

## Things you need to know before you complete Form 540 2EZ

Determine if you qualify to use Form 540 2EZ. See the table on page 4.

### Specific Line Instructions

These instructions are based on the Internal Revenue Code (IRC) as of January 1, 2009, and the California Revenue and Taxation Code (R&TC).

**Name and Current Address** – Print your first name, middle initial, last name, and address in the spaces provided.

#### Foreign Address

If you have a foreign address enter the city, foreign country name, foreign province/state/county name, and foreign postal code in the appropriate boxes. **Do not** abbreviate the foreign country name. Follow the country’s practice for entering the province/state/county name and foreign postal code.

#### Additional Information

Use the Additional Information field for “In-Care-Of” name and other supplemental address information only.

**Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)** – Enter your SSN or ITIN in the spaces provided. If you file a joint tax return, enter the SSN or ITIN in the same order as the names.

An ITIN is a tax processing number issued by the IRS to foreign nationals and others who have a federal tax filing requirement and do not qualify for an SSN. The ITIN is a nine-digit number that always starts with the number 9.

#### Date of Birth (DOB)

Enter your DOB (mm/dd/yyyy) in the spaces provided. If your filing status is married/RDP filing jointly or married/RDP filing separately, enter the DOBs in the same order as the names.

## Line 1 through Line 5 – Filing Status

Check the box on Form 540 2EZ for the filing status that applies to you.

If your California filing status is different from your federal filing status, check the box under line 5.

#### Filing Status Checklist

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

#### Exception:

Registered domestic partners (RDP) who file single for federal must file married/RDP filing jointly or married/RDP filing separately for California. If you are a RDP and file head of household for federal, you may file head of household for California only if you meet the requirements to be considered unmarried or considered not in a registered domestic partnership.

Married taxpayers who file a joint federal income tax return may file separate California returns if either spouse was:

- An active member of the U.S. Armed Forces (or any auxiliary military branch) during 2013.
- A nonresident for the entire year and had no income from California sources during 2013.

#### You cannot use Form 540 2EZ if:

- You file a joint tax return and either spouse/RDP was a nonresident in 2013. Use Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. These forms are available online at [ftb.ca.gov](http://ftb.ca.gov) or file online using **e-file**.
- You are married/RDP and file a separate tax return. Get Form 540 online at [ftb.ca.gov](http://ftb.ca.gov) or file online through **CalFile** or **e-file**.
- You have income from a source outside of California.
- You have income from a source not listed on this form.

#### Single

You are single if **any** of the following was true on December 31, 2013:

- You were not married or in an RDP.
- You received a final decree of divorce or legal separation, or your RDP was terminated.
- You were widowed before January 1, 2013, and did not remarry or enter into another RDP in 2013 (see Qualifying Widow[er]).

#### Married/RDP Filing Jointly

You may file married/RDP filing jointly if **any** of the following is true:

- You were married/RDP as of December 31, 2013, even if you did not live with your spouse/RDP at the end of 2013.
- Your spouse/RDP died in 2013 and you did not remarry or enter into another RDP in 2013.
- Your spouse/RDP died in 2014 before the 2013 tax return was filed.

A married couple or RDPs may file a joint return even if only one had income or if they did not live together all year. However, both must sign the tax return.

#### Head of Household

For the specific requirements that must be met to qualify for head of household filing status, get FTB Pub. 1540, California Head of Household Filing Status. In general, head of household filing status is for unmarried individuals and certain married individuals or RDPs living apart who provide a home for a specified relative. You may be entitled to use head of household filing status if **all** of the following apply:

- You were unmarried and not in an RDP, or you met the requirements to be considered unmarried or considered not in an RDP on December 31, 2013.
- You paid more than one-half the cost of keeping up your home for the year in 2013.
- For more than half the year, your home was the main home for you and one of the specified relatives who by law can qualify you for head of household filing status.
- The relative who lived with you met the requirements to be a qualifying child or qualifying relative.
- You were not a nonresident alien at any time during the year.

For a child to qualify as your foster child for head of household purposes, the child must be placed with you by an authorized placement agency or by order of a court.

The Franchise Tax Board (FTB) has a self test, which will help you determine your filing status. Go to [ftb.ca.gov](http://ftb.ca.gov) and search for **self test**.

#### Qualifying Widow(er)

You are a qualifying widow(er) if **all** of the following apply:

- Your spouse/RDP died in 2011 or 2012, and you did not remarry or enter into another RDP in 2013.
- You have a birth child, adopted child, stepchild, or eligible foster child for whom you can claim a dependent exemption credit.
- This child lived in your home for all of 2013. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home.
- You paid over half the cost of keeping up your home for this child.
- You could have filed a joint tax return with your spouse/RDP the year he or she died, even if you actually did not do so.

Enter the year of your spouse’s/RDP’s death on your tax return.

## Line 6 – Can you be claimed as a dependent?

If someone else can claim you (or your spouse/RDP) as a dependent on his or her tax return, even if they choose not to, and your total income is less than the following amounts based on your filing status or you have a dependent, you cannot use Form 540 2EZ. Get Form 540 online at [ftb.ca.gov](http://ftb.ca.gov) or file online through **CalFile** or **e-file**.

