Forms & Instructions

California 540

2013 Personal Income Tax Booklet

Members of the
Franchise Tax Board

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FRANCHISE TAX BOARD

COVER GRAPHICS OMITTED FOR DOWNLOADING SPEED

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Important Dates

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

April 15, 2014	Last day to file and pay the 2013 amount you owe to avoid penalties and interest.* See form FTB 3519 on page 47 for more information. *If you are living or traveling outside the United States on April 15, 2014, the dates for filing your tax return and paying your tax are different. See form FTB 3519 on page 47 for more information.
October 15, 2014	Last day to file or e-file your 2013 tax return to avoid a late filing penalty and interest computed from the original due date of April 15, 2014.
April 15, 2014 June 16, 2014 September 15, 2014 January 15, 2015	The dates for 2014 estimated tax payments. Generally, you do not have to make estimated tax payments if your California withholding in each payment period totals 90% of your required annual payment. Also, you do not have to make estimated tax payments if you will pay enough through withholding to keep the amount you owe with your tax return under $500 ($250 if married/registered domestic partner (RDP) filing separately). However, if you do not pay enough tax either through withholding or by making estimated tax payments, you may have an underpayment penalty. See Form 540-ES instructions on page 51 for more information.

$$$ for You

Earned Income Tax Credit (EITC) – EITC reduces your federal tax obligation, or allows a refund if no federal tax is due. You may qualify if:

- You earned less than $46,227 ($51,567 if married filing jointly) and have qualifying children.
- You have no qualifying children and you earned less than $14,340 ($19,680 if married filing jointly).

Call the Internal Revenue Service (IRS) at 800.829.4477, when instructed enter topic **601**, see the federal income tax booklet, or go to the IRS website at **irs.gov** and search for **eitc assistant**. Currently, no comparable state credit exists.

Health Insurance Coverage – The Affordable Care Act (ACA), or health care law, includes new health insurance coverage and financial assistance options, including the federal premium tax credit, for individuals and families. Legal residents of California will be eligible to buy health insurance through Covered California. Covered California will provide access to health coverage that will start in January 2014. Go to the Covered California website at **coveredca.com** for more information on how to apply for health insurance, compare health plans, available federal financial assistance, and to enroll.

Refund of Excess State Disability Insurance (SDI) – If you worked for at least two employers during 2013 who together paid you more than $100,880 in wages, you may qualify for a refund of excess SDI. See the instructions on page 12.

Common Errors and How to Prevent Them

Help us process your tax return quickly and accurately. When we find an error, it requires us to stop to verify the information on the tax return, which slows processing. The most common errors consist of:

- Claiming the wrong amount of estimated tax payments.
- Claiming the wrong amount of standard deduction or itemized deductions.
- Making tax computation errors.
- Calculating the wrong amount of total credits.

To avoid errors and help process your tax return faster, use these helpful hints when preparing your tax return.

Claiming estimated tax payments:

- Verify the amount of estimated tax payments claimed on your tax return matches what you sent to the Franchise Tax Board (FTB) for that year. Go to **ftb.ca.gov** and search for **myftb account** to view your total estimated tax payments before you file your tax return.
- Verify the overpayment amount from your 2012 tax return you requested to be applied to your 2013 estimated tax.
- If the FTB records do not match the amount of estimated tax payments claimed, a "Return Information Notice" will be sent explaining the difference.

Claiming standard deduction or itemized deductions:

- See Form 540, line 18 instructions and worksheets for the amount of standard deduction or itemized deductions you can claim.

Computing your tax:

- Verify the total tax amount on Form 540, line 64 is calculated correctly.
- Go to **ftb.ca.gov** and search for **tax calculator** to compute your tax with the tax calculator or with the tax tables.
- Locate the correct tax amount from the tax table (page 59) and transfer it to your tax return correctly.
- Verify any affected schedule to ensure that the total tax amount is correctly transferred over.

Calculating total credits:

- Verify the total credits on Form 540, line 47 to ensure the amount is calculated correctly.

By using the helpful hints above, you assist in preventing delays in processing your tax return and unnecessary account adjustments.

Do I Have to File?

Steps to Determine Filing Requirement

Step 1: Is your gross income (all income received from all sources in the form of money, goods, property, and services that are not exempt from tax) more than the amount shown in the California Gross Income chart below for your filing status, age, and number of dependents? If yes, you have a filing requirement. If no, go to Step 2.

Step 2: Is your adjusted gross income (federal adjusted gross income from all sources reduced or increased by all California income adjustments) more than the amount shown in the California Adjusted Gross Income chart below for your filing status, age, and number of dependents? If yes, you have a filing requirement. If no, go to Step 3.

