\$3,250	\$32	\$32	\$32	\$9,651	\$9,750	\$179	\$121	\$121	\$16,151	\$16,250	\$490	\$251	\$251
\$3,251	\$3,350	\$33	\$33	\$33	\$9,751	\$9,850	\$183	\$123	\$123	\$16,251	\$16,350	\$496	\$253	\$253
\$3,351	\$3,450	\$34	\$34	\$34	\$9,851	\$9,950	\$187	\$125	\$125	\$16,351	\$16,450	\$502	\$255	\$255
\$3,451	\$3,550	\$35	\$35	\$35	\$9,951	\$10,050	\$191	\$127	\$127	\$16,451	\$16,550	\$508	\$257	\$257
\$3,551	\$3,650	\$36	\$36	\$36	\$10,051	\$10,150	\$195	\$129	\$129	\$16,551	\$16,650	\$514	\$259	\$259
\$3,651	\$3,750	\$38	\$37	\$37	\$10,151	\$10,250	\$199	\$131	\$131	\$16,651	\$16,750	\$520	\$261	\$261
\$3,751	\$3,850	\$40	\$38	\$38	\$10,251	\$10,350	\$203	\$133	\$133	\$16,751	\$16,850	\$526	\$263	\$263
\$3,851	\$3,950	\$42	\$39	\$39	\$10,351	\$10,450	\$207	\$135	\$135	\$16,851	\$16,950	\$532	\$265	\$265
\$3,951	\$4,050	\$44	\$40	\$40	\$10,451	\$10,550	\$211	\$137	\$137	\$16,951	\$17,050	\$538	\$267	\$267
\$4,051	\$4,150	\$46	\$41	\$41	\$10,551	\$10,650	\$215	\$139	\$139	\$17,051	\$17,150	\$544	\$269	\$269
\$4,151	\$4,250	\$48	\$42	\$42	\$10,651	\$10,750	\$219	\$141	\$141	\$17,151	\$17,250	\$550	\$271	\$271
\$4,251	\$4,350	\$50	\$43	\$43	\$10,751	\$10,850	\$223	\$143	\$143	\$17,251	\$17,350	\$556	\$273	\$273
\$4,351	\$4,450	\$52	\$44	\$44	\$10,851	\$10,950	\$227	\$145	\$145	\$17,351	\$17,450	\$562	\$277	\$277
\$4,451	\$4,550	\$54	\$45	\$45	\$10,951	\$11,050	\$231	\$147	\$147	\$17,451	\$17,550	\$568	\$281	\$281
\$4,551	\$4,650	\$56	\$46	\$46	\$11,051	\$11,150	\$235	\$149	\$149	\$17,551	\$17,650	\$574	\$285	\$285
\$4,651	\$4,750	\$58	\$47	\$47	\$11,151	\$11,250	\$239	\$151	\$151	\$17,651	\$17,750	\$580	\$289	\$289
\$4,751	\$4,850	\$60	\$48	\$48	\$11,251	\$11,350	\$243	\$153	\$153	\$17,751	\$17,850	\$586	\$293	\$293
\$4,851	\$4,950	\$62	\$49	\$49	\$11,351	\$11,450	\$247	\$155	\$155	\$17,851	\$17,950	\$592	\$297	\$297
\$4,951	\$5,050	\$64	\$50	\$50	\$11,451	\$11,550	\$251	\$157	\$157	\$17,951	\$18,050	\$598	\$301	\$301
\$5,051	\$5,150	\$66	\$51	\$51	\$11,551	\$11,650	\$255	\$159	\$159	\$18,051	\$18,150	\$604	\$305	\$305
\$5,151	\$5,250	\$68	\$52	\$52	\$11,651	\$11,750	\$259	\$161	\$161	\$18,151	\$18,250	\$610	\$309	\$309
\$5,251	\$5,350	\$70	\$53	\$53	\$11,751	\$11,850	\$263	\$163	\$163	\$18,251	\$18,350	\$616	\$313	\$313
\$5,351	\$5,450	\$72	\$54	\$54	\$11,851	\$11,950	\$267	\$165	\$165	\$18,351	\$18,450	\$622	\$317	\$317