Single	\$13,056
Married/RDP filing jointly or Qualifying widow(er)	\$26,062
Head of Household	\$18,462

**Note:** You cannot use Form 540 2EZ if your total wages are less than the following amounts based on your filing status:

Single	\$3,556
Married/RDP filing jointly, head of household, or qualifying widow(er)	\$7,462

If you can be claimed as a dependent and can use Form 540 2EZ check the box on line 6 and follow the instructions on line 17.

## Line 7 – Senior

If you (or if married/RDP, your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2.

If your (or if married/RDP, your spouse's/RDP's) 65th birthday is January 1, 2014, you are considered to be age 65 on December 31, 2013.

## Line 8 – Dependents

Enter the first name, last name, and relationship of the dependents you are allowed to claim. If you claim more than 3 dependents get Form 540 online at [ftb.ca.gov](http://ftb.ca.gov) or file online through **CalFile** or **e-file**.

**Do you have Child and Dependent Care Expenses?** If so, you may qualify for a credit. For more information, get form FTB 3506, Child and Dependent Care Expense Credit. The easiest way to claim the credit is to **CalFile** or **e-file**. **This credit may not be claimed on Form 540 2EZ.**

## Line 9 – Total Wages

Enter the amount from federal Form W-2, box 16. If you have more than one Form W-2, add all amounts shown in box 16.

Generally, federal Form W-2 box 1 and box 16 should contain the same amounts. If they are different because you had income from a source outside California, you cannot file Form 540 2EZ. Get Form 540 or Long/Short Form 540NR at [ftb.ca.gov](http://ftb.ca.gov) or file online through **CalFile** or **e-file**.

## Line 10 – Total Interest Income

Enter interest income shown on Form 1099-INT, Interest Income box 1.



**Do not** include amounts shown on Form 1099-INT, box 3, Interest on U.S. Savings Bonds and Treasury Obligations. This interest is not taxed by California.

## Line 11 – Total Dividend Income

Generally, the amount of dividend income taxable by California is the same as the amount taxable under federal law. However, there may be federal/state differences in the taxable amount of dividend income, if you received it from any of the following sources:

- Exempt interest dividends from mutual funds.
- Non-cash patronage dividends from farmers' cooperatives or mutual associations.
- Federal exempt interest dividends from other states or their municipal obligations and/or from mutual funds.
- Controlled foreign corporation dividends in the year distributed.
- Regulated investment company (RIC) capital gains in the year distributed.
- Distributions of pre-1987 earnings from an S corporation.

**If you have a federal/state difference in the taxable amount of dividend income, you cannot file Form 540 2EZ.** Get Form 540 at [ftb.ca.gov](http://ftb.ca.gov) or file online through **CalFile** or **e-file**.

## Line 12 – Total Pension Income

Generally, the amount of pension income taxable by California is the same as the amount taxable under federal law. However, there may be federal/state differences in the taxable amount of pension income, if you received it from any of the following sources:

- Tier 2 railroad retirement benefits.
- Partially taxable distributions from a pension plan.
- Retirement annuity between July 1, 1986, and January 1, 1987, and elected to use the three-year rule for California purposes and annuity rules for federal purposes.

For information regarding the federal Pension Protection Act of 2006, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **conformity**. **If you have a federal/state difference in the taxable amount of pension income, you cannot file Form 540 2EZ.** Get Form 540 at [ftb.ca.gov](http://ftb.ca.gov) or **e-file**.

## Line 13 – Total Capital Gain Distributions from Mutual Funds

Generally, the amount of capital gains taxable by California is the same as the amount taxable under federal law. If you received capital gain distributions from a mutual fund, report them on line 13, if both of the following apply:

- You received Form 1099-DIV with an amount in box 2a.
- The Form 1099-DIV does not have amounts in box 2b, 2c, or 2d.

If you have other capital gains, you cannot use Form 540 2EZ; use Form 540. Get Form 540 at [ftb.ca.gov](http://ftb.ca.gov) or **e-file**.

## Line 14 – Unemployment Compensation

Enter unemployment compensation and/or Paid Family Leave Insurance benefits reported on federal Form(s) 1099-G, box 1. These types of income are not taxed by California and should not be included in the total on line 16.

## Line 15 – U.S. Social Security or Railroad Retirement Benefits

Enter U.S. social security or Tier 1 and Tier 2 railroad retirement benefits. This type of income is not taxed by California and should not be included in the total on line 16.

## Line 17 – Tax

The standard deduction and personal exemption credit are built into the 2EZ Tables and not reported on the tax return.

**If you did not check the box on line 6 follow the instructions below.**

Use the California 2EZ Table for your filing status to complete line 17. The 2EZ Tables in this booklet give you credit for the standard deduction for your filing status, your personal exemption credit, and dependent exemption credits. There are three different tables. Make sure you use the right one. If your filing status is:

Single	Go to page 25
Married/RDP filing jointly or Qualifying widow(er)	Go to page 31
Head of Household	Go to page 42

If you checked the box on line 6, complete the **Dependent Tax Worksheet** below.

