

Instructions for Form 540X

Amended Individual Income Tax Return

General Information

Protective Claim – If you are filing a claim for refund on Form 540X for a tax year where litigation is pending or where a final determination by the Internal Revenue Service (IRS) is pending, write “**PROTECTIVE CLAIM**” in red ink at the top of your completed Form 540X. Specify the pending litigation or reference the federal determination on Side 2, Part II, so we can properly process your claim.

Installment Payments – If you cannot pay the full amount that you owe with your amended return, you may request approval to make monthly installment payments. You will be charged interest and may be charged a late payment penalty even if your request to pay in installments is granted. To limit interest and penalty charges, pay as much of the tax as possible with your amended return. You can apply for an Installment Agreement (form FTB 3567) online. Go to our Website at www.ftb.ca.gov. To order the form by phone, call (800) 338-0505, select personal income tax, then select forms and publications, and enter code **949** when instructed.

Military Compensation – If you are filing an amended return to exclude military compensation as a result of the Servicemembers Civil Relief Act (P.L. 108-189), write “Military HR 100” in red at the top of Form 540X. In addition, please attach a copy of your military Form W-2 or CA Sch W-2, a revised Form 540NR, Schedule CA (540NR), and any other affected forms or schedules to your Form 540X. If you are amending a tax year for which the normal statute of limitations (SOL) has expired, attach a statement explaining why the SOL is still open. If the SOL is open because of military service in a combat zone or outside the United States, attach copies of any documents that show when you served in a combat zone or overseas. Include a daytime phone number on the line provided on Side 2 of Form 540X. For additional information, get FTB Pub. 1032, Tax Information for Military Personnel.

Abusive Tax Shelter – If you were involved in a potentially abusive tax shelter, you may have a disclosure, registration, and/or a list maintenance requirement. Attach federal Form 8886 to the back of your California return along with your other supporting schedules. If this is the first time the reportable transaction is disclosed on the return, then send a duplicate copy of the Form 8886 to the address below. The Franchise Tax Board may impose several new penalties if you fail to file federal Form 8886, Form 8264, or any other required information.

TAX SHELTER FILING
FRANCHISE TAX BOARD
PO BOX 1673
SACRAMENTO CA 95812-1673

For more information, go to our Website at www.ftb.ca.gov and search for **abusive tax shelters**.

Victims of Terrorism – California has conformed to the Victims of Terrorism Tax Relief Act of 2001 that allows victims who died as a result of the terrorist attacks of 09/11/2001, and the anthrax incidents in 2001, a forgiveness of their state tax liability for the year immediately preceding the incident and all subsequent tax years until the date of death. To qualify for a tax refund, the victim must have paid state income taxes or had them withheld.

Survivors or executors of those “Killed in Terrorist Action” (KITA) victims should write “KITA—9/11” or “KITA—Anthrax” in red ink at the top of the first page of their amended returns.

Mental Health Services Tax – Effective for tax years beginning on or after 1/1/2005, a new line is added to Form 540X for the Mental Health Services Tax. This tax imposes on individuals a rate of one percent on the taxable income in excess of \$1 million and is not subject to reduction by credits. This tax is also subject to the estimated tax payment requirement, interest, and penalties.

A Purpose

Use Form 540X to correct your 1990 through 2006 California personal income tax return (Form 540, 540A, 540EZ, 540 2EZ, 540TEL, 540-ADS, or Long or Short 540NR), whether originally filed via paper, TeleFile, e-file, or CalFile.

Use Tax: Do not use this form to correct a “use tax” error reported on your original return. The State Board of Equalization (BOE) administers this tax. Please refer all questions or requests relating to use tax to the BOE’s Website at www.boe.ca.gov or call **(800) 400-7115**.

B When to File

Generally, if you filed federal Form 1040X, Amended U.S. Individual Income Tax Return, file Form 540X within six months unless the changes do not affect your California tax liability. File Form 540X only after you have filed your original California return.

California Statute of Limitations

Original return was filed on or before April 15th:

If you are making a claim for refund, file an amended return within four years from the original due date of the return or within one year from the date of overpayment, whichever period expires later.

