

Underpayment of Estimated Tax by Individuals and Fiduciaries

Attach this form to the front of your Form 540, Form 540A, Form 540NR or Form 541. Also, check the box for underpayment of estimated tax located on Form 540, line 63; Form 540A, line 37; Form 540NR, line 72 or Form 541, line 39, whichever applies.

Name(s) as shown on return	Social security number or FEIN
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IMPORTANT

IN MOST CASES, THE FRANCHISE TAX BOARD (FTB) CAN FIGURE THE PENALTY FOR YOU AND YOU DO NOT HAVE TO COMPLETE THIS FORM. SEE GENERAL INFORMATION B.

IF YOU MEET ANY OF THE FOLLOWING CONDITIONS, YOU DO NOT OWE A PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX AND SHOULD NOT COMPLETE OR FILE THIS FORM.

Conditions:

1. 80% of your 1998 California adjusted gross income (AGI) was wages subject to California withholding; or
2. 80% of your 1997 or 1998 tax liability (not including tax on lump-sum distributions and alternative minimum tax) less credits was paid by the amount of tax withheld from your wages for that year. Do not include the withholding credit or estimated tax payments.
3. The amount of your tax liability (not including tax on lump-sum distributions and alternative minimum tax) less credits (including the withholding credit) but not including estimated tax payments for either 1997 or 1998 was less than \$200 (or less than \$100 if married filing a separate return); or
4. Your 1997 return was for a full 12 months (or would have been if you were required to file) and you did not have any tax liability on that return; or
5. The amount of your withholding plus your estimated tax payments, if **paid in the required installments**, is at least 80% of the tax shown on your 1998 return or 100% of the tax shown on your 1997 return AND you are not using the annualized income installment method.

Part I Questions. All filers must complete this part.

- 1 Are you requesting a waiver of the penalty? If yes, provide an explanation below. If you need additional space, attach a statement. See General Information C. Yes No
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- 2 Did you use the annualized income installment method? If yes, see instructions for Part III. Yes No
- 3 Was your California withholding **not** withheld in equal installments and are you able to show the actual amounts withheld per period and the actual dates withheld? If yes, you must enter the uneven amounts withheld on the spaces provided below. Yes No
 Enter the **actual uneven amounts withheld** next to the corresponding quarterly payment due date here:
 4/15/98 \$ _____; 6/15/98 \$ _____; 9/15/98 \$ _____; 1/15/99 \$ _____
- 4 For estates and trusts: Was the date of death less than two years from the end of the tax year? See General Information E. Yes No

Part II Required Annual Payment. All filers must complete this part.

1 Current year tax. Enter your 1998 tax after credits. See instructions.	1	
2 Multiply line 1 by 80% (.80)	2	
3 Withholding taxes. Do not include any estimated tax payments on this line. See instructions.	3	
4 Subtract line 3 from line 1. If less than \$200 (or less than \$100 if married filing a separate return), stop here. You do not owe the penalty. Do not file form FTB 5805	4	
5 Enter the tax shown on your 1997 tax return. See instructions.	5	
6 Required annual payment. Enter the smaller of line 2 or line 5	6	

Short Method Caution: See the instructions to find out if you can use the short method. If you answered Yes to Question 2 in Part I, skip this part and go to Part III. If you answered No to Question 2 in Part I **and** you cannot use the short method, go to Worksheet II in the instructions.

7 Enter the amount, if any, from Part II, line 3 above	7	
8 Enter the total amount, if any, of estimated tax payments you made	8	
9 Add line 7 and line 8	9	
10 Total underpayment for year. Subtract line 9 from line 6. If zero or less, stop here; you do not owe the penalty. Do not file form FTB 5805	10	
11 Multiply line 10 by .057082.	11	
12 • If the amount on line 10 was paid on or after 4/15/99, enter -0-. • If the amount on line 10 was paid before 4/15/99, enter the result of the following computation: Amount on Number of days paid line 10 X before 4/15/99 X .00025	12	
13 PENALTY. Subtract line 12 from line 11. Enter the result here and on Form 540, line 63; Form 540A, line 37; Form 540NR, line 72; or Form 541, line 39. Also check the box on that line	13	

Part III Annualized Income Installment Method Schedule.