Dependent Tax Worksheet	
1. Using the amount from Form 540 2EZ, line 16, and your filing status, enter the tax from the 2EZ Table: If your filing status is: <ul style="list-style-type: none"><li>• Single, go to page 25.</li><li>• Married/RDP filing jointly or Qualifying widow(er), go to page 31.</li><li>• Head of household, go to page 42</li></ul>	..... 1 _____
2. If single or head of household, enter \$106 • If married/RDP and both spouses/RDPs can be claimed as a dependent by another taxpayer, enter \$212 • If married/RDP and only one spouse/RDP can be claimed, enter \$106 • If qualifying widow(er), enter \$212	..... 2 _____
3. Add line 1 and line 2. Enter here and include on Form 540 2EZ, line 17	..... 3 _____

## Line 18 – Senior Exemption

If you entered 1 in the box on line 7, enter \$106. If you entered 2 in the box on line 7, enter \$212.

You cannot claim this exemption credit if someone else can claim you as a dependent on their tax return.

## Line 19 – Nonrefundable Renter’s Credit

If you were a resident of California and paid rent on property in California which was your principal residence, you may qualify for a credit that you can use to reduce your tax. Answer the questions on page 15 to see if you qualify.

## Line 22 – Total Tax Withheld

Enter the amount from federal Form(s) W-2, box 17, or Form 1099-R, box 12. If you have more than one Form W-2, add all amounts shown in box 17. If you have more than one Form 1099-R, add all amounts shown in box 12. The FTB verifies all withholding claimed from federal Forms W-2 or 1099-R with the Employment Development Department (EDD).

## Line 24 – Tax Due

If the amount on line 22 is less than the amount on line 21, subtract the amount on line 22 from the amount on line 21. Enter the result on line 24. Your tax is more than your credits and withholdings.

Increasing your withholding could eliminate the need to make a large payment with your tax return. To increase your withholding, complete EDD Form DE 4, Employee’s Withholding Allowance Certificate, and give it to your employer’s appropriate payroll staff. You can get this form from your employer or by calling the EDD at 888.745.3886. You can download the DE 4 at [edd.ca.gov](http://edd.ca.gov) or go to [ftb.ca.gov](http://ftb.ca.gov) and search for **de 4**. If you did not pay enough through withholding, you may have an underpayment penalty. The FTB will figure the underpayment penalty for you.

## Line 25 – Use Tax - This is not a total line

You may owe use tax if you make purchases from out of state retailers (for example, purchases made by telephone, over the Internet, by mail, or in person) where sales or use tax was not paid and you use those items in California. If you have questions about whether a purchase is taxable, go to the State Board of Equalization’s website at [boe.ca.gov](http://boe.ca.gov), or call their Customer Service Center at 800.400.7115 or California Relay Service (CRS) 711 (for hearing and speech disabilities.)

Some taxpayers are required to report *business* purchases subject to use tax directly to the State Board of Equalization. However, they may report certain *personal* purchases subject to use tax on the FTB income tax return.

You may not report use tax for *business* purposes on your income tax return if you:

- Have a California seller’s permit.
- Are not required to hold a California seller’s permit, but receive at least \$100,000 in gross receipts.
- Are otherwise required to be registered with the State Board of Equalization for sales or use tax purposes.

The Use Tax Worksheet and Use Tax Lookup Table on the next page will help you determine how much use tax to report. If you owe use tax but you do not report it on your income tax return, you must report and pay the tax to the State Board of Equalization. For information on how to report use tax directly to the State Board of Equalization, go to their website at [boe.ca.gov](http://boe.ca.gov) and type **use tax** into the search box.

Failure to report and pay timely may result in the assessment of interest, penalties and fees.

See page 19 for a general explanation of California use tax.

### Use Tax Worksheet

You must use the Use Tax Worksheet on the next page to calculate your use tax liability, if any of the following apply:

- You prefer to calculate the amount of use tax due based upon your actual purchases subject to use tax, rather than based on an estimate.
- You owe use tax on any item purchased for use in a trade or business not registered with the State Board of Equalization.
- You owe use tax on purchases of individual items with a purchase price of \$1,000 or more.

**Example 1:** You purchased a television for \$2,000 from an out-of-state retailer that did not collect use tax. You must use the Use Tax Worksheet to calculate the use tax due on the price of the television, since the price of the television is \$1,000 or more.

**Example 2:** You purchased a computer monitor for \$300, a rare coin for \$500, and designer clothing for \$250 from an out-of-state retailer that did not collect use tax. Although the total price of all the items is \$1,050, the price of each item is less than \$1,000. Since none of these individual items are \$1,000 or more, you are not required to use the Use Tax Worksheet and may choose to use the Estimated Use Tax Lookup Table.

If you have a combination of individual items purchased for \$1,000 or more, and/or items purchased for use in a trade or business not registered with the State Board of Equalization, and individual, non-business items purchased for less than \$1,000, you may either:

- Use the Use Tax Worksheet to compute use tax due on all purchases, or
- Use the Use Tax Worksheet to compute use tax due on all individual items purchased for \$1,000 or more plus items purchased for use in a trade or business, use the Estimated Use Tax Lookup Table to estimate the use tax due on individual, non-business items purchased for less than \$1,000, then add the amounts and report the total use tax on line 25.

**Example 3:** The total price of the items you purchased from out-of-state retailers that did not collect use tax is \$2,300, which includes a \$1,000 television, a \$900 painting, and a \$400 table for your living room.

- You may choose to calculate the use tax due on the total price of \$2,300 using the Use Tax Worksheet, or
- You may choose to calculate the use tax due on the \$1,000 price of the television using the Use Tax Worksheet and estimate your use tax liability for the painting and table by using the Estimated Use Tax Lookup Table.