Step 3: If your income is less than the amounts on the chart you may still have a filing requirement. See "Requirements for Children with Investment Income" and "Other Situations When You Must File" on this page. Do those instructions apply to you? If yes, you have a filing requirement. If no, go to Step 4.

Step 4: Are you married/registered domestic partner (RDP) filing separately with separate property income? If no, you do not have a filing requirement. If yes, prepare a tax return. If you owe tax, you have a filing requirement.

On 12/31/13, my filing status was:	**and on 12/31/13, my age was:** (If your 65th birthday is on January 1, 2014, you are considered to be age 65 on December 31, 2013)	**California Gross Income** Dependents			**California Adjusted Gross Income** Dependents		
		0	**1**	**2 or more**	**0**	**1**	**2 or more**
Single or Head of household	Under 65 65 or older	15,702 21,002	26,569 29,152	34,719 35,672	12,562 17,862	23,429 26,012	31,579 32,532
Married/RDP filing jointly Married/RDP filing separately (The income of both spouses/RDPs must be combined; both spouses/RDPs may be required to file a tax return even if only one spouse/RDP had income over the amounts listed.)	Under 65 (both spouses/RDPs) 65 or older (one spouse/RDP) 65 or older (both spouses/RDPs)	31,406 36,706 42,006	42,273 44,856 50,156	50,423 51,376 56,676	25,125 30,425 35,725	35,992 38,575 43,875	44,142 45,095 50,395
Qualifying widow(er)	Under 65 65 or older		26,569 29,152	34,719 35,672		23,429 26,012	31,579 32,532
Dependent of another person Any filing status	Any age	More than your standard deduction (Use the California Standard Deduction Worksheet for Dependents on page 9 to figure your standard deduction.)					

Requirements for Children with Investment Income

California law conforms to federal law which allows parents' election to report a child's interest and dividend income from children under age 19 or a student under age 24 on the parent's tax return. For each child under age 19 or student under age 24 who received more than $2,000 of investment income in 2013, complete Form 540 and form FTB 3800, Tax Computation for Certain Children with Investment Income, to figure the tax on a separate Form 540 for your child.

If you qualify, you may elect to report your child's income of $10,000 or less (but not less than $1,000) on your tax return by completing form FTB 3803, Parents' Election to Report Child's Interest and Dividends. To make this election, your child's income must be **only** from interest and/or dividends. To get forms FTB 3800 or FTB 3803, see "Order Forms and Publications" on page 67 or go to **ftb.ca.gov.**

Other Situations When You Must File

If you have a tax liability for 2013 or owe any of the following taxes for 2013, you must file Form 540.

- Tax on a lump-sum distribution.
- Tax on a qualified retirement plan including an Individual Retirement Arrangement (IRA) or an Archer Medical Savings Account (MSA).
- Tax for children under age 19 or student under age 24 who have investment income greater than $2,000 (see paragraph above).
- Alternative minimum tax.
- Recapture taxes.
- Deferred tax on certain installment obligations.
- Tax on an accumulation distribution from a trust.

Filing Status

Use the same filing status for California that you used for your federal income tax return, unless you are a registered domestic partnership (RDP). If you are an RDP and file single for federal, you must file married/RDP filing jointly or married/RDP filing separately for California. If you are an RDP and file head of household for federal purposes, you may file head of household for California purposes only if you meet the requirements to be considered unmarried or considered not in a domestic partnership.

Exception: If you file a joint tax return for federal purposes, you may file separately for California if either spouse was:

- An active member of the United States armed forces or any auxiliary military branch during 2013.
- A nonresident for the entire year and had no income from California sources during 2013.

Community Property States: If the spouse earning the California source income is domiciled in a community property state, community income will be split equally between the spouses. Both spouses will have California source income and they will not qualify for the nonresident spouse exception.

If you had no federal filing requirement, use the same filing status for California that you would have used to file a federal income tax return.

If you filed a joint tax return and either you or your spouse/RDP was a nonresident for 2013, file the Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return.

Single

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

- You were not married or an RDP.
- You were divorced under a final decree of divorce, legally separated under a final decree of legal separation, or terminated your registered domestic partnership.
- You were widowed before January 1, 2013, and did not remarry or enter into another registered domestic partnership in 2013.

Married/RDP Filing Jointly

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

- You were married or an 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 registered domestic partnership in 2013.
- Your spouse/RDP died in 2014 before you filed a 2013 tax return.