Use this schedule ONLY IF you earned taxable income at an UNEVEN RATE during 1998 (Example A). If you earned your income at approximately the same rate each month, then you should not complete this schedule (Example B). If you choose to compute the penalty, see the instructions for Worksheet II – Regular Method to Figure Your Underpayment and Penalty on page 3 of the instructions.

Example A: If you were a commissioned salesperson who earned no income during the first three months of the year, earned most of your income during the following six months and earned very little during the last three months, you should complete this schedule. You may be able to benefit by using the annualized income installment method. The required annualized income installment of estimated tax may be less than your required installment figured under the equal installment method.

Example B: If you worked all year and earned a monthly salary that did not change much during the year, you should not complete this schedule.

Note: To complete this schedule correctly, you must first complete Side 1, Part II, line 1 through line 6.

Estates and trusts, do not use the period ending dates shown to the right. Instead, use the following: 2/28/98, 4/30/98, 7/31/98 and 11/30/98. Fiscal-year filers must adjust dates accordingly.	(a) 1/1/98 to 3/31/98	(b) 1/1/98 to 5/31/98	(c) 1/1/98 to 8/31/98	(d) 1/1/98 to 12/31/98
1 Enter your adjusted gross income (AGI) for each period. Form 540NR filers, see instructions. Estates or trusts, enter the amount from Form 541, line 20 attributable to each period. See instructions				
2 Annualization amounts. Estates or trusts, see instructions	4	2.4	1.5	1
3 Annualized income. Multiply line 1 by line 2				
4 Enter your itemized deductions for the period shown in each column. If you do not itemize deductions, enter -0- here and on line 6. Estates or trusts, enter -0- here, skip to line 9, and enter the amount from line 3 on line 9				
5 Annualization amounts	4	2.4	1.5	1
6 Annualized itemized deductions. Multiply line 4 by line 5. See instructions				
7 Enter your standard deduction from your 1998 Form 540 or Form 540NR, line 18; or Form 540A, line 15. Enter the total standard deduction amount in each column				
8 Enter line 6 or line 7, whichever is larger				
9 Subtract line 8 from line 3				
10 Figure the tax on the amount in each column of line 9 using the tax table or the tax rate schedule in the instructions for Form 540 or Form 540NR. Also, include any tax from form FTB 3803. Estates or trusts, see instructions				
11 Enter the total amount of exemption credits from your 1998 Form 540, line 21; Form 540A, line 18; Form 540NR, line 23; or Form 541, line 22. Enter the total exemption credit amount in each column. See instructions				
12 Subtract line 11 from line 10. Form 540NR filers, complete Worksheet I in the instructions.				
13 Enter the total credit amount from your 1998 Form 540, line 33 or Form 541, line 23. Form 540NR filers, see instructions. Enter the total amount of credits in each column				
14 Subtract line 13 from line 12. If zero or less, enter -0-				
15 Applicable percentage	20%	40%	60%	80%
16 Multiply line 14 by line 15				
COMPLETE LINE 17 THROUGH LINE 23 OF EACH COLUMN BEFORE YOU GO TO THE NEXT COLUMN.				
17 Enter the combined amounts shown on line 23 from all preceding columns				
18 Subtract line 17 from line 16. If zero or less, enter -0-				
19 In each column, enter 1/4 of the amount on form FTB 5805, Part II, line 6				
20 Enter the amount from line 22 from the preceding column				
21 Add line 19 and line 20				
22 If line 21 is more than line 18, subtract line 18 from line 21. Otherwise, enter -0-				
23 Enter line 18 or line 21, whichever is less. Transfer these amounts to Worksheet II – Regular Method to Figure Your Underpayment and Penalty, line 1				

Note: If you use the annualized income installment method for one payment due date, you must use it for all payment due dates. This schedule automatically selects the smaller of your annualized income installment or your regular installment.

Instructions for Form FTB 5805

Underpayment of Estimated Tax by Individuals and Fiduciaries

General Information

Tax Law Changes

For taxable years beginning on or after January 1, 1998, California legislation conformed to the federal provision that requires certain high-income taxpayers to use 105% (instead of 100%) of the tax shown on their previous year's return in the computation of the required annual payment. However, California legislation also provided a waiver for the increased portion of the penalty when it applies for tax year 1998. Therefore, when completing form FTB 5805, Part II, line 5, use 100% of the tax shown on your 1997 return (see Specific Line Instructions).