Original return was filed within the extension period (April 15th - October 15th):

If you are making a claim for refund, file an amended return within four years from the date the original return was filed or within one year from the date of overpayment, whichever period expires later.

Original return was filed after October 15th:

If you are making a claim for refund, file an amended return within four years from the original due date of the return (April 15th) or within one year from the date of overpayment, whichever period expires later.

If you are filing your amended return after the normal statute of limitation period (four years after the due date of the original return), attach a statement explaining why the normal statute of limitations does not apply.

If you are filing your amended return in response to a billing notice you received, you will continue to receive billing notices until your amended return is accepted. After 1/1/2002 you may file an informal claim for refund even though the full amount due including tax, penalty, and interest has not yet been paid. After the full amount due has been paid, you have the right to appeal to the State Board of Equalization or to file suit in court if your claim for refund is disallowed.

To file an informal claim for refund, write “**INFORMAL CLAIM**” in red ink at the top of the first page of your completed Form 540X and mail the claim to:

INFORMAL CLAIMS UNIT, MS F-228
FRANCHISE TAX BOARD
PO BOX 1468
SACRAMENTO CA 95812-1468

Financially Disabled Taxpayers

The statute of limitations for filing claims for refunds is suspended during periods when a taxpayer is “financially disabled.” You are considered “financially disabled” when you are unable to manage your financial affairs due to medically determinable physical or mental impairment that is deemed to be either a terminal impairment or is expected to last for a continuous period of not less than 12 months. You are not considered “financially disabled” during any period that your spouse or any other person is legally authorized to act on your behalf on financial matters. For more information, get form FTB 1564, Financially Disabled – Suspension of the Statute of Limitations.

C Information on Income, Deductions, etc.

If you have questions, such as what income is taxable or what expenses are deductible, refer to the income tax booklet for the year you are amending. Be sure to use the proper tax table or tax rate schedule to figure your corrected tax. The related schedules and forms may also help you. If you amended your federal income tax return and made changes to your medical expense deduction, charitable contributions, or miscellaneous itemized deductions, also make adjustments on Form 540X if you itemized your deductions for California. Use your revised federal adjusted gross income (AGI) to compute the percentage limitations.

D Part-Year Residents and Nonresidents

Line 1 through Line 15. Skip these lines.

Line 16 – Complete a corrected Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. Enter on Form 540X, line 16, column C the total tax from your corrected Long or Short Form 540NR, line 42.

Complete the rest of the form as directed starting on page 3 of the instructions.

Required Attachments to Form 540X. To avoid delays in processing your return, attach the following corrected forms and schedules to your Form 540X.

- Long or Short Form 540NR. Write "AMENDED, DO NOT PROCESS – ATTACHMENT TO FORM 540X" in red ink at the top of the first page of this form.
- Schedule CA (540NR), California Adjustments - Nonresidents or Part-Year Residents (Long Form 540NR filers only).
- Any other forms and schedules that were affected by the changes you made.
- A complete copy of your federal amended return, if one was filed, including all the revised forms and schedules.

(For taxable years 1990, 1991, and 1992, attach Schedule SI, Nonresident or Part-Year Resident California Adjusted Gross Income.)

E Federal Notices

If you were notified of an error on your federal income tax return that changed your AGI, you may need to amend your California income tax return for that year.

If the IRS examines and changes your federal income tax return, and you owe additional tax, report these changes to the FTB within six months. You do not need to inform the FTB if the changes do not increase your California tax liability. If the changes made by the IRS result in a refund due, you must file a claim for refund within two years. Use Form 540X to make any changes to your California income tax returns already filed, or send copies of the IRS changes together with your recomputation of California tax (amended return) to:

ATTN: RAR/VOL AUDIT SECTION F-310
FRANCHISE TAX BOARD
PO BOX 1673
SACRAMENTO CA 95812-1673

Include a copy of the final federal determination, along with all underlying data and schedules that explain or support the federal adjustment. Please note that most penalties assessed by the IRS also apply under California law. If you are including penalties in a payment with your amended return, see the instructions for line 33a.

F Children Under Age 14

If your child was required to file form FTB 3800, Tax Computation for Children Under Age 14 with Investment Income, and your taxable income has changed, review your child's return to see if you need to file an amended return. Get form FTB 3800 for more information.