**Use Tax Worksheet (See Instructions Below.)**

**Use whole dollars only.**

1. Enter purchases from out-of-state sellers made without payment of California sales/use tax. If you choose to estimate the use tax due on individual, non-business items purchased for less than \$1,000 each, only enter purchases of items with a purchase price of \$1,000 or more plus items purchased for use in a trade or business not registered with the State Board of Equalization. . . . \$ \_\_\_\_\_ .00
2. Enter the applicable sales and use tax rate . . . . . \_\_\_\_\_
3. Multiply line 1 by the tax rate on line 2.  
Enter result here . . . . . \$ \_\_\_\_\_ .00
4. If you choose to estimate the use tax due on individual, non-business items purchased for less than \$1,000 each, enter the use tax amount due from the Use Tax Lookup Table. If all of your purchases are included in line 1, enter -0- . . . . . \$ \_\_\_\_\_ .00
5. Add lines 3 and 4. This is your total use tax . . . . . \$ \_\_\_\_\_ .00
6. Enter any sales or use tax you paid to another state for purchases included on line 1. See worksheet instructions below . . . . . \$ \_\_\_\_\_ .00
7. Subtract line 6 from line 5. This is the total use tax due. Enter the amount due on line 25. If the amount is less than zero, enter -0- . . . . . \$ \_\_\_\_\_ .00

**Worksheet, Line 1, Purchases Subject to Use Tax**

Report purchases of items that would have been taxable if purchased from a California retailer unless your receipt shows that California tax was paid directly to the retailer. For example, generally, you would include purchases of clothing, but not purchases of food products or prescription medicine. For more information on nontaxable and exempt purchases, you may visit the State Board of Equalization's website at [boe.ca.gov](http://boe.ca.gov).

- Include handling charges.
- Do not include any other state's sales or use tax paid on the purchases.
- Enter only purchases made during the year that corresponds with the tax return you are filing.
- If you traveled to a foreign country and carried items back to California, generally use tax is due on the purchase price of the goods you listed on your U.S. Customs Declaration less the \$800 per-person exemption. For the hand carried items, you should report the amount of purchases in excess of the \$800 per person exemption. This \$800 exemption does not apply to goods sent or shipped to California by mail or other common carrier. For goods sent or shipped, you should report the entire amount of the purchases.
- If your filing status is "married/RDP filing separately," you may elect to report one-half of the use tax due or the entire amount on your income tax return. If you elect to report one-half, your spouse/RDP may report the remaining half on his or her income tax return or on the individual use tax return available from the State Board of Equalization.

**Note:** Report and pay any use tax you owe on the following purchases directly to the State Board of Equalization, **not** on your income tax return.

- Vehicles, vessels, and trailers that must be registered with the Department of Motor Vehicles.
- Mobile homes or commercial coaches that must be registered annually as required by the Health and Safety Code.

- Vessels documented with the U.S. Coast Guard.
- Aircraft.
- Leases of machinery, equipment, vehicles, and other tangible personal property.
- Cigarettes and tobacco products when the purchaser is registered with the State Board of Equalization as a cigarette and/or tobacco products consumer.

**Worksheet, Line 2, Sales and Use Tax Rate**

- Enter the sales and use tax rate applicable to the place in California where the property was used, stored, or otherwise consumed. If you do not know the applicable city or county sales and use tax rate, using your computer or mobile device please go to the State Board of Equalization's website at [boe.ca.gov](http://boe.ca.gov) and click on City and County Tax Rates or call their Customer Service Center at 800.400-7115 or California Relay Service (CRS) 711 (for hearing and speech disabilities.)

**Worksheet, Line 6, Credit for Tax Paid to Another State**

- This is a credit for tax paid to other states on purchases reported on Line 1. You can claim a credit up to the amount of tax that would have been due if the purchase had been made in California. For example, if you paid \$8.00 sales tax to another state for a purchase, and would have paid \$6.00 in California, you can claim a credit of only \$6.00 for that purchase.

**Estimated Use Tax Lookup Table**

You may use the Estimated Use Tax Lookup Table to estimate and report the use tax due on individual non-business items you purchased for less than \$1,000 each. This option is only available if you are permitted to report use tax on your income tax return and you are not required to use the Use Tax Worksheet to calculate the use tax owed on all your purchases. Simply include the use tax liability that corresponds to your California Adjusted Gross Income (found on line 16) and enter it on line 25. You will not be assessed additional use tax on the individual non-business items you purchased for less than \$1,000 each.

You may not use the Estimated Use Tax Lookup Table to estimate and report the use tax due on purchases of items for use in your business or on purchases of individual non-business items you purchased for \$1,000 or more each. See the instructions for the Use Tax Worksheet if you have a combination of purchases of individual non-business items for less than \$1,000 each and purchases of individual non-business items for \$1,000 or more.