Married/RDP Filing Separately

- Community property rules apply to the division of income if you use the married/RDP filing separately status. For more information, get FTB Pub. 1031, Guidelines for Determining Resident Status, FTB Pub. 737, Tax Information for Registered Domestic Partners, FTB Pub. 1051A, Guidelines for Married/RDP Filing Separate Returns, or FTB Pub. 1032, Tax Information for Military Personnel. To get forms see "Order Forms and Publications" on page 67 or go to **ftb.ca.gov**.
- You cannot claim a personal exemption credit for your spouse/RDP even if your spouse/RDP had no income, is not filing a tax return, and is not claimed as a dependent on another person's tax return.
- You may be able to file as head of household if your child lived with you and you lived apart from your spouse/RDP during the entire last six months of 2013.

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 a registered domestic partnership, or you met the requirements to be considered unmarried or considered not in a registered domestic partnership 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.
- 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 either be placed with you by an authorized placement agency or by order of a court.

For more information, get FTB Pub. 1540 at **ftb.ca.gov** or see code **934** on page 67 to order FTB Pub.1540 by telephone.

Qualifying Widow(er) with Dependent Child
Check the box on Form 540, line 5 and use the joint return tax rates for 2013 if **all** five of the following apply:

- Your spouse/RDP died in 2011 or 2012 and you did not remarry or enter into another registered domestic partnership in 2013.
- You have a child, stepchild, adopted child, or foster child whom you claim as a dependent.
- This child lived in your home for all of 2013. Temporary absences, such as for vacation or school, 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.

What's New and Other Important Information for 2013

Differences between California and Federal Law

In general, for taxable years beginning on or after January 1, 2010, California law conforms to the Internal Revenue Code (IRC) as of January 1, 2009. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to **ftb.ca.gov** and search for **conformity**. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540 or 540NR), and the Business Entity tax booklets.

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the tax booklets. Taxpayers should not consider the tax booklets as authoritative law.

Conformity – For updates regarding federal acts, go to **ftb.ca.gov** and search for **conformity**.

2013 Tax Law Changes/What's New

Philippine Disaster – California does not conform to the federal Philippines Charitable Giving Assistance Act, enacted March 25, 2014. For federal, taxpayers can choose to treat cash contributions for the relief of victims in areas affected by Typhoon Haiyan made on or after March 26, 2014, and before midnight on Monday, April 14, 2014, as if made on December 31, 2013. Eligible contributions can be claimed on either a 2013 or 2014 tax return, but not both. Contributions made after April 14, 2014, but on or before December 31, 2014, can only be claimed on a 2014 tax return. For California purposes, contributions may only be claimed on your 2014 tax return. If you claimed contributions under the Philippines Charitable Giving Assistance Act on your 2013 federal tax return, make an adjustment to remove the contribution on your 2013 California tax return.

Medical and Dental Expense Deduction – Federal has changed the allowable medical and dental expense deduction amount. For federal purposes, a deduction is allowed for unreimbursed allowable medical and dental expenses that exceeds 10% of federal adjusted gross income (AGI). California allows a deduction for medical and dental expenses that exceed 7.5% of federal AGI. For more information, get Schedule CA (540).

Nonqualified Deferred Compensation Tax Rate Decrease – For taxable years beginning on or after January 1, 2013, the rate of additional tax was reduced from 20% to 5% of any amount deferred under a nonqualified deferred compensation plan that is includible in income.

Voluntary Contributions – You may contribute to the following new funds:

- Protect Our Coast and Oceans Fund
- Keep Arts in Schools Fund
- American Red Cross, California Chapters Fund

Minimum Wage – On and after July 1, 2014, the minimum wage for all industries shall not be less than nine dollars ($9) per hour.

Net Operating Loss (NOL) Carryback – NOLs incurred in taxable years beginning on or after January 1, 2013, shall be carried back to each of the preceding two taxable years.

The allowable NOL carryback percentage varies. For an NOL incurred in a taxable year beginning on or after:

- January 1, 2013, and before January 1, 2014, the carryback amount shall not exceed 50% of the NOL.
- January 1, 2014, and before January 1, 2015, the carryback amount shall not exceed 75% of the NOL.
- January 1, 2015, the carryback amount shall be 100% of the NOL.

Individuals, Estates, and Trusts compute the NOL carryback in Part IV of form FTB 3805V, Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations — Individuals, Estates, and Trusts. For more information, get form FTB 3805V.

Election to Waive Carryback – Any taxpayer entitled to a carryback period pursuant to Internal Revenue Code (IRC) Section 172(b)(3) may elect to relinquish/waive the entire carryback period with respect to an NOL incurred in the 2013 taxable year. By making the election, the taxpayer is electing to carry an NOL forward instead of carrying it back in the previous two years.