G Contacting the Franchise Tax Board

If you have not received a refund within six months of filing Form 540X, do not file a duplicate amended return for the same year. For information on the status of your refund, you may write to:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

Telephone assistance is available year-round from 7 a.m. until 6 p.m. Monday through Friday, except holidays.

From within the United States, call (800) 852-5711
From outside the United States, call (not toll-free) (916) 845-6500

Asistencia telefónica esta disponible todo el año durante las 7 a.m. y las 6 p.m. Lunes a Viernes, excepto días festivos.

Dentro de los Estados Unidos, llame al (800) 852-5711
Fuera de los Estados Unidos, llame al (cargos aplican) (916) 845-6500

Assistance for Persons with Disabilities

We comply with the Americans with Disabilities Act. Persons with a hearing or speech impairment please call:

From TTY/TDD (800) 822-6268

Asistencia para personas discapacitadas: Nosotros estamos en conformidad con el Acta de Americanos Discapacitados. Personas con problemas auditivos o de habla, pueden llamar al (800) 822-6268 con un aparato de telecomunicación TTY/TTD.

H Where To Get Tax Forms and Publications

By Internet – You can download, view, and print California tax forms and publications from our Website at www.ftb.ca.gov.

By Phone – To order 2002-2006 California tax forms and publications, call our automated toll-free phone service at (800) 338-0505, select personal income tax, then select forms and publications, and follow the recorded instructions.

By Mail – Write to:

TAX FORMS REQUEST UNIT
FRANCHISE TAX BOARD
PO BOX 307
RANCHO CORDOVA CA 95741-0307

To get California tax forms that are not available on our Website, call our general toll-free phone service. See General Information G, Contacting the Franchise Tax Board, for telephone numbers.

Specific Instructions

Please fill out Form 540X as completely as possible. Incomplete information could delay the processing of your amended return.

Name and Address

Above your name on Side 1, fill in the boxes for the calendar year or write in the fiscal year end (month and year) of the return you are amending.

Print or type your name and address as follows:

- If you are amending a joint return, list your names, social security numbers (SSN's) or individual taxpayer identification numbers (ITIN's) in the same order as shown on your original return.
- If you are amending from a separate return to a joint return and your spouse did not file an original return, enter your name and SSN or ITIN on the first line and your spouse's name and SSN or ITIN on the second line.
- If you are married, enter SSN's or ITIN's for both you and your spouse whether you file joint or separate returns.

If you lease a private mailbox (PMB) from a private business rather than a PO box from the United States Postal Service, include the Private Mail Box (PMB) in the address field. Write the acronym "PMB" first, then the box number. Example: 111 Main Street PMB 123.

Filing Status

Your filing status for California must be the same as the filing status you used on your federal income tax return.

Exception for filing a separate return – A married couple who filed a joint federal tax return may file separate state tax returns if either spouse was:

- An active member of the United States armed forces (or any auxiliary military branch) during the year being amended; or
- A nonresident for the entire year and had no income from California sources during the year being amended.

Changing your filing status – If you changed your filing status on your federal amended return, also change your filing status for California by filing Form 540X unless you meet one of the exceptions listed above.

Married filing jointly to married filing separately – You cannot change from married filing jointly to married filing separately after the due date of the return.

Exception: For tax years 2000 and after, a married couple who meet the "Exception for filing a separate return" shown above may change from joint to separate returns after the due date of the return.

Filing separate returns to married filing jointly – If you or your spouse (or both of you) filed a separate return, you generally can change to a joint return any time within four years from the original due date of the separate return(s). To change to joint, you and your spouse must have been legally married on the last day of the tax year.

Follow these steps to amend from separate to joint:

1. Complete only one amended return.
2. Column A – Enter the amounts from your original return or as previously adjusted (either by you or us).

3. Column B – Combine the amounts from:
 - a. Your spouse's original return or as previously adjusted. If your spouse did not file an original return, include your spouse's income, deductions, credits, other taxes, etc.
 - b. Any other changes you and your spouse are making.
4. Column C – Read the instructions for Column C below to figure the amounts to enter in that column.
5. Both you and your spouse must sign Form 540X.