California Adjusted Gross Income (AGI) Range	Use Tax Liability
Less Than \$10,000	\$2
\$10,000 to \$19,999	\$5
\$20,000 to \$29,999	\$8
\$30,000 to \$39,999	\$11
\$40,000 to \$49,999	\$15
\$50,000 to \$59,999	\$18
\$60,000 to \$69,999	\$21
\$70,000 to \$79,999	\$25
\$80,000 to \$89,999	\$28
\$90,000 to \$99,999	\$31
\$100,000 to \$124,999	\$37
\$125,000 to \$149,999	\$45
\$150,000 to \$174,999	\$53
\$175,000 to \$199,999	\$61
More than \$199,999 -Multiply AGI by 0.033% (.00033)	

Enter your use tax liability on Line 4 of the worksheet or if you have no single purchase over \$999.99 then enter the amount on Line 25 of your income tax return.



## Line 26 – Voluntary Contributions

You can make voluntary contributions to the funds listed on Form 540 2EZ, Side 3. See page 13 for a description of the funds.

You may also contribute any amount to the State Parks Protection Fund/Parks Pass Purchase. To receive a single annual park pass, your contribution must equal or exceed \$150. When applicable, FTB will forward your name and address from your tax return to the Department of Parks and Recreation (DPR) who will issue a single Vehicle Day Use Annual Pass to you. Only one pass will be provided per tax return. You may contact DPR directly to purchase additional passes. If there is an error on your tax return in the computation of total contributions or if we disallow the contribution you requested because there is no credit available for the tax year, your name and address will not be forwarded to DPR. Any contribution less than \$150 will be treated as a voluntary contribution and may be deducted as a charitable contribution. For more information go to [parks.ca.gov/annualpass](http://parks.ca.gov/annualpass) or email [info@parks.ca.gov](mailto:info@parks.ca.gov).

## Line 27 – Amount You Owe

Add line 24, line 25, and line 26 and enter the total on line 27. This is the amount you owe. If line 23 is less than the sum of line 25 and line 26, enter the difference on line 27.

## Paying Your Taxes

You must pay 100% of the amount you owe by April 15, 2014, to avoid interest and underpayment penalties. However, the underpayment penalty will be waived if 90% of the tax shown on the tax return is paid by the original due date of the tax return. There are several ways to pay your tax:

- Electronic funds withdrawal (e-file only)
- Pay online/Web Pay
- Credit card
- Check or money order
- Monthly installments

## Electronic Funds Withdrawal

If you CalFile or e-file, instead of paying by check, you can use this convenient option. Simply provide your bank information, the amount you want to pay, and the date you want the amount to be withdrawn from your account. You can find the routing and account numbers on your check or by contacting your financial institution. Use the check illustration on the next page to find your bank information. Your tax preparation software will offer this option.

## Web Pay

Enjoy the convenience of online payment with the FTB. This secure service lets you pay the current amount you owe, extension payments, estimated tax payments, and prior year balances. Go to [ftb.ca.gov](http://ftb.ca.gov) for more information.

## Credit Card

Use your Discover, MasterCard, American Express, or Visa card to pay your personal income taxes (including tax return balance due, extension payments, estimated tax payments, and prior year balances). The FTB has partnered with Official Payments Corp. to offer you this service. Official Payments Corp. charges a convenience fee based on the amount of your payment.

Go to the Official Payments Corp. online payment center at [officialpayments.com](http://officialpayments.com) or call 800.2PAY.TAX or 800.272.9829 and follow the recorded instructions. Official Payments Corp. provides customer assistance at 877.297.7457 Monday through Friday, 5 a.m. to 5 p.m. PST.

Payment Date : \_\_\_\_\_

Confirmation Number: \_\_\_\_\_

## Check or Money Order (no cash please)

Using black or blue ink, make your check or money order payable to the “Franchise Tax Board.” **Do not send cash.** Write your SSN of ITIN and “2013 Form 540 2EZ” on the check or money order. Enclose but **do not** staple your check or money order to the tax return.

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

**e-file:** If you e-filed your tax return, mail your check or money order with form FTB 3582, Payment Voucher for Individual e-filed Returns. **Do not** mail a copy of your e-filed tax return.

**A penalty may be imposed if your payment is returned by your bank for insufficient funds.**

## Request Monthly Installments

Pay as much as you can when you file your tax return. If you cannot pay your taxes in full, you can request approval to make monthly payments. However, you will be charged interest and penalties. You will need to complete form FTB 3567, Installment Agreement Request.

To submit your request electronically, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **installment agreement**. To submit your request by mail, go to [ftb.ca.gov](http://ftb.ca.gov) to download and print form FTB 3567 or call 800.338.0505 to order the form by phone. Select Personal Income Tax, then select Forms and Publications, and enter code **949** when instructed. Mail the completed form to the FTB at the address shown on the form.

## Line 28 – Refund or No Amount Due

Complete the following worksheet:

- A. Amount on line 23 . . . . . \_\_\_\_\_
- B. Amount on line 25 . . . . . \_\_\_\_\_
- C. Amount on line 26 . . . . . \_\_\_\_\_
- D. Add line B and line C . . . . . \_\_\_\_\_
- E. Subtract line D from line A . . . . . \_\_\_\_\_

The amount on line E will be refunded to you. Transfer this amount to Form 540 2EZ, line 28. If the refund is less than \$1.00, attach a written request to your Form 540 2EZ to receive the refund.