To make the election, check the box in Part I under Section C – Election to Waive Carryback, of form FTB 3805V, and attach form FTB 3805V to the tax return. For more information, get form FTB 3805V.

Other Important Information

Mandatory Electronic Payments – You are required to remit all your payments electronically once you make an estimate or extension payment exceeding $20,000 or you file an original tax return with a total tax liability over $80,000. Once you meet this threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically. The first payment that would trigger the mandatory e-pay requirement does not have to be made electronically. Individuals that do not send the payment electronically will be subject to a 1% noncompliance penalty.

You can request a waiver from mandatory e-pay if one or more of the following is true:

- You have not made an estimated tax or extension payment in excess of $20,000 during the current or previous taxable year.
- Your total tax liability reported for the previous taxable year did not exceed $80,000.
- The amount you paid is not representative of your total tax liability.

For more information or to obtain the waiver form, go to **ftb.ca.gov** and search for **mandatory epay**. Electronic payments can be made using Web Pay on FTB's website, electronic funds withdrawal (EFW) as part of the e-file return, or your credit card.

Estimated Tax Payments – Taxpayers are required to pay 30% of the required annual payment for the 1st required installment, 40% of the required annual payment for the 2nd required installment, no installment is due for the 3rd required installment, and 30% of the required annual payment for the 4th required installment.

Taxpayers with a tax liability less than $500 ($250 for married/RDP filing separately) do not need to make estimated tax payments.

Mortgage Forgiveness Debt Relief Extended – California law conforms, with modifications, to federal mortgage forgiveness debt relief for discharges occurring on or after January 1, 2009 through 2013. Federal law limits the amount of qualified principal residence indebtedness to $2,000,000 ($1,000,000 for married filing separate). See federal Publication 544, Sales and Other Dispositions of Assets, and federal Publication 4681, Canceled Debts, Foreclosures, Repossessions, and Abandonments, for more information. California law limits the amount of qualified principal residence indebtedness to $800,000 ($400,000 for married/RDP filing separate) and debt relief to $500,000 ($250,000 for married/RDP filing separate).

Backup Withholding – With certain limited exceptions, payers that are required to withhold and remit backup withholding to the Internal Revenue Service (IRS) are also required to withhold and remit to the FTB on income sourced to California. If the payee has backup withholding, the payee must contact the FTB to provide a valid taxpayer identification number, before filing the tax return. Failure to provide a valid taxpayer identification number may result in a denial of the backup withholding credit. For more information, go to **ftb.ca.gov** and search for **backup withholding**.

Registered Domestic Partners (RDP) – Under California law, RDPs must file their California income tax return using either the married/RDP filing jointly or married/RDP filing separately filing status. RDPs have the same legal benefits, protections, and responsibilities as married couples unless otherwise specified.

If you entered into a same sex legal union in another state, other than a marriage, and that union has been determined to be substantially equivalent to a California registered domestic partnership, you are required to file a California income tax return using either the married/RDP filing jointly or married/RDP filing separately filing status.

For purposes of California income tax, references to a spouse, husband, or wife also refer to a California RDP, unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

Direct Deposit Refund – You can request a direct deposit refund on your tax return whether you e-file or file a paper tax return. Be sure to fill in the routing and account numbers carefully and double-check the numbers for accuracy to avoid it being rejected by your bank.

ReadyReturn – If your filing status is single or head of household and your income is only from wages, you may qualify for ReadyReturn. It simplifies the filing process by pre-filling a tax return with information the state already has. For more information and to see if you qualify, go to **ftb.ca.gov** and search for **readyreturn** or call 800.338.0505.

Tax Shelter – If the individual was involved in a reportable transaction, including a listed transaction, the individual may have a disclosure requirement. Attach federal Form 8886, Reportable Transaction Disclosure Statement, to the back of the California tax return along with any other supporting schedules. If this is the first time the reportable transaction is disclosed on the tax return, send a duplicate copy of the federal Form 8886 to the address below. The FTB may impose penalties if the individual fails to file federal Form 8886, or fails to provide any other required information. A material advisor is required to provide a reportable transaction number to all taxpayers and material advisors for whom the material advisor acts as a material advisor.

TAX SHELTER FILING
ATSU 398 MS F385
FRANCHISE TAX BOARD
PO BOX 1673
SACRAMENTO CA 95812-9900

For more information, go to **ftb.ca.gov** and search for **tax shelters**.

Which Form Should I Use?

✓Tip e-file and you won't have to decide which form to use! The software will select the correct form for you.

Were you and your spouse/RDP residents during the entire year 2013?