\$5,451	\$5,550	\$74	\$55	\$55	\$11,951	\$12,050	\$271	\$167	\$167	\$18,451	\$18,550	\$628	\$321	\$321
\$5,551	\$5,650	\$76	\$56	\$56	\$12,051	\$12,150	\$275	\$169	\$169	\$18,551	\$18,650	\$634	\$325	\$325
\$5,651	\$5,750	\$78	\$57	\$57	\$12,151	\$12,250	\$279	\$171	\$171	\$18,651	\$18,750	\$640	\$329	\$329
\$5,751	\$5,850	\$80	\$58	\$58	\$12,251	\$12,350	\$283	\$173	\$173	\$18,751	\$18,850	\$646	\$333	\$333
\$5,851	\$5,950	\$82	\$59	\$59	\$12,351	\$12,450	\$287	\$175	\$175	\$18,851	\$18,950	\$652	\$337	\$337
\$5,951	\$6,050	\$84	\$60	\$60	\$12,451	\$12,550	\$291	\$177	\$177	\$18,951	\$19,050	\$659	\$341	\$341
\$6,051	\$6,150	\$86	\$61	\$61	\$12,551	\$12,650	\$295	\$179	\$179	\$19,051	\$19,150	\$667	\$345	\$345
\$6,151	\$6,250	\$88	\$62	\$62	\$12,651	\$12,750	\$299	\$181	\$181	\$19,151	\$19,250	\$675	\$349	\$349
\$6,251	\$6,350	\$90	\$63	\$63	\$12,751	\$12,850	\$303	\$183	\$183	\$19,251	\$19,350	\$683	\$353	\$353
\$6,351	\$6,450	\$92	\$64	\$64	\$12,851	\$12,950	\$307	\$185	\$185	\$19,351	\$19,450	\$691	\$357	\$357

California Tax Table

To Find Your Tax:

1. Find the amount of your taxable income on line 15 of Form 540A or line 17 of Form 540.
2. Read down the column titled "If the Taxable Income is . . ." Find the amounts which apply to your taxable income.
3. Read across the column titled "The Tax For Filing Status." Find the amount of tax which applies to your filing status.

If The Taxable Income Is . . .		The Tax For Filing Status			If The Taxable Income Is . . .		The Tax For Filing Status			If The 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
\$19,451	\$19,550	\$699	\$361	\$361	\$25,951	\$26,050	\$1,245	\$621	\$695	\$32,451	\$32,550	\$1,850	\$985	\$1,183
\$19,551	\$19,650	\$707	\$365	\$365	\$26,051	\$26,150	\$1,254	\$625	\$701	\$32,551	\$32,650	\$1,859	\$991	\$1,191
\$19,651	\$19,750	\$715	\$369	\$369	\$26,151	\$26,250	\$1,264	\$629	\$707	\$32,651	\$32,750	\$1,868	\$997	\$1,200
\$19,751	\$19,850	\$723	\$373	\$373	\$26,251	\$26,350	\$1,273	\$633	\$713	\$32,751	\$32,850	\$1,878	\$1,003	\$1,210
\$19,851	\$19,950	\$731	\$377	\$377	\$26,351	\$26,450	\$1,282	\$637	\$719	\$32,851	\$32,950	\$1,887	\$1,009	\$1,219
\$19,951	\$20,050	\$739	\$381	\$381	\$26,451	\$26,550	\$1,292	\$641	\$725	\$32,951	\$33,050	\$1,896	\$1,015	\$1,228
\$20,051	\$20,150	\$747	\$385	\$385	\$26,551	\$26,650	\$1,301	\$645	\$731	\$33,051	\$33,150	\$1,905	\$1,021	\$1,238