**If the amount on line D is greater than the amount on line A, the amount on line E is the amount you owe. Transfer this amount to Form 540 2EZ, line 27.**

## Direct Deposit

Direct deposit is fast, safe, and convenient. To have your refund directly deposited into your bank account, fill in the account information on Form 540 2EZ, Side 4, line 29 and line 30. Fill in the routing and account numbers and indicate the account type. Verify routing and account numbers with your financial institution. **Do not** attach a voided check or deposit slip. See the illustration below.

An individual taxpayer may request that his or her refund be electronically deposited into more than one checking or savings account. This allows more options for managing your refund. For example, you can request part of your refund go to your checking account to use now and the rest to your savings account to save for later.

The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check, the routing number is 250250025. The account number can be up to 17 characters and can include numbers and letters. Include hyphens, but omit spaces and special symbols. On the sample check, the account number is 202020.

Check the appropriate box for the type of account. **Do not** check more than one box for each line.

Enter the portion of your refund you want directly deposited into each account. The total of line 29 and line 30 must equal the total amount of your refund. If line 29 and line 30 do not equal line 28, the FTB will issue a paper check.

# Instructions for Form 540 2EZ

FREE e-file at [ftb.ca.gov](http://ftb.ca.gov)

**Caution:** Check with your financial institution to make sure your deposit will be accepted and to get the correct routing and account numbers. The FTB is not responsible for a lost refund due to incorrect account information entered by you or your representative.

The diagram shows a check with the following fields and annotations:

- Payee: John Doe, Mary Doe, 1234 Main Street
- Amount: 20 (with a box for the dollar sign and a note "Do not include the check number")
- Bank: ANYTOWN BANK
- Routing Number: I 250250025
- Account Number: I 202020
- For: 1234

Some financial institutions will not allow a joint refund to be deposited to an individual account. If the direct deposit is rejected, the FTB will issue a paper check.

## Sign Your Tax Return

Sign your tax return on Side 4. If you file a joint tax return, your spouse/RDP must also sign it.

If you file a joint tax return, both you and your spouse/RDP are generally responsible for tax and any interest or penalties due on the tax return. If one spouse/RDP does not pay the tax, the other spouse/RDP may have to. See Innocent Joint Filer Relief on page 19.

Include your phone number and email address in case the FTB needs to contact you for information needed to process this tax return. By providing this information the FTB will be able to process your tax return or issue your refund faster.

## Paid Preparer's Information

If you pay a person to prepare your Form 540 2EZ, that person must sign and complete the area at the bottom of Side 4 including an identification number. Effective January 1, 2011, the IRS requires a paid tax preparer to get and use a preparer tax identification number (PTIN). If the preparer has a federal employer identification number (FEIN), it should be entered only in the space provided. A paid preparer must give you a copy of your tax return to keep for your records.

## Third Party Designee

If you want to allow your preparer, a friend, family member, or any other person you choose to discuss your 2013 tax return with the FTB, check the "Yes" box in the signature area of your tax return. Also print the designee's name and telephone number.

If you check the "Yes" box, you, and your spouse/RDP if filing a joint tax return, are authorizing the FTB to call the designee to answer any questions that may arise during the processing of your tax return. You are also authorizing the designee to:

- Give the FTB any information that is missing from your tax return.
- Call the FTB for information about the processing of your tax return or the status of your refund or payments.
- Receive copies of notices or transcripts related to your tax return, upon request.
- Respond to certain FTB notices about math errors, offsets, and return preparation.

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the FTB. If you want to expand or change the designee's authorization, get form FTB 3520, Power of Attorney Declaration for the Franchise Tax Board.

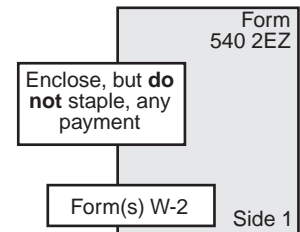
The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2014 tax return. This is April 15, 2015, for most people. To revoke the authorization before it ends, notify us by telephone at 800.852.5711 or in writing at Franchise Tax Board, PO Box 942840, Sacramento CA 94240-0040. Include your name, SSN (or ITIN), and the designee's name.

## Assembling Your Tax Return

Assemble your tax return and mail it to the FTB.

To help with our processing costs, enclose, but **do not** staple, your payment. Attach your federal Form(s) W-2 to the lower front of your tax return.

**Do not** enclose a copy of your federal tax return or any other document with your Form 540 2EZ. This will help us reduce government processing and storage costs.



## Mailing Your Tax Return

Mail your tax return to the following address if your tax return shows an **amount due**:

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

Mail your tax return to the following address if your tax return shows a **refund, or no amount due**:

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

# Voluntary Contribution Fund Descriptions

Make voluntary contributions of \$1 or more in whole dollar amounts to the funds listed below. To contribute to the California Seniors Special Fund, use the instructions for code 400 below. The amount you contribute either reduces your overpaid tax or increases your tax due. You may contribute only to the funds listed and cannot change the amount you contribute after you file your tax return. For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **voluntary contributions**.

**Code 400, California Seniors Special Fund** – If you and/or your spouse/RDP are 65 years of age or older as of January 1, 2014, and claim the Senior Exemption Credit on line 7, you may make a combined total contribution of up to \$212 or \$106 per spouse/RDP. Contributions made to this fund will be distributed to the Area Agency on Aging Councils (TACC) to provide advice on and sponsorship of Senior Citizens issues. Any excess contributions not required by TACC will be distributed to senior citizen service organizations throughout California for meals, adult day care, and transportation.