Nonresidents and Part-Year Residents – If you filed a joint return and either you or your spouse was a nonresident or part-year resident during the year you are amending, file a Long or Short Form 540NR. See General Information D, Part-Year Residents and Nonresidents, for more information.

Column A

Enter the amounts from your original return, the Return Information Notice, or the Notice of Proposed Assessment you received from the FTB, or from your latest amended return.

Column B

Enter the net increase (+) or net decrease (-) for each line you are changing. Show all decreases in parentheses. Explain each change in Part II and attach any related schedule or form. If you need more space, attach a separate sheet of paper. Be sure to include your name and social security number or individual taxpayer identification number on any attachments.

Column C

Add the increase (+) in column B to column A, or subtract the decrease (-) in column B from column A. Enter the result in column C. For any amount you do not change, enter the amount from column A in column C.

Line 1 through Line 6

Nonresidents and Part-Year Residents: Skip these lines.

Residents: Be sure to complete line 1a, line 1b, line 3, line 4, line 5, and line 6 in column A and line 6 in column C even if you are not amending amounts on line 1a through line 5.

Exception: If you originally filed Form 540 2EZ or Form 540TEL and need to amend your tax return, complete Form 540A or Form 540 with the new and correct information and write "Amended" in red on the top left margin.

540TEL: For taxable years 2003 and prior, when transferring the federal AGI information to Form 540A or Form 540, combine lines F, G, and H.

540 2EZ: For taxable years 2002 and prior, when transferring the federal AGI information to Form 540A or Form 540, combine lines 10 and 11.

For taxable years 2003 and 2004, combine lines 11, 12, and 13.

For taxable years 2005, combine lines 13, 14, and 15.

Attach a statement explaining what changed and the reason for the change. Skip line 1 through line 15 of Form 540X and start with line 16. See the instructions for line 16. Attach the corrected return to your Form 540X.

Line 1a – State Wages

On line 1a, column A, enter your state wages from your Form 540, line 12; Form 540A, line 12a; Form 540EZ, line 12a; or Form 540-ADS, line 12. If you are amending state wages, attach Copy 2 of any additional or corrected Form(s) W-2 or complete CA Sch W-2 with any additional or corrected tax information that you received after you filed your original return. Attach CA Sch W-2 to the back of the amended tax return.

Line 1b – Federal AGI

On line 1b, column A, enter your federal AGI from your Form 540, Form 540A, Form 540EZ, Form 540-ADS, or Form 540 2EZ.

If you filed federal Form 1040X or received an adjustment notice from the IRS, refigure your federal AGI and enter the revised amount in column C. Explain the adjustment in Part II.

If you are amending your federal AGI as the result of filing federal Form 1040X, attach a copy of the signed and dated federal Form 1040X (including all revised schedules) that you filed with the IRS.

Line 2a through Line 2e – California Adjustments

On line 2a through line 2e, show adjustments to your federal AGI based on differences between California and federal law. If you enter an amount on line 2e, attach Schedule CA (540 or 540NR) showing the changes made.

Line 3 – Total California Adjustments

Combine line 2a through line 2e. Enter the result on line 3, column A through column C.

Line 4 – California AGI

Combine line 1b and line 3 for column A through column C.

Line 5 – California Itemized Deductions or Standard Deduction

If you claim the California standard deduction, enter the amount allowed for your filing status.

If you change the amount of your California itemized deductions, or if you change from the standard deduction to itemized deductions, attach Schedule CA (540 or 540NR) and federal Schedule A, Itemized Deductions.

Line 6 – Taxable Income

Enter in Column A your taxable income from your original return, the Return Information Notice, or the Notice of Proposed Assessment you received from the FTB, or from your latest amended return.

Line 7 through Line 15

Line 7a – Tax Method Used

Fill in the circle that matches the method used to figure your revised tax in Column C.

If you used:

Tax Table or Tax Rate Schedule

If you use either of these methods to compute your tax, fill in the circle by TT.

Form FTB 3800, Tax Computation for Children Under Age 14 with Investment Income

If the income is investment income reported for a child under age 14, use form FTB 3800 to compute the tax. Attach form FTB 3800 to the Form 540X, and fill in the circle by FTB 3800.

