

# California Resident Income Tax Return 1996

FORM

# 540A

Use the California mailing label. If you do not have the label, please print or type.

## Step 1 Name and Address

Your first name and initial	Last name	Your social security number	Do Not Write In These Spaces
If joint return, spouse's first name and initial	Last name	Spouse's social security number	
Present home address — number and street including PO Box or rural route		Apt. no.	
City, town or post office, state and ZIP code			

## Step 2 Filing Status

Check only one.

- 1  Single
- 2  Married filing joint return (even if only one spouse had income)
- 3  Married filing separate return. Enter spouse's social security number above and full name here \_\_\_\_\_
- 4  Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter child's name \_\_\_\_\_
- 5  Qualifying widow(er) with dependent child. Enter year spouse died 19 \_\_\_\_\_

## Step 3 Exemptions

Do not enter dollar amounts in the boxes.

Attach check or money order here.

- 6 If your parent(s), or someone else, can claim you (or your spouse, if married) as a dependent on their tax return, even if that person chooses not to, check here ● 6
  - 7 Personal: If you checked box 1, 3 or 4 above, enter 1. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions. 7
  - 8 Blind: If you (or if married, your spouse) are visually impaired, enter 1. If both are visually impaired, enter 2. 8
  - 9 Senior: If you (or if married, your spouse) are 65 or older, enter 1. If both are 65 or older, enter 2. ● 9
  - 10 Dependents: Enter name and relationship. Do not include yourself, your spouse or the person you listed on line 4. 10
- Enter the total number of dependents 11

## Step 4 Taxable Income

- 12 a State wages from your Form(s) W-2, box 17 ● 12a \_\_\_\_\_
- 12 b Federal adjusted gross income from your: TeleFile Tax Record, line H; Form 1040EZ, line 4; Form 1040A, line 16; or Form 1040, line 31. If this amount is over \$100,000, STOP; you must file Form 540. 12b \_\_\_\_\_
- 13 Total California income adjustments. Enter the amount from Side 2, Part I, line 7 ● 13 \_\_\_\_\_
- 14 Subtract line 13 from line 12b. This is your California adjusted gross income. See instructions ● 14 \_\_\_\_\_
- 15 Enter the  California **itemized deductions** from line 5 of the worksheet in the instructions, or larger of:  California **standard deduction** for your filing status from the chart in the instructions ● 15 \_\_\_\_\_
- 16 Subtract line 15 from line 14. This is your taxable income. If less than zero, enter -0- 16 \_\_\_\_\_

## Step 5 Tax and Credits

- 17 Tax. Use the tax table or tax rate schedules to find the tax on the amount shown on line 16 17 \_\_\_\_\_
- 18 Exemption credits. If line 14 is less than: \$30,000 (single or head of household); \$40,000 (married filing joint or qualifying widow(er)); or \$20,000 (married filing separate), multiply \$67 by the amount on line 11. Otherwise, see instructions 18 \_\_\_\_\_
- 23 Subtract line 18 from line 17. This is your total tax. If less than zero, enter -0- ● 23 \_\_\_\_\_

## Step 6 Overpaid Tax or Tax Due

Attach copy of your Form(s) W-2, W-2G and 1099-R here.

- 24 California income tax withheld. Enter total from all 1996 Form(s) W-2, W-2G and 1099-R. Be sure to attach these forms to the left ■ 24 \_\_\_\_\_
- 25 1996 California estimated tax and amount applied from 1995 return. Include amount paid with extension payment voucher, form FTB 3519. ■ 25 \_\_\_\_\_
- 27 Did you or your spouse have at least 2 employers in 1996 who paid you more than \$31,767 in wages?  
Yes. See instructions. No. Go to line 28 ■ 27 \_\_\_\_\_
- 28 Add line 24, line 25 and line 27. These are your total payments and credits 28 \_\_\_\_\_
- 29 If line 28 is more than line 23, subtract line 23 from line 28. This is your overpaid tax. 29 \_\_\_\_\_
- 30 Enter the amount of line 29 you want applied to your 1997 estimated tax. ■ 30 \_\_\_\_\_
- 31 Subtract line 30 from line 29. This is the amount of overpaid tax available this year. ■ 31 \_\_\_\_\_
- 32 If line 28 is less than line 23, subtract line 28 from line 23. This is the amount of tax due. 32 \_\_\_\_\_