**Code 401, Alzheimer's Disease/Related Disorders Fund** – Contributions will be used to provide grants to California scientists to study Alzheimer's disease and related disorders. This research includes basic science, diagnosis, treatment, prevention, behavioral problems, and caregiving. With almost 600,000 Californians living with the disease and another 2 million providing care to a loved one with Alzheimer's, our state is in the early stages of a major public health crisis. Your contribution will ensure that Alzheimer's disease receives the attention, research, and resources it deserves. For more information go to [cdph.ca.gov](http://cdph.ca.gov) and search for **Alzheimer**.

**Code 402, California Fund for Senior Citizens (CSL)** – Contributions will provide support to the California Senior Legislature (CSL). The CSL is made up of volunteers who develop statewide senior related legislative proposals in areas of health, housing, transportation, and community services to be presented to the State Legislature. For more information go to [4csl.org](http://4csl.org).

**Code 403, Rare and Endangered Species Preservation Program** – Contributions will be used to help protect and conserve California's many threatened and endangered species and the wild lands that they need to survive, for the enjoyment and benefit of you and future generations of Californians.

**Code 404, State Children's Trust Fund for the Prevention of Child Abuse** – Contributions will be used to fund programs for the prevention, intervention, and treatment of child abuse and neglect.

**Code 405, California Breast Cancer Research Fund** – Contributions will fund research toward preventing and curing breast cancer. Breast cancer is the most common cancer to strike women in California. It kills 4,000 California women each year. Contributions also fund research on prevention and better treatment, and keep doctors up-to-date on research progress. For more about the research your contributions support, go to [cbrp.org](http://cbrp.org). Your contribution can help make breast cancer a disease of the past.

**Code 406, California Firefighters' Memorial Fund** – Contributions will be used for the repair and maintenance of the California Firefighters' Memorial on the grounds of the State Capitol, ceremonies to honor the memory of fallen firefighters and to assist surviving loved ones, and for an informational guide detailing survivor benefits to assist the spouses/RDPs and children of fallen firefighters.

**Code 407, Emergency Food for Families Fund** – Contributions will be used to help local food banks feed California's hungry. Your contribution will fund the purchase of much-needed food for delivery to food banks, pantries, and soup kitchens throughout the state. The State Department of Social Services will monitor its distribution to ensure the food is given to those most in need.

**Code 408, California Peace Officer Memorial Foundation Fund** – Contributions will be used to preserve the memory of California's fallen peace officers and assist the families they left behind. Since statehood, over 1,300 courageous California peace officers have made the ultimate sacrifice while protecting law-abiding citizens. The non-profit charitable organization, California Peace Officers' Memorial Foundation, has accepted the privilege and responsibility of maintaining a memorial for fallen officers on the State Capitol grounds. Each May, the Memorial Foundation conducts a dignified ceremony honoring fallen officers and their surviving families by offering moral support, crisis counseling, and

financial support that includes academic scholarships for the children of those officers who have made the supreme sacrifice. On behalf of all of us and the law-abiding citizens of California, thank you for your participation.

**Code 410, California Sea Otter Fund** – The California Coastal Conservancy and the Department of Fish and Wildlife will each be allocated 50% of the contributions. Contributions allocated to the California Coastal Conservancy will be used for research, science, protection, projects, or programs related to the Federal Sea Otter Recovery Plan or improving the nearshore ocean ecosystem, including, program activities to reduce sea otter mortality. Contributions allocated to the Department of Fish and Wildlife will be used to establish a sea otter fund within the department's index coding system for increased investigation, prevention, and enforcement action.

**Code 412, Municipal Shelter Spay-Neuter Fund** – Contributions will be used to provide grants to eligible municipal shelters to provide low cost or free spay-neuter services for dogs and cats.

**Code 413, California Cancer Research Fund** – Contributions will be used to conduct research relating to the causes, detection, and prevention of cancer and to expand community-based education on cancer, and to provide prevention and awareness activities for communities that are disproportionately at risk or afflicted by cancer.

**Code 419, Child Victims of Human Trafficking Fund** – Contributions will be used to fund, through grants, eligible community-based organizations that agree to provide services to minors who are victims of human trafficking.

**Code 420, California YMCA Youth and Government Fund** – Contributions will be used to support civic education programs operated by the YMCA Youth and Government Program, the African American Leaders for Tomorrow Program, the Asian Pacific Youth Leadership Project, and the Chicano Latino Youth Leadership Project.

**Code 421, California Youth Leadership Fund** – Contributions will be used to support the activities of the California Youth Leadership Project for the purpose of promoting youth civic engagement.

**Code 422, School Supplies for Homeless Children Fund** – Contributions will be used to provide school supplies and health-related products to homeless children.

**Code 423, State Parks Protection Fund/Parks Pass Purchase** – Contributions will be used for the protection and preservation of California's state parks and for the cost of a Vehicle Day Use Annual Pass valid at most park units where day use fees are collected. The pass is not valid at off-highway vehicle units, or for camping, oversized vehicle, extra vehicle, per-person, or supplemental fees. If a taxpayer's contribution equals or exceeds \$150 the taxpayer will receive a single Vehicle Day Use Annual Pass. Amounts contributed in excess of the parks pass cost may be deducted as a charitable contribution for the year in which the voluntary contribution is made. Any contribution less than \$150 will be treated as a voluntary contribution and may be deducted as a charitable contribution. For more information go to [parks.ca.gov/annualpass/](http://parks.ca.gov/annualpass/) or email [info@parks.ca.gov](mailto:info@parks.ca.gov).