Form FTB 3803, Parents' Election to Report Child's Interest and Dividends

If you elect to report your child's interest and dividend income with your income on this return, use form FTB 3803 to compute the tax. Attach form FTB 3803 for each child to Form 540X, and fill in the circle by FTB 3803.

Line 7b – Tax

Enter in column A the tax from your original return, the Return Information Notice, or the Notice of Proposed Assessment you received from the FTB, or from your latest amended return. If you used the tax table or tax rate schedule for the taxable year you are amending, enter in column C the amount of tax for the taxable income shown on line 6, column C. Be sure to use the correct tax for your filing status.

Line 8 – Exemption Credits

If you are changing the amount of your exemption credits, refer to the income tax booklet for the year you are amending. Also, explain any change in exemption credits in Part II.

Line 10 – Tax from Schedule G-1 and form FTB 5870A

If you are changing the amount of your tax on lump-sum distributions or tax on accumulation distribution of trusts, complete and attach Schedule G-1, Tax on Lump-Sum Distributions, or form FTB 5870A, Tax on Accumulation Distribution of Trusts.

Line 12 – Special Credits and Nonrefundable Renter's Credit

If you are changing the amount of your allowable credits, refer to the income tax booklet for the year you are amending. For more information on Renter's Credit, refer to the chart on page 4 under "Refundable Renter's Credit" (taxable years prior to 1993).

If you are making a change to the amount of a credit that originally required completing a credit form, complete the credit form using the revised figures and attach it to your Form 540X. Also be sure to complete and attach other schedules that may be affected by this change, such as Schedule P (540 or 540NR), Alternative Minimum Tax and Credit Limitations.

Other State Tax Credit: If you are amending your return because of a change in the amount of taxes you paid to another state, complete and attach Schedule S, Other State Tax Credit. Also attach a copy of the return and schedules filed with the other state.

Nonrefundable Renter's Credit: If you are amending your return to claim this credit for the first time or changing the amount of your credit, write "Nonrefundable Renter's Credit" in Part II and provide an explanation of why you are making the change.

Line 14 – Other Taxes

Include any additional taxes from:

- Schedule P (540 or 540NR), Alternative Minimum Tax and Credit Limitations;
- Form FTB 3501, Employer Child Care Program/Contribution Credit;
- Form FTB 3518, Employer Ridesharing Credits;
- Form FTB 3535, Manufacturers' Investment Credit;
- Form FTB 3805P, Additional Taxes on Qualified Plans (including IRAs) and Other Tax-Favored Accounts;
- Form FTB 3805Z, Enterprise Zone Deduction and Credit Summary;
- Form FTB 3806, Los Angeles Revitalization Zone Deduction and Credit Summary;
- Form FTB 3807, Local Agency Military Base Recovery Area Deduction and Credit Summary;
- Form FTB 3808, Manufacturing Enhancement Area Credit Summary; or
- Form FTB 3809, Targeted Tax Area Deduction and Credit Summary.

Also include any interest on deferred tax from installment obligations under IRC Sections 453 and 453A.

Attach the schedules or forms you used to compute other taxes.

Line 15 – Mental Health Services Tax

If your taxable income is more than \$1,000,000, compute the Mental Health Services Tax below (for taxable years 2005 and after):

A. Taxable income from Form 540X, line 6	_____
B. Less	\$1,000,000
C. Subtotal	_____
D. Multiply line C by 1%	x .01
E. Mental Health Services Tax - Enter this amount here and on Form 540X, line 15	_____

Line 16 – Total Tax

If you are amending Form 540, California Resident Income Tax Return, add line 13, line 14, and line 15. Enter the result on line 16. If you are amending the Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, enter the amount from Form 540NR, line 42.

If you are amending Form 540 2EZ or 540TEL, complete Form 540A or Form 540 with the new and correct information. Enter the amount from the corrected Form 540A, line 23 or Form 540, line 34.

Line 17 through Line 25

Line 17 – California Income Tax Withheld

If you are changing the amount of California income tax withheld, attach Copy 2 of any additional or corrected Form(s) W-2 that you received since you filed your original return or complete CA Sch W-2 with any additional or corrected tax information that you received after you filed your original return.