## Step 7 Refund or Amount You Owe

- 34 Total contributions. Enter amount from Side 2, Part II, line 13 ● 34 \_\_\_\_\_
- 35 Subtract line 34 from line 31. Enter the result here and go to Side 2, Part III to sign your return. You have a **REFUND** or **NO AMOUNT DUE**. ■ 35 \_\_\_\_\_
- 36 Add line 32 and line 34. Enter the result here and go to Side 2, Part III to sign your return. This is the **AMOUNT YOU OWE**. ■ 36 \_\_\_\_\_
- 37 Underpayment of estimated tax. If form FTB 5805 is attached, check here  ■ 37 \_\_\_\_\_
- 38 If you do not need California income tax forms mailed to you next year, check here  ●  38 \_\_\_\_\_

**Part I**

**California  
Income  
Adjustments**  
See instructions

1	State income tax refund from Form 1040, line 10. See instructions . . . . .	1	_____
2	Unemployment compensation from federal TeleFile Tax Record, line D; Form 1040EZ, line 3; Form 1040A, line 12; or Form 1040, line 19. See instructions . . . . .	2	_____
3	Social security benefits or tier 1 and tier 2 railroad retirement benefits. See instructions . . . . .	3	_____
4	California nontaxable interest or dividend income. See instructions . . . . .	4	_____
5	IRA distributions. See instructions . . . . .	5	_____
6	Pensions and annuities. See instructions . . . . .	6	_____
7	<b>Total California income adjustments.</b> Add line 1 through line 6. Enter here and on Side 1, line 13 . . . . .	7	_____

**Part II**

**Contributions**

1	Contribution to California Seniors Special Fund. See instructions . . . . .	◀ 47 ▶	1	_____	
You may make a contribution of \$1 or more to the following funds:					
2	Alzheimer's Disease/Related Disorders Fund . . . . .	◀ 48 ▶	2	_____	00
3	California Fund for Senior Citizens . . . . .	◀ 49 ▶	3	_____	00
4	Rare and Endangered Species Preservation Program . . . . .	◀ 50 ▶	4	_____	00
5	State Children's Trust Fund for the Prevention of Child Abuse . . . . .	◀ 51 ▶	5	_____	00
6	California Breast Cancer Research Fund . . . . .	◀ 52 ▶	6	_____	00
7	Veterans Memorial Account . . . . .	◀ 53 ▶	7	_____	00
8	California Firefighters' Memorial Fund . . . . .	◀ 54 ▶	8	_____	00
9	California Public School Library Protection Fund . . . . .	◀ 55 ▶	9	_____	00
10	D.A.R.E. California (Drug Abuse Resistance Education) Fund . . . . .	◀ 56 ▶	10	_____	00
	California Election } 11 Your political party _____ amount (\$25 maximum) . . . . .	▶ 57	11	_____	00
	Campaign Fund } 12 Spouse's political party _____ amount (\$25 maximum) . . . . .	▶ 58	12	_____	00
13	<b>Total contributions.</b> Add line 1 through line 12. Enter here and on Side 1, line 34 . . . . .		13	_____	

**Do not attach your federal return to this return.**

**Part III**

Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct and complete. **9**

Your signature \_\_\_\_\_ Spouse's signature (if filing joint, both must sign) \_\_\_\_\_ Date / / \_\_\_\_\_  
 Daytime phone number (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

**Sign Here** 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 (or yours if self-employed) Firm's address \_\_\_\_\_

It is unlawful to forge a spouse's signature.

**Where to  
Mail Your  
Return**

**IF YOU HAVE A REFUND or NO AMOUNT DUE** (Side 1, line 35)  
 Mail your return to:  
**FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0000**

**IF YOU HAVE AN AMOUNT DUE** (Side 1, line 36)  
 Make a check or money order payable to "Franchise Tax Board" for the full amount you owe. Write your social security number and "1996 Form 540A" on the check or money order. Attach it to your Form 540A and mail to:  
**FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001**

**Due to a tax law change, renter's credit has been eliminated for 1996.  
 You may not claim the credit on your personal income tax return.**

- Be sure to file your return by April 15, 1997.
- Do not attach a copy of your federal return.
- If you cannot file your return by April 15, 1997 and owe tax, be sure to complete form FTB 3519, Payment Voucher for Automatic Extension for Individuals, and pay the amount you owe by April 15, 1997 to avoid late payment penalties and interest.
- Use the preprinted label if you received one. If the information is not correct, make the necessary corrections in ink. If you did not receive a label, print or type your name, social security number, and address in Step 1.