# California Resident Income Tax Return 1997

**Fiscal year filers, enter year ending:** month | year | 1 | 9 | 9 | 8

**Step 1**

**Name and Address**

<table>
<thead>
<tr>
<th>Your first name</th>
<th>Initial</th>
<th>Last name</th>
<th>Your social security number</th>
<th>Do Not Write In These Spaces</th>
</tr>
</thead>
<tbody>
<tr>
<td>Spouse's first name</td>
<td>Initial</td>
<td>Last name</td>
<td>Spouse's social security number</td>
<td>P</td>
</tr>
</tbody>
</table>

**Present home address—number and street including PO Box or rural route**

<table>
<thead>
<tr>
<th>City, town or post office</th>
<th>State</th>
<th>ZIP Code</th>
</tr>
</thead>
</table>

**Use mailing label or print.**

**Step 2**

**Filing Status**

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

**Step 3**

**Exemptions**

- [ ] 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
- [ ] Blind: If you (or if married, your spouse) are visually impaired, enter 1. If both are visually impaired, enter 2
- [ ] Senior: If you (or if married, your spouse) are 65 or older, enter 1. If both are 65 or older, enter 2
- [ ] Dependents: Enter name and relationship. Do not include yourself, your spouse or the person listed on line 4.

**Step 4**

**Taxable Income**

- [ ] State wages from your Form(s) W-2, box 17
- [ ] Federal adjusted gross income from Form 1040, line 32, Form 1040A, line 16, Form 1040EZ, line 4 or TeleFile Tax Record, line H
- [ ] California adjustments – subtractions. Enter the amount from Schedule CA (540), line 32, column B

**Caution:** If the amount on Schedule CA (540), line 32, column B is a negative number, see instructions.

- [ ] Subtotal line 14 from line 13. If less than zero, enter the result in parentheses. See instructions.

- [ ] California adjustments – additions. Enter the amount from Schedule CA (540), line 32, column C

**Caution:** If the amount on Schedule CA (540), line 32, column C is a negative number, see instructions.

- [ ] California adjusted gross income. Combine line 15 and line 16

- [ ] Enter the Your California itemized deductions from Schedule CA (540), line 39; OR

**larger of:** Your California standard deduction shown below for your filing status:

- [ ] Married filing joint, Head of household, or Qualifying widow(er) \$5,166
- [ ] Single or Married filing separate \$2,583

(Dependent of someone else and checked box on line 6. See instructions)

- [ ] Add line 18 from line 17. This is your taxable income. If less than zero, enter -0-\n
**Step 5**

**Tax**

- [ ] Tax. Check if from [ ] Tax Table [ ] Tax Rate Schedule [ ] FTB 3800 or [ ] FTB 3803

**Caution:** If under age 14 and you have more than $1,300 of investment income, read the line 20 instructions to see if you must attach form FTB 3800.

- [ ] Exemption credits.

**Caution:** See the line 21 instructions before making an entry on this line. Check if from [ ] Flowchart [ ] Federal AGI limit or [ ] California TMT limit

- [ ] Subtract line 21 from line 20. If less than zero, enter -0-

- [ ] Tax. Check if from [ ] Schedule G-1, Tax on Lump-Sum Distributions; and [ ] form FTB 5870A, Tax on Accumulation Distribution of Trusts

- [ ] Add line 22 and line 23. Continue to Side 2
Step 6

Credits

25 Amount from Side 1, line 24

26 Enter credit name_________________code no._______and amount__________________________

27 Enter credit name_________________code no._______and amount__________________________

28 Enter credit name_________________code no._______and amount__________________________

29 To claim more than three credits, see instructions

30 Add line 28 through line 31. These are your total credits

31 Subtract line 28 through line 31. These are your total credits

Step 7

Other Taxes

32 Alternative minimum tax. Attach Schedule P (540)

33 Other taxes and credit recapture. See instructions

34 Add line 32 through line 33. This is your total tax

Step 8

Payments

35 California income tax withheld. Enter total from your 1997 Form(s) W-2, W-2G, 1099-MISC and 1099-R. Also attach the Form(s) to Side 1

36 Overpaid tax available this year. Subtract line 35 from line 34. These are your total payments

Step 9

Overpaid Tax or Tax Due

37 Did either you or your spouse receive more than $31,767 in wages in 1997? Yes. See instructions. No. Go to line 42

38 Add line 36 through line 41. These are your total payments

Step 10

Contributions

39 Contribution to California Seniors Special Fund. See instructions

40 Alzheimer's Disease/Related Disorders Fund

41 California Fund for Senior Citizens

42 Rare and Endangered Species Preservation Program

43 California Children's Trust Fund for the Prevention of Child Abuse

44 California Breast Cancer Research Fund

45 California Firefighters' Memorial Fund

46 California Public School Library Protection Fund

47 D.A.R.E. California (Drug Abuse Resistance Education) Fund

48 California Military Museum Fund

49 California Fund for Senior Citizens

50 California Firefighters' Memorial Fund

51 California Public School Library Protection Fund

52 D.A.R.E. California (Drug Abuse Resistance Education) Fund

53 California Military Museum Fund

54 California Firefighters' Memorial Fund

55 California Public School Library Protection Fund

56 California Military Museum Fund

57 Add line 45 through line 56. These are your total contributions

Step 11

Refund or Amount You Owe

58 REFUND OR NO AMOUNT DUE. Subtract line 57 from line 45. Mail to:

59 AMOUNT YOU OWE. Add line 46 and line 57. Make a check/money order payable to "Franchise Tax Board" for the full amount. Write your social security number and "1997 Form 540" on it. Complete Form 540-V. Attach both to the front of your Form 540 and mail to:

Step 12

Interest and Penalties

60 Interest, late return penalties and late payment penalties.

61 Underpayment of estimated tax. If form FTB 5805 or 5805F is attached, check here

62 If you do not need California income tax forms mailed to you next year, check here

IMPORTANT: See “Sign Your Return” in the Form 540 instructions to find out if you should attach a copy of your complete federal return. 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.

Your signature

X

Daytime phone number

Spouse's signature (if filing joint, both must sign)

X

Preparer's signature (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

Sign Here

It is unlawful to forge a spouse’s signature.

Side 2 Form 540 C1 1997