

Year selection boxes

Amended Individual Income Tax Return

540X

Fiscal year filers only: Enter month of year end year BE SURE TO COMPLETE AND SIGN SIDE 2

Personal information section including names, SSN/ITIN, and address.

- Questions a, b, c, d regarding federal tax return status, filing status, and dependent claims.

Instructions for amending Form 540NR and Forms 540 2EZ, 540, or 540A.

Main table with columns A, B, and C for tax amounts and adjustments, including lines 1 through 21.

Summary lines 22 through 26 for tax payments and total amounts.

Your name:

Your SSN or ITIN:

**26a** Enter the amount from Side 1, line 26 . . . . . **26a** \_\_\_\_\_

**27** Overpaid tax, if any, as shown on original tax return or as previously adjusted by the FTB. See instructions . . . . .  **27** \_\_\_\_\_

**28** Subtract line 27 from line 26a. If line 27 is more than line 26a, see instructions . . . . . **28** \_\_\_\_\_

**29** Use tax payments as shown on original tax return. See instructions . . . . .  **29** \_\_\_\_\_

**30** Voluntary contributions as shown on original tax return. See instructions . . . . .  **30** \_\_\_\_\_

**31** Subtract line 29 and line 30 from line 28 . . . . . **31** \_\_\_\_\_

**32** **AMOUNT YOU OWE.** If line 16, column C is more than line 31, enter the difference and see instructions . . . . .  **32** \_\_\_\_\_ .00

**33** Penalties/Interest. See instructions: **Penalties 33a** \_\_\_\_\_ **Interest 33b** \_\_\_\_\_ **33c** \_\_\_\_\_

**34** **REFUND.** If line 16, column C is less than line 31, enter the difference. See instructions . . . . .  **34** \_\_\_\_\_ .00

**Part I Nonresidents or Part-Year Residents Only**

Attach and enter the amounts from your revised Short or Long Form 540NR and Schedule CA (540NR). Your amended tax return cannot be processed without this information.

**1** Exemption amount . . . . . **1** \_\_\_\_\_

**2** Federal adjusted gross income . . . . . **2** \_\_\_\_\_

**3** Adjusted gross income from all sources . . . . . **3** \_\_\_\_\_

**4** Itemized deductions or standard deduction . . . . . **4** \_\_\_\_\_

**5** California adjusted gross income . . . . . **5** \_\_\_\_\_

**6** Tax from Schedule G-1 and form FTB 5870A . . . . . **6** \_\_\_\_\_

**7** Special credits and nonrefundable renter's credit . . . . . **7** \_\_\_\_\_

**8** Alternative minimum tax . . . . . **8** \_\_\_\_\_

**9** Mental Health Services Tax (taxable years 2005 and after) . . . . . **9** \_\_\_\_\_

**10** Other taxes and credit recapture . . . . . **10** \_\_\_\_\_

**Part II Explanation of Changes**

**1** Enter name(s) and address as shown on original return below (if same as shown on this tax return, write "Same"). If changing from separate tax returns to a joint tax return, enter names and addresses from original tax returns. \_\_\_\_\_

**2** Are you filing this Form 540X to report a final federal determination? . . . . .  Yes  No  
If "Yes," attach a copy of the final federal determination and all supporting schedules and data.

**3** Have you been advised that your original California tax return has been, is being, or will be audited? . . . . .  Yes  No

**4** Did you file an amended tax return with the Internal Revenue Service on a similar basis? See General Information E . . . . .  Yes  No

**5** **Explanation and Attachments.** Explain your changes below. If needed, attach a separate sheet that includes your name and SSN or ITIN. Explain in detail each change made. Include:

- Item being changed.
- Amount previously reported and corrected amount.
- Reason the change was needed.

Attach:

- Revised California tax return including all forms and schedules.
- Federal tax return and schedules if you made changes.
- Supporting documents, such as corrected W-2s, 1099s, K-1s, etc.

**Sign Here**

It is unlawful to forge a spouse's/RDP's signature.

Under penalties of perjury, I declare that I have filed an original tax return and that I have examined this amended tax return including accompanying schedules and statements and to the best of my knowledge and belief, this amended tax return is true, correct, and complete.

Your signature  Spouse's/RDP's signature (if filing jointly, both must sign)  Daytime phone number (optional) ( ) \_\_\_\_\_

Date \_\_\_\_\_

PTIN

Firm's name (or yours if self-employed) \_\_\_\_\_ Firm's address \_\_\_\_\_  FEIN \_\_\_\_\_

**Where to File Form 540X**

**Do not** file a duplicate amended tax return unless one is requested. This may cause a delay in processing your amended tax return and any claim for refund. If you are due a refund, have no amount due, or paid electronically, mail your tax return to:

If you owe, mail your return and check or money order to:

**FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001**  
**FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001**