Caution: Do not include withholding from Forms 592-B, 593-B, or 594, on this line.

Line 18 – California Real Estate or Nonresident Withholding

If you are changing the amount of real estate or nonresident withholding, attach a copy of any additional or corrected real estate withholding form (Form 593-B) or nonresident withholding form (Forms 592-B or 594) that you received since you filed your original return.

Line 19 – Excess California State Disability Insurance (SDI) or Voluntary Plan Disability Insurance (VPDI)

If you are changing this amount, attach Copy 2 of any additional or corrected Form(s) W-2 that you received since you filed your original return or complete CA Sch W-2 with any additional or corrected tax information that you received after you filed your original return.

Line 20 – Estimated Tax Payments and Other Payments

Enter the estimated tax payments you claimed on your return, including any payment made with form FTB 3519, Automatic Extension for Individuals, or form FTB 3502, Application for Automatic Extension of Time to File Individual Income Tax Return, for taxable years prior to 1991, or form FTB 3582, Voucher for Individual e-filed Returns. Note: If you made a tax deposit payment (form FTB 3576) for the year you are amending and want to apply all or part of the tax deposit payment, include the amount on this line.

Line 21 – Child and Dependent Care Expenses Or Other Refundable Credits

Child and Dependent Care Expenses Credit (Taxable years 2000 and after)

California allows the Child and Dependent Care Expenses Credit only for taxable years 2000 and after. If you are amending your tax return to claim this credit for the first time or changing the amount of the credit reported:

- Write "Child and Dependent Care Expenses Credit" in Part II. Be sure to provide an explanation of why you are making the change.

Note: Beginning with taxable year 2004, if your federal adjusted gross income is more than \$100,000, you cannot claim this credit. For taxable years 2000 through 2003, if your California adjusted gross income is more than \$100,000, you cannot claim the credit.

- **Taxable years 2001 and after** – Complete form FTB 3506, Child and Dependent Care Expenses Credit, to compute the amount of your credit. Attach the completed form to your Form 540X.

Taxable year 2000 – Attach a copy of federal Form 2441 or Form 1040A, Schedule 2. For taxable year 2000 only, use the following worksheet to compute this credit.

**Taxable Year 2000 Only
Child and Dependent Care Expenses Credit Worksheet
(Taxable years 2001 and after, use form FTB 3506)**

1. Enter the amount from federal Form 2441, line 9, or federal Form 1040A, Schedule 2, line 9. 1 _____
(**Exception:** If your federal credit was limited by the federal tax amount, enter the federal credit amount you computed before applying the limitation).
2. Enter the decimal amount for your adjusted gross income Form 540X, line 4 (Long Form 540NR, line 21). 2 _____
• \$40,000 or less.50
• Over \$40,000 but not over \$70,00043
• Over \$70,000 but not over \$100,00034
• Over \$100,000-0-
3. Multiply the amount on line 1 by the decimal amount on line 2. 3 _____
• California residents, **STOP**. Do not complete the rest of the worksheet. Enter the amount from line 3 on Form 540X, line 21, column C.
• Nonresidents or part-year residents, continue to line 4.

Nonresidents and Part-Year Residents

4. Enter the ratio from Long Form 540NR, line 25a, up to 1.00. (If your ratio is more than 1.00, enter 1.00. **Do not enter more than 1.00.**) 4 _____
5. Multiply the amount on line 3 by the ratio on line 4. Enter the result here and on Form 540X, line 21, column C. 5 _____

Refundable Renter's Credit (taxable years prior to 1993)

Tax Year	Renter's Credit	Refundable Credit Available?	Enter on Form 540X, Line –
1973 – 1992	Yes	Yes	Line 21
1993 – 1997	No		
1998 and after	Yes	No	Line 12

Please note: You may not claim both credits on the same amended tax return, because the refundable renter's credit applies to taxable years prior to 1993 and the Child and Dependent Care Expenses Credit applies to taxable years 2000 and after.

Line 22 and Line 23

Enter the qualifying person's social security number. If you have more than two qualifying persons, attach a statement to Form 540X with the required information. For taxable year 2000, attach a copy of the statement you included with the federal Form 2441 or federal Form 1040A, Schedule 2, listing the additional name(s) and social security number(s).