\$20,151	\$20,250	\$755	\$389	\$389	\$26,651	\$26,750	\$1,310	\$649	\$737	\$33,151	\$33,250	\$1,915	\$1,027	\$1,247
\$20,251	\$20,350	\$763	\$393	\$393	\$26,751	\$26,850	\$1,320	\$653	\$743	\$33,251	\$33,350	\$1,924	\$1,033	\$1,256
\$20,351	\$20,450	\$771	\$397	\$397	\$26,851	\$26,950	\$1,329	\$657	\$749	\$33,351	\$33,450	\$1,933	\$1,039	\$1,265
\$20,451	\$20,550	\$779	\$401	\$401	\$26,951	\$27,050	\$1,338	\$661	\$755	\$33,451	\$33,550	\$1,943	\$1,045	\$1,275
\$20,551	\$20,650	\$787	\$405	\$405	\$27,051	\$27,150	\$1,347	\$665	\$761	\$33,551	\$33,650	\$1,952	\$1,051	\$1,284
\$20,651	\$20,750	\$795	\$409	\$409	\$27,151	\$27,250	\$1,357	\$669	\$767	\$33,651	\$33,750	\$1,961	\$1,057	\$1,293
\$20,751	\$20,850	\$803	\$413	\$413	\$27,251	\$27,350	\$1,366	\$673	\$773	\$33,751	\$33,850	\$1,971	\$1,063	\$1,303
\$20,851	\$20,950	\$811	\$417	\$417	\$27,351	\$27,450	\$1,375	\$679	\$779	\$33,851	\$33,950	\$1,980	\$1,069	\$1,312
\$20,951	\$21,050	\$819	\$421	\$421	\$27,451	\$27,550	\$1,385	\$685	\$785	\$33,951	\$34,050	\$1,989	\$1,075	\$1,321
\$21,051	\$21,150	\$827	\$425	\$425	\$27,551	\$27,650	\$1,394	\$691	\$791	\$34,051	\$34,150	\$1,998	\$1,081	\$1,331
\$21,151	\$21,250	\$835	\$429	\$429	\$27,651	\$27,750	\$1,403	\$697	\$799	\$34,151	\$34,250	\$2,008	\$1,087	\$1,340
\$21,251	\$21,350	\$843	\$433	\$433	\$27,751	\$27,850	\$1,413	\$703	\$807	\$34,251	\$34,350	\$2,017	\$1,093	\$1,349
\$21,351	\$21,450	\$851	\$437	\$437	\$27,851	\$27,950	\$1,422	\$709	\$815	\$34,351	\$34,450	\$2,026	\$1,099	\$1,358
\$21,451	\$21,550	\$859	\$441	\$441	\$27,951	\$28,050	\$1,431	\$715	\$823	\$34,451	\$34,550	\$2,036	\$1,105	\$1,368
\$21,551	\$21,650	\$867	\$445	\$445	\$28,051	\$28,150	\$1,440	\$721	\$831	\$34,551	\$34,650	\$2,045	\$1,111	\$1,377
\$21,651	\$21,750	\$875	\$449	\$449	\$28,151	\$28,250	\$1,450	\$727	\$839	\$34,651	\$34,750	\$2,054	\$1,117	\$1,386
\$21,751	\$21,850	\$883	\$453	\$453	\$28,251	\$28,350	\$1,459	\$733	\$847	\$34,751	\$34,850	\$2,064	\$1,123	\$1,396
\$21,851	\$21,950	\$891	\$457	\$457	\$28,351	\$28,450	\$1,468	\$739	\$855	\$34,851	\$34,950	\$2,073	\$1,129	\$1,405
\$21,951	\$22,050	\$899	\$461	\$461	\$28,451	\$28,550	\$1,478	\$745	\$863	\$34,951	\$35,050	\$2,082	\$1,135	\$1,414
\$22,051	\$22,150	\$907	\$465	\$465	\$28,551	\$28,650	\$1,487	\$751	\$871	\$35,051	\$35,150	\$2,091	\$1,141	\$1,424
\$22,151	\$22,250	\$915	\$469	\$469	\$28,651	\$28,750	\$1,496	\$757	\$879	\$35,151	\$35,250	\$2,101	\$1,147	\$1,433