Yes. Check the chart below to see which form to use.

No. Use the Long or Short Form 540NR. To download or order the California Nonresident or Part-Year Resident Income Tax Booklet, go to **ftb.ca.gov** or see page 66, "Where to Get Income Tax Forms and Publications."

	Form 540 2EZ **Form not included in this booklet. If you qualify to use Form 540 2EZ, see "Where To Get Income Tax Forms and Publications" on page 66 to download or order this form.**	**Form 540A**	**Form 540**
Filing Status	Single, married/RDP filing jointly, head of household, qualifying widow(er)	Form 540A has been eliminated, use Form 540 2EZ or Form 540.	Any filing status
Dependents	0-3 allowed		All dependents you are entitled to claim
Amount of Income	Total income of: • $100,000 or less if single or head of household • $200,000 or less if married/RDP filing jointly or qualifying widow(er) You cannot use Form 540 2EZ if you (or your spouse/RDP) can be claimed as a dependent by another taxpayer, and your TOTAL income is less than or equal to $13,056 if single; $26,062 if married/RDP filing jointly or qualifying widow(er); or $18,462 if head of household.		Any amount of income
Sources of Income	Only income from: • Wages, salaries, and tips • Taxable interest, dividends, and pensions • Taxable scholarship and fellowship grants (only if reported on Form(s) W-2) • Capital gains from mutual funds (reported on Form 1099-DIV, box 2a only) • Unemployment compensation reported on Form 1099-G • Paid Family Leave Insurance • U.S. social security benefits • Tier 1 and tier 2 railroad retirement payments		All sources of income
Adjustments to Income	No adjustments to income		All adjustments to income
Standard Deduction	Allowed		Allowed
Itemized Deductions	No itemized deductions		All itemized deductions
Payments	Only withholding shown on Form(s) W-2 and 1099-R		• Withholding from all sources • Estimated tax payments • Payments made with extension • Excess State Disability Insurance (SDI) or Voluntary Plan Disability Insurance (VPDI)
Tax Credits	• Personal exemption credit • Senior exemption credit • Up to three dependent exemption credits • Nonrefundable renter's credit		All tax credits
Other Taxes	Only tax computed using the 540 2EZ Table		All taxes

✓Tip

If you qualify to use Form 540 2EZ, you may be eligible to use CalFile. Visit **ftb.ca.gov** and search for **calfile**. It's fast, easy, and free.

If you don't qualify for CalFile, you qualify for e-file. Go to **ftb.ca.gov** and search for **efile options**.

Instructions for Form 540 — California Resident Income Tax Return

References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 2009**, and the California Revenue and Taxation Code (R&TC).

Before You Begin

Complete your federal income tax return (Form 1040, Form 1040A, or Form 1040EZ) before you begin your California Form 540. Use information from your federal income tax return to complete your Form 540. Complete and mail Form 540 by April 15, 2014. If unable to mail your tax return by the due date, see page 2.

✓Tip You may qualify for the federal earned income credit. See page 2 for more information. No comparable state credit exists.

Note: The lines on Form 540 are numbered with gaps in the line number sequence. For example, lines 20 through 30 do not appear on Form 540, so the line number that follows line 19 on Form 540 is line 31.

Caution: Form 540 has five sides. When filing Form 540, you must send all five sides to the Franchise Tax Board (FTB).

Filling in Your Tax Return

- Use black or blue ink on the tax return you send to the FTB.
- Enter your social security number(s) (SSN) or individual taxpayer identification number(s) (ITIN) at the top of Form 540, Side 1.
- Print numbers and CAPITAL LETTERS between the combed lines. Be sure to line up dollar amounts.
- If you do not have an entry for a line, leave it blank unless the instructions for a line specifically tell you to enter -0-. **Do not** enter a dash, or the word "NONE."

Name(s) and Address

Print your first name, middle initial, last name, and street address in the spaces provided at the top of the form.

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

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.

Principal Business Activity (PBA) Code
For federal Schedule C (Form 1040), Profit or Loss From Business (Sole Proprietorship) business filers, enter the numeric PBA code from federal Schedule C (Form 1040), line B.

Date of Birth (DOB)
Enter your DOBs (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.

Prior Name
If you or your spouse/RDP filed your 2012 tax return under a different last name, write the last name **only** from the 2012 tax return.

Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)

Enter your SSN in the spaces provided. If filing a joint tax return, enter the SSNs in the same order as the names.

If you do not have an SSN because you are a nonresident or resident alien for federal tax purposes, and the Internal Revenue Service (IRS) issued you an ITIN, enter the ITIN in the space for the SSN. 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. It is a nine-digit number that always starts with the number 9.