A Purpose

Use form FTB 5805 to see if you owe a penalty for underpaying your estimated tax and, if you do, to figure the amount of the penalty.

B Who Must File

Generally, you do not have to complete this form. After you file your return the Franchise Tax Board (FTB) can figure the amount of any penalty for you and send you a bill. If the FTB figures your penalty and sends you a bill, you must pay the penalty within 15 days of the billing to avoid additional interest charges. However, you must complete this form and attach it to the front of your return if you answered "Yes" to any of the questions in Part I (estates and trusts, see General Information E).

C Waiver of the Penalty

You may request a waiver of the penalty if:

- You underpaid an estimated tax installment due to a casualty, disaster or other unusual circumstance and it would be inequitable to impose the penalty;
- You retired after age 62 or became disabled in 1997 or 1998 and your underpayment was due to reasonable cause; or
- You underpaid your estimated installments because of changes made by SB 519 (Stats. 1998, Ch. 7), or AB 2797 (Stats. 1998, Ch. 322).

To request a waiver:

- Check the "Yes" box on form FTB 5805, Part I, Question 1, and provide an explanation in the space provided of the reason you are requesting a waiver of the estimate penalty. If you need additional space, attach a statement;
- Check the box on Form 540, line 63; or Form 540NR, line 72; and
- Attach form FTB 5805 to the front of your return on top of any check, money order, Form W-2, Form 1099 or other special documentation.

D Annualized Income Installment Method

If you use the annualized income installment method to determine your estimate payment requirements, you must complete form FTB 5805, including Side 2. Attach it to the front of your return on top of any check, money order,

Form W-2, Form 1099 or other special documentation. Also check the box on your return for underpayment of estimated tax.

E Estates and Trusts

Estates and trusts are required to make quarterly estimated tax payments. Estates and grantor trusts, which receive the residue of the decedent's estate, are required to make estimated income tax payments for any year ending two or more years after the date of the decedent's death. If you answered "Yes" to Question 4, complete Part I **only** and attach form FTB 5805 to the front of your return.

Note: Exempt trusts should use form FTB 5806, Underpayment of Estimated Tax by Corporations.

F Nonresidents and New Residents

The penalty for the underpayment of estimated tax applies to nonresidents and new residents. See the conditions listed in the box labeled "Important" on Side 1 of form FTB 5805.

G Farmers and Fishermen

You are considered a farmer or fisherman if at least two-thirds (2/3) of your annual gross income for 1997 or 1998 is from farming or fishing. Farmers and fishermen are required to make one estimate payment. For calendar year taxpayers, the due date is January 15, 1999. If you file Form 540 or Form 541 and pay the entire tax due by March 1, 1999, you do not owe a penalty for underpaying estimated tax. Otherwise, use form FTB 5805F, Underpayment of Estimated Tax by Farmers and Fishermen, to figure your penalty.

H Due Dates for Estimated Tax Installments

If you are a calendar year taxpayer, the estimated tax installment due dates for 1998 were:

- First quarter — April 15, 1998
- Second quarter — June 15, 1998
- Third quarter — September 15, 1998
- Fourth quarter — January 15, 1999

Fiscal-year filers must pay estimated tax installments on the 15th day of the 4th, 6th, and 9th months of their fiscal year and the 1st month of the following fiscal year.

The penalty is figured separately for each due date. Therefore, you may owe a penalty for an earlier installment due date, even if you pay enough tax later to make up the underpayment.

If a due date falls on a Saturday, Sunday or legal holiday, use the next business day.

I Filing an Early Return in Place of the 4th Installment

If you file your 1998 tax return by February 1, 1999, and pay the entire balance due, you do not have to make your last estimate payment. Fiscal-year filers must file their return and pay their tax before the first day of the 2nd month after the end of their taxable year.

J Amended Return

If you file an amended return on or before the due date of your original return, use the tax, credit and other amounts shown on your amended return to figure your penalty for underpayment of estimated tax. If you file an amended return after the due date of the original return, you must use the amounts shown on the original return to figure the penalty.

K Penalty Rates

The rates used to determine the amount of your penalty are established at various dates throughout the year. If an installment of estimated tax for any quarter remained unpaid or underpaid for more than one rate period, the penalty for that underpayment will be computed using more than one rate when applicable.