\$22,251	\$22,350	\$923	\$473	\$473	\$28,751	\$28,850	\$1,506	\$763	\$887	\$35,251	\$35,350	\$2,110	\$1,153	\$1,442
\$22,351	\$22,450	\$931	\$477	\$479	\$28,851	\$28,950	\$1,515	\$769	\$895	\$35,351	\$35,450	\$2,119	\$1,159	\$1,451
\$22,451	\$22,550	\$939	\$481	\$485	\$28,951	\$29,050	\$1,524	\$775	\$903	\$35,451	\$35,550	\$2,129	\$1,165	\$1,461
\$22,551	\$22,650	\$947	\$485	\$491	\$29,051	\$29,150	\$1,533	\$781	\$911	\$35,551	\$35,650	\$2,138	\$1,171	\$1,470
\$22,651	\$22,750	\$955	\$489	\$497	\$29,151	\$29,250	\$1,543	\$787	\$919	\$35,651	\$35,750	\$2,147	\$1,177	\$1,479
\$22,751	\$22,850	\$963	\$493	\$503	\$29,251	\$29,350	\$1,552	\$793	\$927	\$35,751	\$35,850	\$2,157	\$1,183	\$1,489
\$22,851	\$22,950	\$971	\$497	\$509	\$29,351	\$29,450	\$1,561	\$799	\$935	\$35,851	\$35,950	\$2,166	\$1,189	\$1,498
\$22,951	\$23,050	\$979	\$501	\$515	\$29,451	\$29,550	\$1,571	\$805	\$943	\$35,951	\$36,050	\$2,175	\$1,195	\$1,507
\$23,051	\$23,150	\$987	\$505	\$521	\$29,551	\$29,650	\$1,580	\$811	\$951	\$36,051	\$36,150	\$2,184	\$1,201	\$1,517
\$23,151	\$23,250	\$995	\$509	\$527	\$29,651	\$29,750	\$1,589	\$817	\$959	\$36,151	\$36,250	\$2,194	\$1,207	\$1,526
\$23,251	\$23,350	\$1,003	\$513	\$533	\$29,751	\$29,850	\$1,599	\$823	\$967	\$36,251	\$36,350	\$2,203	\$1,213	\$1,535
\$23,351	\$23,450	\$1,011	\$517	\$539	\$29,851	\$29,950	\$1,608	\$829	\$975	\$36,351	\$36,450	\$2,212	\$1,219	\$1,544
\$23,451	\$23,550	\$1,019	\$521	\$545	\$29,951	\$30,050	\$1,617	\$835	\$983	\$36,451	\$36,550	\$2,222	\$1,225	\$1,554
\$23,551	\$23,650	\$1,027	\$525	\$551	\$30,051	\$30,150	\$1,626	\$841	\$991	\$36,551	\$36,650	\$2,231	\$1,231	\$1,563
\$23,651	\$23,750	\$1,035	\$529	\$557	\$30,151	\$30,250	\$1,636	\$847	\$999	\$36,651	\$36,750	\$2,240	\$1,237	\$1,572
\$23,751	\$23,850	\$1,043	\$533	\$563	\$30,251	\$30,350	\$1,645	\$853	\$1,007	\$36,751	\$36,850	\$2,250	\$1,243	\$1,582
\$23,851	\$23,950	\$1,051	\$537	\$569	\$30,351	\$30,450	\$1,654	\$859	\$1,015	\$36,851	\$36,950	\$2,259	\$1,249	\$1,591
\$23,951	\$24,050	\$1,059	\$541	\$575	\$30,451	\$30,550	\$1,664	\$865	\$1,023	\$36,951	\$37,050	\$2,268	\$1,255	\$1,600
\$24,051	\$24,150	\$1,068	\$545	\$581	\$30,551	\$30,650	\$1,673	\$871	\$1,031	\$37,051	\$37,150	\$2,277	\$1,261	\$1,610
\$24,151	\$24,250	\$1,078	\$549	\$587	\$30,651	\$30,750	\$1,682	\$877	\$1,039	\$37,151	\$37,250	\$2,287	\$1,267	\$1,619
