TAXABLE YEAR **2009**

Underpayment of Estimated Tax by Individuals and Fiduciaries

CALIFORNIA FORM **5805**

Attach this form to the **back** of your Forms 540/540A, Long Form 540NR, or Form 541. Also, fill in the circle for underpayment of estimated tax located on Forms 540/540A, line 113; Long Form 540NR, line 123; or Form 541, line 42, whichever applies.

Name(s) as shown on return | SSN, ITIN, or FEIN

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. **Do not complete or file this form if:**

- The amount of your tax liability (not including tax on lump-sum distributions) less credits (including the withholding credit) but not including estimated tax payments for either 2008 or 2009 was less than $500 (or less than $250 if married/RDP filing a separate return).
- Your 2008 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.
- The amount of your withholding plus your estimated tax payments, if **paid in the required installments,** is at least 90% of the tax shown on your 2009 return or 100% of the tax shown on your 2008 return (110% if AGI was more than $150,000 or $75,000 if married/RDP filing a separate return) **and** you are not using the annualized income installment method. Taxpayers with AGI equal to or greater than $1,000,000 (or $500,000 if married/RDP filing a separate return), must use the tax shown on their 2009 tax return.

Part I Questions. All filers must complete this part.

1 Are you requesting a waiver of the penalty? If "Yes," provide an explanation below and be sure to fill in the circle on Forms 540/540A, line 113; Long Form 540NR, line 123; or Form 541, line 42. If you need additional space, attach a statement.
See General Information C . . . . . **1** ☐Yes ☐No

2 Did you use the annualized income installment method? If "Yes," see instructions for Part III and be sure to fill in the circle on Forms 540/540A, line 113; Long Form 540NR, line 123; or Form 541, line 42 . . . . . **2** ☐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? . . . . . **3** ☐Yes ☐No ☐N/A

If "Yes," enter the **actual uneven amounts withheld** on the spaces provided below.:
4/15/09 $ _____; 6/15/09 $ _____; 9/15/09 $ _____; 1/15/10 $ _____ .

4 For estates and trusts: Was the date of death less than two years from the end of the taxable year? See General Information E . . . . . **4** ☐Yes ☐No

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

1	Current year tax. Enter your 2009 tax after credits. See instructions			1	00
2	Multiply line 1 by 90% (.90)	2	00		
3	Withholding taxes. **Do not** include any estimated tax payments on this line. See instructions			3	00
4	Subtract line 3 from line 1. If less than $500 (or less than $250 if married/RDP filing a separate return), stop here. You do not owe the penalty. **Do not** file form FTB 5805.			4	00
5	Enter the tax shown on your 2008 tax return (110% (1.10) of that amount if the adjusted gross income shown on that return is more than $150,000, or if married/RDP filing a separate return for 2009, more than $75,000). See instructions			5	00
6	Required annual payment. Enter the **smaller** of line 2 or line 5. (If your California AGI is equal to or greater than $1,000,000/$500,000 for married/RDP filing a separate return, use line 2)			6	00

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 (page 4).

7	Enter the amount, if any, from Part II, line 3 above	7	00		
8	Enter the total amount, if any, of estimated tax payments you made	8	00		
9	Add line 7 and line 8			9	00
10	**Total underpayment for the 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	00
11	Multiply line 10 by .0329723			11	00
12	• If the amount on line 10 was paid **on or after** 4/15/10, enter -0-. • If the amount on line 10 was paid **before** 4/15/10, enter the result of the following computation: Amount on line 10 X Number of days paid before 4/15/10 X .00011			12	00
13	**PENALTY**. Subtract line 12 from line 11. Enter the result here and on Forms 540/540A, line 113; Long Form 540NR, line 123; or Form 541, line 42. Also fill in the circle for "FTB 5805."▶			13	00

Part III Annualized Income Installment Method Schedule.

Use this schedule ONLY if you earned taxable income at an UNEVEN RATE during 2009 (See Example A). If you earned your income at approximately the same rate each month (See Example B), then you should not complete this schedule. If you choose to figure the penalty, see Worksheet II, Regular Method to Figure Your Underpayment and Penalty, on page 4 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 installment of estimated tax figured using the annualized method may be less than your required installment figured using the required 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.

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: 2/28/09, 4/30/09, 7/31/09, and 11/30/09.
Fiscal year filers must adjust dates accordingly.

			(a) 1/1/09 to 3/31/09	(b) 1/1/09 to 5/31/09	(c) 1/1/09 to 8/31/09	(d) 1/1/09 to 12/31/09
1	Enter your adjusted gross income (AGI) for each period. Long Form 540NR filers, see instructions. Estates or Trusts, enter the amount from Form 541, line 20 attributable to each period. See instructions	**1**				
2	Annualization amounts. Estates or Trusts, see instructions	**2**	4	2.4	1.5	1
3	Annualized income. Multiply line 1 by line 2	**3**				
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	**4**				
5	Annualization amounts	**5**	4	2.4	1.5	1
6	Annualized itemized deductions. Multiply line 4 by line 5. See instructions	**6**				
7	Enter your standard deduction from your 2009 Forms 540/540A or, Long Form 540NR, line 18. Enter the total standard deduction amount in each column. See instructions	**7**				
8	Enter line 6 or line 7, whichever is **larger**	**8**				
9	Subtract line 8 from line 3	**9**				
10	Figure the tax on the amount in each column of line 9 using the tax rate schedule on page 5. Also, include any tax from form FTB 3803. Estates or Trusts, see instructions	**10**				
11	Enter the total amount of exemption credits from your 2009 Forms 540/540A, line 32 or or Form 541, line 22. If you filed a Long Form 540NR, see instructions for line 11, Part III. See the instructions on the Underpayment of Estimated Tax Worksheet, line 5	**11**				
12	Subtract line 11 from line 10. Long Form 540NR filers, complete Worksheet I on page 3 of the instructions	**12**				
13	Enter the total credit amount from your 2009 Forms 540/540A, line 47 or Form 541, line 23. Long Form 540NR filers, see instructions	**13**				
14	**a** Subtract line 13 from line 12. If zero or less, enter -0-	**14a**				
	b Enter the alternative minimum tax. See Underpayment of Estimated Tax Worksheet Page 5, line 9	**14b**				
	c Enter the mental health services tax	**14c**				
	d Add line 14a, line 14b, and line 14c	**14d**				
	e Enter the excess SDI from Forms 540/540A, line 74 or Long Form 540NR, line 84	**14e**				
	f Enter the child and dependent care expenses credit amount from Forms 540/540A, line 78 or Long Form 540NR, line 88	**14f**				
	g Subtract line 14e and line 14f from line 14d. If zero or less, enter -0-	**14g**				
15	Applicable percentage	**15**	27%	54%	72%	90%
16	Multiply line 14g by line 15	**16**				
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	**17**				
18	Subtract line 17 from line 16. If zero or less, enter -0-	**18**				
19	Enter in columns (a & b) the result of the amount shown on form FTB 5805, Part II, line 6 multiplied by 30%, enter 20% of the amount on line 6 in columns (c & d)	**19**				
20	Enter the amount from line 22 from the preceding column	**20**				
21	Add line 19 and line 20	**21**				
22	Subtract line 18 from line 21. If zero or less, enter -0-	**22**				
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	**23**				

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.