The following rates apply to the 1998 computation period:

- 9% 4-15-98 through 12-31-98
- 8% 1-1-99 through 6-30-99

Fiscal-year filers: the rates for the periods 7/1/99 through 12/31/99 and 1/1/00 through 3/15/00 will be determined by the FTB in March 1999 and September 1999, respectively.

Call the FTB's F.A.S.T. (Fast Answers about State Taxes), automated toll-free phone service to get updated penalty rates.

How to Use F.A.S.T.

F.A.S.T. is available in English and Spanish to callers with touch-tone telephones.

F.A.S.T. is available 24 hours a day, seven days a week.

From within the United States, call (800) 338-0505

From outside the United States, call (not toll free) (916) 845-6600

To get the updated penalty rate, call the F.A.S.T. number, select general tax information, follow the recorded instructions and enter code number **403** when instructed.

Specific Line Instructions

Part II — Computing the Required Annual Payment

Use this part to compute the amount of estimated tax that you were required to pay.

Line 1 — Enter your tax liability (excluding any tax on lump-sum distributions) from your 1998 Form 540, line 34; Form 540A, line 23; Form 540NR, line 43; or Form 541, line 25.

Line 3 — Enter the amounts from your 1998 Form 540, line 38 and line 41; Form 540A, line 24 and line 27; Form 540NR, line 47 and line 50; or Form 541, line 28.

Line 5 — Enter your tax liability (excluding any tax on lump-sum distributions) from your 1997 Form 540, line 34; or Form 540A, line 23; or Form 540NR, line 43; or Form 541, line 25.

Short Method

You may use the short method only if you are a calendar year taxpayer and:

1. You made no estimated tax payments or your only payments were withheld California income tax; or
2. You paid estimated tax in four equal amounts on the due dates.

Note: If any payment was made earlier than the due date, you may use the short method, but using it may cause you to pay a larger penalty than using the regular method. If the payment was only a few days early, the difference is likely to be small.

You may **not** use the short method if either of the following apply:

1. You made any estimated tax payment late; or
2. You answered "Yes" to Part I, Question 3.

If you can use the short method, use Part II, line 1 through line 10 to figure your total underpayment for the year, and line 11 through line 13 to figure the penalty.

Part III - Annualized Income Installment Method

If your income varied during the year, you may be able to lower or eliminate the amount of one or more required installments by using the annualized income installment method. Use Part III to figure the required installment amount to enter on Worksheet II - Regular Method to Figure Your Underpayment and Penalty, line 1.

Use line 1 through line 16 to compute your current year tax, per quarter, based on your income as you earned it. Then, use line 17 through line 23 to compute your required installment for each quarter. (The total of all amounts entered on line 23 should equal the amount from Part II, line 6.)

If you use the annualized income installment method for any payment due date, you must use it for all payment due dates. To figure the amount of each required installment, Part III automatically selects the smaller of the annualized income installment or the regular installment (increased by the amount saved by using the annualized income installment method in figuring earlier installments).

Note: If you are filing Form 540NR, see Form 540NR Instructions for Part III at the end of this section.

Line 1 - Figure your total income for the period minus your adjustments to income for the period. Include your share of partnership or S corporation income or loss items for the period.

Line 2 - Form 541 filers. Do not use amounts shown in column (a) through column (d). Instead, use 6, 3, 1.71429, and 1.09091, respectively, as the annualization amounts.

Line 6 - Multiply line 4 by line 5 and enter the result on line 6. Your annualized itemized deductions are limited if, in any quarter, line 3 is greater than:

- \$233,556 (married filing joint or qualifying widow(er)); or
- \$116,777 (single or married filing separate); or
- \$175,166 (head of household).

Use the following worksheet to figure the amount to enter on line 6 for each period line 3 reaches the above amounts.