\$24,251	\$24,350	\$1,087	\$553	\$593	\$30,751	\$30,850	\$1,692	\$883	\$1,047	\$37,251	\$37,350	\$2,296	\$1,273	\$1,628
\$24,351	\$24,450	\$1,096	\$557	\$599	\$30,851	\$30,950	\$1,701	\$889	\$1,055	\$37,351	\$37,450	\$2,305	\$1,279	\$1,637
\$24,451	\$24,550	\$1,106	\$561	\$605	\$30,951	\$31,050	\$1,710	\$895	\$1,063	\$37,451	\$37,550	\$2,315	\$1,285	\$1,647
\$24,551	\$24,650	\$1,115	\$565	\$611	\$31,051	\$31,150	\$1,719	\$901	\$1,071	\$37,551	\$37,650	\$2,324	\$1,291	\$1,656
\$24,651	\$24,750	\$1,124	\$569	\$617	\$31,151	\$31,250	\$1,729	\$907	\$1,079	\$37,651	\$37,750	\$2,333	\$1,297	\$1,665
\$24,751	\$24,850	\$1,134	\$573	\$623	\$31,251	\$31,350	\$1,738	\$913	\$1,087	\$37,751	\$37,850	\$2,343	\$1,303	\$1,675
\$24,851	\$24,950	\$1,143	\$577	\$629	\$31,351	\$31,450	\$1,747	\$919	\$1,095	\$37,851	\$37,950	\$2,352	\$1,309	\$1,684
\$24,951	\$25,050	\$1,152	\$581	\$635	\$31,451	\$31,550	\$1,757	\$925	\$1,103	\$37,951	\$38,050	\$2,361	\$1,317	\$1,693
\$25,051	\$25,150	\$1,161	\$585	\$641	\$31,551	\$31,650	\$1,766	\$931	\$1,111	\$38,051	\$38,150	\$2,370	\$1,325	\$1,703
\$25,151	\$25,250	\$1,171	\$589	\$647	\$31,651	\$31,750	\$1,775	\$937	\$1,119	\$38,151	\$38,250	\$2,380	\$1,333	\$1,712
\$25,251	\$25,350	\$1,180	\$593	\$653	\$31,751	\$31,850	\$1,785	\$943	\$1,127	\$38,251	\$38,350	\$2,389	\$1,341	\$1,721
\$25,351	\$25,450	\$1,189	\$597	\$659	\$31,851	\$31,950	\$1,794	\$949	\$1,135	\$38,351	\$38,450	\$2,398	\$1,349	\$1,730
\$25,451	\$25,550	\$1,199	\$601	\$665	\$31,951	\$32,050	\$1,803	\$955	\$1,143	\$38,451	\$38,550	\$2,408	\$1,357	\$1,740
\$25,551	\$25,650	\$1,208	\$605	\$671	\$32,051	\$32,150	\$1,812	\$961	\$1,151	\$38,551	\$38,650	\$2,417	\$1,365	\$1,749
\$25,651	\$25,750	\$1,217	\$609	\$677	\$32,151	\$32,250	\$1,822	\$967	\$1,159	\$38,651	\$38,750	\$2,426	\$1,373	\$1,758
\$25,751	\$25,850	\$1,227	\$613	\$683	\$32,251	\$32,350	\$1,831	\$973	\$1,167	\$38,751	\$38,850	\$2,436	\$1,381	\$1,768
\$25,851	\$25,950	\$1,236	\$617	\$689	\$32,351	\$32,450	\$1,840	\$979	\$1,175	\$38,851	\$38,950	\$2,445	\$1,389	\$1,777

California Tax Table

To Find Your Tax:

1. Find the amount of your taxable income on line 15 of Form 540A or line 17 of Form 540.
2. Read down the column titled "If the Taxable Income is . . ." Find the amounts which apply to your taxable income.
3. Read across the column titled "The Tax For Filing Status." Find the amount of tax which applies to your filing status.