Filing Status

Line 1 through Line 5 – Filing Status

Check only one box for line 1 through line 5. Enter the required additional information if you checked the box on line 3 or line 5. For filing status requirements, see page 3.

Use the same filing status for California that you used for your federal income tax return.

Exception: If you file a joint tax return for federal, you may file separately for California if either spouse was:

- An active member of the United States armed forces or any auxiliary military branch during 2013.
- A nonresident for the entire year and had no income from California sources during 2013.

  Caution – Community Property States: If the spouse earning the California source income is domiciled in a community property state, community income will be split equally between the spouses. Both spouses will have California source income and they will not qualify for the nonresident spouse exception.

If you had no federal filing requirement, use the same filing status for California you would have used to file a federal income tax return.

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

If you filed a joint tax return and either you or your spouse/RDP was a nonresident for 2013, you **must file** the Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return.

Exemptions

Line 6 – Can be Claimed as Dependent

601 Check the box on line 6 if someone else can claim you or your spouse/RDP as a dependent on their tax return, even if they chose not to.

Line 7 – Personal Exemptions

Did you check the box on line 6?

No Follow the instructions on line 7.

Yes Ignore the instructions on line 7. Instead, enter in the box on line 7 the amount shown below for your filing status:
- Single or married/RDP filing separately, enter -0-.
- Head of household, enter -0-.
- Married/RDP filing jointly and both you and your spouse/RDP can be claimed as dependents, enter -0-.
- Married/RDP filing jointly and only one spouse/RDP can be claimed as a dependent, enter 1.

Do not claim this credit if someone else can claim you as a dependent on their tax return.

Line 8 – Blind Exemptions

The first year you claim this exemption credit, attach a doctor's statement to the back of Form 540 indicating you or your spouse/RDP are visually impaired. Visually impaired means not capable of seeing better than 20/200 while wearing glasses or contact lenses, or if your field of vision is not more than 20 degrees.

Do not claim this credit if someone else can claim you as a dependent on their tax return.

Line 9 – Senior Exemptions

If you were 65 years of age or older by December 31, 2013,* you should claim an additional exemption credit on line 9. If you are married or an RDP, each spouse/RDP 65 years of age or older should claim an additional credit. You may contribute all or part of this credit to the California Seniors Special Fund. See page 23 for information about this fund.

*If your 65th birthday is on January 1, 2014, you are considered to be age 65 on December 31, 2013.

Do not claim this credit if someone else can claim you as a dependent on their tax return.

Line 10 – Dependent Exemptions

To claim an exemption credit for each of your dependents, write each dependent's first and last name and relationship to you in the space provided. If you are claiming more than four dependents, attach a statement with the required dependent information to your tax return. Count the number of dependents listed and enter the total in the box on line 10. Multiply the number you entered by the pre-printed dollar amount and enter the result.

Line 11 – Exemption Amount

Add line 7 through line 10 and enter the total dollar amount of all exemptions for personal, blind, senior, and dependent.

Taxable Income

Refer to your completed federal income tax return to complete this section.

Line 12 – State Wages

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Enter the total amount of your state wages from all states from each of your Form(s) W-2, Wage and Tax Statement. This amount appears on Form W-2, box 16.

If you received wages and do not have a Form W-2, see "Attachments to your tax return" on page 16.

Line 13 – Federal Adjusted Gross Income (AGI) from Form 1040, line 37; 1040A, line 21; or 1040EZ, line 4

RDPs who file a California tax return as married/RDP filing jointly and have no RDP adjustments between federal and California, combine their individual AGIs from their federal tax returns filed with the IRS. Enter the combined AGI on line 13.

RDP adjustments include but are not limited to the following:

- Transfer of property between spouses/RDPs
- Capital loss
- Transactions between spouses/RDPs
- Sale of residence
- Dependent care assistance
- Investment interest
- Qualified residence interest acquisition loan & equity loan
- Expense depreciation property limits
- Individual Retirement Account
- Interest education loan
- Rental real estate passive loss
- Rollover of publicly traded securities gain into specialized small business investment companies

RDPs filing as married/RDP filing separately, former RDPs filing separately, and RDPs with RDP adjustments will use the California RDP Adjustments Worksheet in FTB Pub. 737, Tax Information for Registered Domestic Partners, or complete a federal pro forma Form 1040. Transfer the amount from the California RDP Adjustments Worksheet, line 37, column D, or federal pro forma Form 1040, line 37, to Form 540, line 13.