1	Enter the amount from Part III, line 4	1	_____
2	Using California amounts, add the amounts on federal Schedule A, line 4, line 13 and line 19 plus any gambling losses included on line 27	2	_____
3	Subtract line 2 from line 1	3	_____
4	Enter the number from Part III, line 5	4	_____
5	Multiply the amount on line 1 by line 4	5	_____
	Note: If the amount on line 3 is zero, stop here and enter the amount from line 5 on Part III, line 6.		
6	Multiply the amount on line 3 by the number on line 4	6	_____
7	Multiply the amount on line 6 by 80% (.80)	7	_____
8	Enter the amount from Part III, line 3	8	_____
9	Enter the amount shown above for your filing status	9	_____
10	Subtract line 9 from line 8	10	_____
11	Multiply the amount on line 10 by 6% (.06)	11	_____
12	Enter the smaller of line 7 or line 11	12	_____
13	Subtract line 12 from line 5. Enter the result here and on Part III, line 6	13	_____

Line 10 - Form 541 filers. Figure the tax on the amount in each column of line 9 using the tax table or tax rate schedule in your tax booklet. Also, include any tax from:

- FTB 5870A, Tax on Accumulation Distribution of Trusts; or
- IRC Section 453A tax.

Line 11 - If your exemption credits were limited by adjusted gross income (AGI), it may be to your advantage to make a separate computation for each period. If you choose, you may complete the exemption credit worksheet in your tax booklet for each period.

Line 13 - Enter the special credits you are entitled to because of events that occurred during the months shown in the column headings.

Credit Limitation - If your special credits were limited by tentative minimum tax (TMT), it may be to your advantage to make a separate computation for each period. If you choose, you may complete a separate Schedule P (540 or 541) for each period.

Form 540NR Instructions for Part III

Use these instructions only if you are filing Form 540NR.

Line 1 - Enter your total adjusted gross income (AGI) for each period. Your total AGI is your AGI for the period from all sources.

Line 12 - As a nonresident or part-year resident, you must figure your tax based on your total income. You then must determine your California tax liability by multiplying the tax by the ratio of California AGI to total AGI. To do this, complete Worksheet I below.

California AGI is all of the income you earned while you were a California resident plus any income received from sources within California while you were a nonresident, less applicable income adjustments. For more information, see the instructions for Schedule CA (540NR), California Adjustments - Nonresident or Part-Year Residents, column E.

Line 13 - Refigure Form 540NR, line 31 through line 42 prorating the credits on line 31 through line 36 using the ratio from Line D of Worksheet I below.

Worksheet I - Prorated Tax for Form 540NR Filers

	1/1/98 to 3/31/98	1/1/98 to 5/31/98	1/1/98 to 8/31/98	1/1/98 to 12/31/98
A California AGI	_____	_____	_____	_____
B Annualization amounts	4	2.4	1.5	1
C Multiply line A by line B	_____	_____	_____	_____
D Ratio. Divide line C by Part III, line 3	_____	_____	_____	_____
E Subtract Part III, line 11 from Part III, line 10	_____	_____	_____	_____
F Multiply line D by line E. Enter the result here and on Part III, line 12	_____	_____	_____	_____

Instructions for Worksheet II – Regular Method to Figure Your Underpayment and Penalty

Part I — Figure Your Underpayment

Line 1 – Enter in column (a) through column (d) the amount of your required installment. For most taxpayers this is the amount shown on form FTB 5805, Side 1, Part II, line 6 divided by 4. If you use the annualized income installment method, enter the amount from form FTB 5805, Side 2, Part III, line 23.

Line 2 – Enter the estimate payments made by the date at the top of each column.

Include any overpayment of tax from your 1997 return that you elected to apply to the 1998 estimated tax. Enter this amount in column (a).

Divide by 4 the amount you entered on form FTB 5805, Part II, line 3, and enter the result in each column, unless you can show it was withheld otherwise.

Note: If your California withholding was not withheld in equal installments, and you are able to show the actual amounts withheld per period and the dates withheld, you must answer “Yes” to Part I, Question 3 and enter the uneven amounts withheld on the lines provided on Part I, Question 3.

If you file your return and pay the tax due by February 1, 1999, enter the amount of tax paid with your return in column (d). In this case, you will not owe a penalty for the estimate payment due by January 15, 1999.

Line 8 – If line 8 is zero for all payment periods, you do not owe a penalty. But if you checked

“Yes” for any question on form FTB 5805, Side 1, Part I, you must file form FTB 5805 with your return.

Part II — Figure the Penalty

Figure the penalty by applying the appropriate rate against each underpayment shown on line 8. The penalty is figured for the number of days that the underpayment remained unpaid.

The rates are established at various times throughout the year. If an underpayment remained unpaid for more than one rate period, the penalty on that underpayment will be figured using more than one rate period.