**Code 424, Protect Our Coast and Oceans Fund** – Contributions will be used for grants and programs that preserve, protect, or enhance coastal resources and promote coastal and marine educational activities for underserved communities.

**Code 425, Keep Arts in Schools Fund** – Contributions will be used by the Arts Council for the allocation of grants to individuals or organizations administering arts programs for children in preschool through 12th grade.

**Code 426, American Red Cross, California Chapters Fund** – Contributions will be used by the American Red Cross, California Chapters for planning and implementing programs for disaster relief in California.

# Nonrefundable Renter's Credit Qualification Record



e-file and skip this page! The software you use to e-file will help you find out if you qualify for this credit and will figure the correct amount of the credit automatically. You can claim the nonrefundable Renter's Credit using CalFile and Ready Return.

If you were a resident of California and paid rent on property in California, which was your principal residence, you may qualify for a credit that you can use to reduce your tax. Answer the questions below to see if you qualify. **Do Not Mail This Record. Keep With Your Tax Records.**

## 1. Were you a resident of California for the entire year in 2013?

Military personnel: If you are not a legal resident of California, you do not qualify for this credit. However, your spouse/RDP may claim this credit if he or she was a resident, did not live in military housing during 2013, and is otherwise qualified.

**YES.** Go to question 2.

**NO.** Stop. File the Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. Go to [ftb.ca.gov](http://ftb.ca.gov) for more information regarding these forms.

## 2. Is your California adjusted gross income, the amount on Form 540 2EZ, line 16:

- \$36,955 or less if single; or
- \$73,910 or less if married/RDP filing jointly, head of household, or qualifying widow(er)?

**YES.** Go to question 3.

**NO.** Stop here. You do not qualify for this credit.

## 3. Did you pay rent, for at least half of 2013, on property (including a mobile home that you owned on rented land) in California, which was your principal residence?

**YES.** Go to question 4.

**NO.** Stop here. You do not qualify for this credit.

## 4. Can you be claimed as a dependent by a parent, foster parent, legal guardian, or any other person in 2013?

**NO.** Go to question 6.

**YES.** Go to question 5.

## 5. For more than half the year in 2013, did you live in the home of the person who can claim you as a dependent?

**NO.** Go to question 6.

**YES.** Stop here. You do not qualify for this credit.

## 6. Was the property you rented exempt from property tax in 2013?

You do not qualify for this credit if, for more than half of the year, you rented property that was exempt from property taxes. Exempt property includes most government-owned buildings, church-owned parsonages, college dormitories, and military barracks. However, if you or your landlord paid possessory interest taxes for the property you rented, then you may claim this credit.

**NO.** Go to question 7.

**YES.** Stop here. You do not qualify for this credit.

## 7. Did you claim the homeowner's property tax exemption anytime during 2013?

You do not qualify for this credit if you or your spouse/RDP received a homeowner's property tax exemption at any time during the year. However, if you lived apart from your spouse/RDP for the entire year and your spouse/RDP received a homeowner's property tax exemption for a separate residence, then you may claim this credit if you are otherwise qualified.

**NO.** Go to question 8.

**YES.** If your filing status is single, stop here, you do not qualify for this credit. If your filing status is married/RDP filing jointly, go to question 9.

## 8. Were you single in 2013?

**YES.** Go to question 11.

**NO.** Go to question 9.

## 9. Did your spouse/RDP claim the homeowner's property tax exemption anytime during 2013?

You do not qualify for this credit if you or your spouse/RDP received a homeowner's property tax exemption at any time during the year. However, if you lived apart from your spouse/RDP for the entire year and your spouse/RDP received a homeowner's property tax exemption for a separate residence, then you may claim this credit if you are otherwise qualified.

**NO.** Go to question 11.

**YES.** If both you and your spouse/RDP claimed the homeowner's property tax exemption, stop here, you do not qualify for this credit. Otherwise, go to question 10.

## 10. Did you and your spouse/RDP maintain separate residences for the entire year in 2013?

**YES.** Go to question 11.

**NO.** Stop here. You do not qualify for this credit.

## 11. If you are:

- Single, enter \$60 on Form 540 2EZ, line 19.
- Head of household or qualifying widow(er), enter \$120 on Form 540 2EZ, line 19.
- Married/RDP filing jointly, enter \$120 on Form 540 2EZ, line 19. (Exception: If one spouse/RDP claimed the homeowner's tax exemption and you lived apart from your spouse/RDP for the entire year, enter \$60 on Form 540 2EZ, line 19.)

Fill in the street address(es) and landlord information below for the residence(s) you rented in California during 2013, which qualified you for this credit.

**Street Address**  **City, State, and ZIP Code**  **Dates Rented in 2013 (From**  **to**  **)**

a

b

Enter the name, address, and telephone number of your landlord(s) or the person(s) to whom you paid rent for the residence(s) listed above.

**Name**  **Street Address**  **City, State, ZIP Code, and Telephone Number**

a

b