Line 14 – California Adjustments – Subtractions [from Schedule CA (540), line 37, column B]

If there are no differences between your federal and California income or deductions, do not file a Schedule CA (540), California Adjustments — Residents.

If there are differences between your federal and California income or deductions, complete Schedule CA (540). Follow the instructions for Schedule CA (540) beginning on page 33. Enter on line 14 the amount from Schedule CA (540), line 37, column B. If a negative amount, see Schedule CA (540), line 37 instructions, page 37.

Line 15 – Subtotal

Subtract the amount on line 14 from the amount on line 13. Enter the result on line 15. If the amount on line 13 is less than zero, combine the amounts on line 13 and line 14 and enter the result in parentheses. For example: "(12,325)."

Line 16 – California Adjustments – Additions [from Schedule CA (540), line 37, column C]

If there are differences between your federal and California income or deductions, complete Schedule CA (540). Follow the instructions for Schedule CA (540) beginning on page 33. Enter on line 16 the amount from Schedule CA (540), line 37, column C. If a negative amount, see Schedule CA (540), line 37 instructions, page 37.

Line 18 – California Itemized Deductions or California Standard Deduction

Decide whether to itemize your charitable contributions, medical expenses, mortgage interest paid, taxes, etc., or take the standard deduction. Your California income tax will be less if you take the **larger** of:

- Your California itemized deductions.
- Your California standard deduction.

California itemized deductions may be limited based on federal AGI. To compute limitations, use Schedule CA (540). RDPs use your recalculated federal AGI to figure your itemized deductions.

On federal tax returns, individual taxpayers who claim the standard deduction are allowed an additional deduction for net disaster losses. For California, deductions for disaster losses are only allowed for those individual taxpayers who itemized their deductions.

If married or an RDP and filing separate tax returns, you and your spouse/RDP must either both itemize your deductions (even if the itemized deductions of one spouse/RDP are less than the standard deduction) or both take the standard deduction.

If someone else can claim you as a dependent, you may claim the greater of the standard deduction or your itemized deductions. To figure your standard deduction, use the Form 540 – California Standard Deduction Worksheet for Dependents on page 9.

Itemized deductions. Figure your California itemized deductions by completing Schedule CA (540), Part II, line 38 through line 44. Enter the result on Form 540, line 18.

If you did not itemize deductions on your federal income tax return but will itemize deductions for your Form 540, first complete federal Schedule A (Form 1040), Itemized Deductions. Then complete Schedule CA (540), Part II, line 38 through line 44. Attach both the federal Schedule A (Form 1040) and California Schedule CA (540) to the back of your tax return.

Standard deduction. Find your standard deduction on the California Standard Deduction Chart for Most People on this page. If you checked the box on Form 540, line 6, use the California Standard Deduction Worksheet for Dependents on page 9.

California Standard Deduction Chart for Most People

Do not use this chart if your parent, or someone else, can claim you (or your spouse/RDP) as a dependent on their tax return.

Your Filing Status	Enter On Line 18
1 – Single	$3,906
2 – Married/RDP filing jointly	$7,812
3 – Married/RDP filing separately	$3,906
4 – Head of household	$7,812
5 – Qualifying widow(er)	$7,812

The California standard deduction amounts are less than the federal standard deduction amounts.

California Standard Deduction Worksheet for Dependents

Use this worksheet only if your parent, or someone else, can claim you (or your spouse/RDP) as a dependent on their return. **Use whole dollars only.**

1. Enter your earned income from: line 1 of the "Standard Deduction Worksheet for Dependents" in the instructions for federal Form 1040; Form 1040A; or from line A of the worksheet on the back of Form 1040EZ. . . . . 1_____
2. Minimum standard deduction 2 $1,000.00
3. Enter the **larger** of line 1 or line 2 here . . . . . 3_____
4. Enter the amount shown for your filing status
   - Single or married/RDP filing separately, enter $3,906. . . . . .
   - Married/RDP filing jointly, head of household, or qualifying widow(er), enter $7,812 . . . . . .

   } 4 _____
5. **Standard deduction.** Enter the **smaller** of line 3 or line 4 here and on Form 540, line 18. . . . . 5_____

Line 19 – Taxable Income

Capital Construction Fund (CCF). If you claim a deduction on your federal Form 1040, line 43 for the contribution made to a capital construction fund set up under the Merchant Marine Act of 1936, reduce the amount you would otherwise enter on line 19 by the amount of the deduction. Next to line 19, enter "CCF" and the amount of the deduction. For details, see federal Publication 595, Capital Construction Fund for Commercial Fishermen.

Tax

When figuring your tax, use the correct filing status and taxable income amount.