If The Taxable Income Is . . .		The Tax For Filing Status			If The Taxable Income Is . . .		The Tax For Filing Status			If The 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
\$38,951	\$39,050	\$2,454	\$1,397	\$1,786	\$41,951	\$42,050	\$2,733	\$1,637	\$2,065	\$44,951	\$45,050	\$3,012	\$1,877	\$2,344
\$39,051	\$39,150	\$2,463	\$1,405	\$1,796	\$42,051	\$42,150	\$2,742	\$1,645	\$2,075	\$45,051	\$45,150	\$3,021	\$1,885	\$2,354
\$39,151	\$39,250	\$2,473	\$1,413	\$1,805	\$42,151	\$42,250	\$2,752	\$1,653	\$2,084	\$45,151	\$45,250	\$3,031	\$1,893	\$2,363
\$39,251	\$39,350	\$2,482	\$1,421	\$1,814	\$42,251	\$42,350	\$2,761	\$1,661	\$2,093	\$45,251	\$45,350	\$3,040	\$1,901	\$2,372
\$39,351	\$39,450	\$2,491	\$1,429	\$1,823	\$42,351	\$42,450	\$2,770	\$1,669	\$2,102	\$45,351	\$45,450	\$3,049	\$1,909	\$2,381
\$39,451	\$39,550	\$2,501	\$1,437	\$1,833	\$42,451	\$42,550	\$2,780	\$1,677	\$2,112	\$45,451	\$45,550	\$3,059	\$1,917	\$2,391
\$39,551	\$39,650	\$2,510	\$1,445	\$1,842	\$42,551	\$42,650	\$2,789	\$1,685	\$2,121	\$45,551	\$45,650	\$3,068	\$1,925	\$2,400
\$39,651	\$39,750	\$2,519	\$1,453	\$1,851	\$42,651	\$42,750	\$2,798	\$1,693	\$2,130	\$45,651	\$45,750	\$3,077	\$1,933	\$2,409
\$39,751	\$39,850	\$2,529	\$1,461	\$1,861	\$42,751	\$42,850	\$2,808	\$1,701	\$2,140	\$45,751	\$45,850	\$3,087	\$1,941	\$2,419
\$39,851	\$39,950	\$2,538	\$1,469	\$1,870	\$42,851	\$42,950	\$2,817	\$1,709	\$2,149	\$45,851	\$45,950	\$3,096	\$1,949	\$2,428
\$39,951	\$40,050	\$2,547	\$1,477	\$1,879	\$42,951	\$43,050	\$2,826	\$1,717	\$2,158	\$45,951	\$46,050	\$3,105	\$1,957	\$2,437
\$40,051	\$40,150	\$2,556	\$1,485	\$1,889	\$43,051	\$43,150	\$2,835	\$1,725	\$2,168	\$46,051	\$46,150	\$3,114	\$1,965	\$2,447
\$40,151	\$40,250	\$2,566	\$1,493	\$1,898	\$43,151	\$43,250	\$2,845	\$1,733	\$2,177	\$46,151	\$46,250	\$3,124	\$1,973	\$2,456
\$40,251	\$40,350	\$2,575	\$1,501	\$1,907	\$43,251	\$43,350	\$2,854	\$1,741	\$2,186	\$46,251	\$46,350	\$3,133	\$1,981	\$2,465
\$40,351	\$40,450	\$2,584	\$1,509	\$1,916	\$43,351	\$43,450	\$2,863	\$1,749	\$2,195	\$46,351	\$46,450	\$3,142	\$1,989	\$2,474
\$40,451	\$40,550	\$2,594	\$1,517	\$1,926	\$43,451	\$43,550	\$2,873	\$1,757	\$2,205	\$46,451	\$46,550	\$3,152	\$1,997	\$2,484
\$40,551	\$40,650	\$2,603	\$1,525	\$1,935	\$43,551	\$43,650	\$2,882	\$1,765	\$2,214	\$46,551	\$46,650	\$3,161	\$2,005	\$2,493
\$40,651	\$40,750	\$2,612	\$1,533	\$1,944	\$43,651	\$43,750	\$2,891	\$1,773	\$2,223	\$46,651	\$46,750	\$3,170	\$2,013	\$2,502
\$40,751	\$40,850	\$2,622	\$1,541	\$1,954	\$43,751	\$43,850	\$2,901	\$1,781	\$2,233	\$46,751	\$46,850	\$3,180	\$2,021	\$2,512