Line 24

For taxable year 2000, enter the amount from federal Form 2441, line 9 or federal Form 1040A, Schedule 2, line 9. For taxable year 2001 and after, enter the amount from form FTB 3506, line 8.

Line 25 – Tax Paid with Original Return

Complete Side 2, Part I before entering an amount on line 25. Enter on line 25 the amount actually paid with your original return. Also, include any additional payments made on assessments of tax that resulted from examination of your original return. Do not include payments of interest or penalties.

Line 27 through Line 34**Line 27 – Overpaid Tax**

Enter the amount of refund received from your original return. Also, include the amount of payment that was applied to another year and any additional overpaid tax you received as a result of an examination of your original return. Do not include any interest you received on any refund.

Line 28 – Subtotal

If line 27 is more than line 26, use the following instructions and skip instructions for line 29 and line 30.

1. Enter the difference as a positive number on line 28.
2. On line 29, enter total use tax payments as shown on your original return, if any. If you did not make use tax payments on your original return, enter -0-.
3. On line 30, enter total voluntary contributions as shown on your original return, if any. If you did not make any voluntary contributions on your original return, enter -0-.
4. Skip line 31.
5. Add line 16 (column C) and line 28 through line 30. Enter the result on line 32.

Line 29 – Payments Made For Use Tax

Enter total use tax payments as shown on your original return. If you did not make use tax payments on your original return, enter -0-.

Line 30 – Voluntary Contributions

Enter total voluntary contributions as shown on your original return. If you did not make any voluntary contributions on your original return, enter -0-.

Line 32 – Amount You Owe

Pay online with FTB's Web Pay. Go to www.ftb.ca.gov and search for **Payment options**.

Or, make a check or money order payable to the "Franchise Tax Board" for the full amount you owe. Write your social security number or individual taxpayer identification number and the tax year you are amending on your check or money order. Enclose, but do not staple, your check or money order to Form 540X.

NOTE: Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

You may also pay by credit card if you prefer to do so. Call (800) 272-9829 or visit the Official Payments Corp. Website at www.officialpayments.com, and use the jurisdiction code 1555. Official Payments Corp. charges a convenience fee for this service.

Mail Form 540X to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001

Note: Interest is due on the amount on line 32 from the original due date of the return to the date of payment. See line 33b for more information.

Line 33a – Penalties

If you are including penalties with your payment, enter the amount of penalties on line 33a. Also, attach a statement to your return that shows the following information for each type of penalty included on line 33a: type of penalty (description); the Internal Revenue Code (IRC) or California Revenue & Taxation Code (R&TC) section that provides for assessment of the penalty (if possible); and a schedule showing how you computed the penalty.

Line 33b – Interest

If you owe additional tax (line 32) and are including interest with your payment, enter the interest on line 33b. If you do not include interest with your payment or include only a portion of it, the FTB will figure the interest and bill you for it.

Line 33c – Total Interest and Penalties

Add line 33a and line 33b. Enter the total on line 33c.

Line 34 – Refund

If you are entitled to a refund greater than the amount claimed or allowed on your original return, your Form 540X should show only the additional amount due to you. This amount will be refunded separately from the amount allowed on your original return. The FTB will figure any interest owed to you and include it in your refund.

Mail Form 540X to:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0002

Note: Even after you receive a refund check, the FTB may request additional information to substantiate your claim.

Part II**Explanation of Changes**

For each change you make to a line on Side 1, provide the line number and your detailed explanation of reasons for the change. Attach all supporting forms and schedules for items changed. Include federal forms and schedules if you made a change to your federal return.

Sign Your Return

Sign your return in the space provided. Please provide the name and the phone number of the person to contact if we have any questions about your amended return. Also include the best time of day to call. This information will allow us to provide better service in processing your amended return.

Paid Preparer's Information

If you pay a person to prepare your Form 540X, that person must sign and complete the area at the bottom of Side 2, including an identification number (social security number/PTIN, or FEIN). A paid preparer must give you two copies of your Form 540X, one copy to file with the Franchise Tax Board and one to keep for your records.