Use line 10 and line 12 to figure the number of days the underpayment remained unpaid. Use line 11 and line 13 to figure the actual penalty amount by applying the rate against the underpayment for the number of days it remained unpaid.

Maximum days in a rate period per quarter:

Installment	Days in Rate Period 1	Days in Rate Period 2
1	260	105
2	199	105
3	107	105
4		90

Payment Application. Your payments are applied to any underpayment balance on an earlier installment. It does not matter if you designate a payment for a later period.

Example: You had an underpayment for the April 15th installment of \$500. The June 15th installment required a payment of \$1,200. On June 10th, you sent in a payment of \$1,200 to cover the June 15th installment. However, \$500 of this payment is considered to be for the April 15th installment. The penalty for the April 15th installment is figured to June 10th. The amount of the payment to be applied to the June 15th installment is \$700.

Subsequent Payments. For purposes of computing the penalty, it may be helpful to make a list of any payments that you made after the timely payments entered in Part I, line 2. If you made no other payments, follow the line-by-line instructions for Part II.

If you made subsequent payments, you may need to make additional computations for the applicable column on the worksheet. However, if the payment reduced the underpayment to zero, there are no further computations to make for that column. In that case, you count the number of days from the installment due date to the date paid.

If a subsequent payment does not reduce the underpayment to zero, you will need to make an additional computation in the column. First, count the number of days from the due date to the date paid and use the underpayment amount from Worksheet II, line 8. Second, count the number of days from the payment date to the end of the rate period, and subtract the amount of the subsequent payment from the underpayment amount from Worksheet II, line 8. Then apply the rate for the applicable period.

Worksheet II Regular Method to Figure Your Underpayment and Penalty.

Part I Figure Your Underpayment		Payment Due Dates			
		(a) 4/15/98	(b) 6/15/98	(c) 9/15/98	(d) 1/15/99
1 Required installments. See instructions	1				
2 Estimated tax paid and tax withheld. See instructions. For column (a) only, also enter the amount from line 2 on line 6. (If line 2 is equal to or more than line 1 for all payment periods, stop here; you do not owe the penalty. Do not file form FTB 5805 unless you answered "Yes" to a question in Part I).	2				
3 Enter amount, if any, from line 9 of previous column	3				
COMPLETE LINE 3 THROUGH LINE 9 OF ONE COLUMN BEFORE GOING TO THE NEXT COLUMN.					
4 Add line 2 and line 3	4				
5 Add amounts on line 7 and line 8 of the previous column	5				
6 Subtract line 5 from line 4. If zero or less, enter -0-. For column (a) only, enter the amount from line 2	6				
7 If the amount on line 6 is zero, subtract line 4 from line 5. Otherwise, enter -0-.	7				
8 Underpayment. If line 1 is equal to or more than line 6, subtract line 6 from line 1. Then go to line 3 of next column. Otherwise, go to line 9 ▶	8				
9 Overpayment. If line 6 is more than line 1, subtract line 1 from line 6. Then go to line 3 of next column	9				

Part II Figure the Penalty. Complete line 10 through line 13 of one column before going to the next column.

Rate Period 1:		4/15/98	6/15/98	9/15/98	
April 15, 1998 — December 31, 1998		Days:	Days:	Days:	
10 Number of days FROM the date shown above line 10 TO the date the amount on line 8 was paid or 12/31/98, whichever is earlier	10				
11 Underpayment on line 8 X $\frac{\text{Number of days on line 10}}{365}$ X .09 (see instructions) ▶	11	\$	\$	\$	
Rate Period 2:		1/1/99	1/1/99	1/1/99	1/15/99
January 1, 1999 — April 15, 1999		Days:	Days:	Days:	Days:
12 Number of days FROM the date shown above line 12 TO the date the amount on line 8 was paid or 4/15/99, whichever is earlier.	12				
13 Underpayment on line 8 X $\frac{\text{Number of days on line 12}}{365}$ X .08 (see instructions) ▶	13	\$	\$	\$	\$
14 PENALTY. Add all amounts on line 11 and line 13 in all columns. Enter the total here, on Form FTB 5805, Side 1, Part II, line 13, and on Form 540, line 63; Form 540A, line 37; Form 540NR, line 72; or Form 541, line 39. Also check the box on that line ▶	14				\$