\$40,851	\$40,950	\$2,631	\$1,549	\$1,963	\$43,851	\$43,950	\$2,910	\$1,789	\$2,242	\$46,851	\$46,950	\$3,189	\$2,029	\$2,521
\$40,951	\$41,050	\$2,640	\$1,557	\$1,972	\$43,951	\$44,050	\$2,919	\$1,797	\$2,251	\$46,951	\$47,050	\$3,198	\$2,037	\$2,530
\$41,051	\$41,150	\$2,649	\$1,565	\$1,982	\$44,051	\$44,150	\$2,928	\$1,805	\$2,261	\$47,051	\$47,150	\$3,207	\$2,045	\$2,540
\$41,151	\$41,250	\$2,659	\$1,573	\$1,991	\$44,151	\$44,250	\$2,938	\$1,813	\$2,270	\$47,151	\$47,250	\$3,217	\$2,053	\$2,549
\$41,251	\$41,350	\$2,668	\$1,581	\$2,000	\$44,251	\$44,350	\$2,947	\$1,821	\$2,279	\$47,251	\$47,350	\$3,226	\$2,061	\$2,558
\$41,351	\$41,450	\$2,677	\$1,589	\$2,009	\$44,351	\$44,450	\$2,956	\$1,829	\$2,288	\$47,351	\$47,450	\$3,235	\$2,069	\$2,567
\$41,451	\$41,550	\$2,687	\$1,597	\$2,019	\$44,451	\$44,550	\$2,966	\$1,837	\$2,298	\$47,451	\$47,550	\$3,245	\$2,077	\$2,577
\$41,551	\$41,650	\$2,696	\$1,605	\$2,028	\$44,551	\$44,650	\$2,975	\$1,845	\$2,307	\$47,551	\$47,650	\$3,254	\$2,085	\$2,586
\$41,651	\$41,750	\$2,705	\$1,613	\$2,037	\$44,651	\$44,750	\$2,984	\$1,853	\$2,316	\$47,651	\$47,750	\$3,263	\$2,093	\$2,595
\$41,751	\$41,850	\$2,715	\$1,621	\$2,047	\$44,751	\$44,850	\$2,994	\$1,861	\$2,326	\$47,751	\$47,850	\$3,273	\$2,101	\$2,605
\$41,851	\$41,950	\$2,724	\$1,629	\$2,056	\$44,851	\$44,950	\$3,003	\$1,869	\$2,335	\$47,851	\$47,950	\$3,282	\$2,109	\$2,614
										\$47,951	\$48,050	\$3,291	\$2,118	\$2,623
										OVER	\$48,050	\$3,296	\$2,123	\$2,628
										PLUS 9.3% OF THE AMOUNT	OVER \$48,050			

Information About California Sales And Use Tax

If you purchased goods from an out-of-state retailer (such as a mail-order firm) and sales tax would have been charged if you had purchased the goods in California, you owe use tax on your purchase if the out-of-state retailer did not collect the tax. Your tax liability may be calculated by multiplying the sales tax rate in your area times the cost of the goods purchased. You may pay your tax liability by sending payment to the State Board of Equalization, P.O. Box 942879, Sacramento, CA 94279-0001, with a brief letter listing your name, address, a description and cost of the goods purchased, and the name and address of the out-of-state retailer.

If you have a question as to which goods are taxable, you should contact the nearest office of the State Board of Equalization whose address and telephone number may be found in the State Government section of your telephone directory.