Line 31 – Tax

To figure your tax, use one of the following methods and check the matching box on line 31:

- **Tax Table.** If your taxable income on line 19 is $100,000 or less, use the tax table beginning on page 59. Use the correct filing status column in the tax table.
- **Tax Rate Schedules.** If your taxable income on line 19 is over $100,000, use the tax rate schedule for your filing status on page 64.
- **FTB 3800.** Generally, use form FTB 3800, Tax Computation for Certain Children with Investment Income, to figure the tax on a separate Form 540 for your child who was 18 and under or a student under age 24 on January 1, 2014, and who had more than $2,000 of investment income. Attach form FTB 3800 to the child's Form 540.
- **FTB 3803.** If, as a parent, you elect to report your child's interest and dividend income of $10,000 or less (but not less than $1,000) on your tax return, complete form FTB 3803, Parents' Election to Report Child's Interest and Dividends. File a separate form FTB 3803 for each child whose income you elect to include on your Form 540. Add the amount of tax, if any, from each form FTB 3803, line 9, to the amount of your tax from the tax table or tax rate schedules and enter the result on Form 540, line 31. Attach form(s) FTB 3803 to your tax return.

To prevent possible delays in processing your tax return or refund, enter the correct tax amount on this line. To automatically figure your tax or to verify your tax calculation, use our online tax calculator. Go to **ftb.ca.gov** and search for **tax calculator**.

✓Tip CalFile or e-file and you won't have to do the math. Go to **ftb.ca.gov** and search for **efile**.

Line 32 – Exemption Credits

Exemption credits reduce your tax. If your federal adjusted gross income (AGI) on line 13 is more than the amount shown below for your filing status, your credits will be limited.

For purposes of computing limitations based upon AGI, RDPs, recalculate their AGI using a federal pro forma or California RDP Adjustments Worksheet (located in FTB Pub. 737). If your recalculated federal AGI is more than the amount shown below for your filing status, your credits will be limited.

If your filing status is:	**Is** line 13 more than:
Single or married/RDP filing separately	$172,615
Married/RDP filing jointly or qualifying widow(er)	$345,235
Head of household	$258,927

Yes Complete the AGI Limitation Worksheet below.
No Follow the instructions on Form 540, line 32.

AGI Limitation Worksheet
Use whole dollars only.

a Enter the amount from line 13. . . . . **a**_____
b Enter the amount for your filing status on line b:
- Single or married/RDP filing separately. $172,615
- Married/RDP filing jointly or qualifying widow(er) $345,235
- Head of household. $258,927

} **b**_____
c Subtract line b from line a . . . . . **c**_____
d Divide line c by $2,500 ($1,250 if married/RDP filing separately). If the result is not a whole number, round it to the next higher whole number. . . . . **d**_____
e Multiply line d by $6 . . . . . **e**_____
f Add the numbers from the boxes on lines 7, 8, and 9 (not the dollar amounts) . . . . . **f**_____
g Multiply line e by line f . . . . . **g**_____
h Add the total **dollar amount** from lines 7, 8, and 9 . . . . . **h**_____
i Subtract line g from line h. If zero or less, enter -0- . . . . . **i**_____
j Enter the number from the box on line 10 (not the dollar amount) . . . . . **j**_____
k Multiply line e by line j. . . . . **k**_____
l Enter the **dollar amount** from line 10 . . . . . **l**_____
m Subtract line k from line l. If zero or less, enter -0- . . . . . **m**_____
n Add line i and line m. Enter the result here and on line 32. . . . **n**_____

Line 34 – Tax from Schedule G-1 and Form FTB 5870A

If you received a qualified lump-sum distribution in 2013 and you were born before January 2, 1936, get Schedule G-1, to figure your tax by special methods that may result in less tax.

If you received accumulation distributions from foreign trusts or from certain domestic trusts, get form FTB 5870A, Tax on Accumulation Distribution of Trusts, to figure the additional tax.

To get these forms, see "Order Forms and Publications" on page 67.

Special Credits and Nonrefundable Credits

A variety of California tax credits are available to reduce your tax if you qualify. To figure and claim most special credits, you must complete a separate form or schedule and attach it to your Form 540. The Credit Chart on page 22 describes the credits and provides the name, credit code, and number of the required form or schedule. Many credits are limited to a certain percentage or a certain dollar amount. In addition, the total amount you may claim for all credits is limited by tentative minimum tax (TMT); go to Box A to see if your credits are limited.

If you are not claiming any special credits go to line 40 and line 46 to see if you qualify for the nonrefundable child and dependent care expenses credit or the nonrefundable renter's credit.

Box A – Did you complete federal Schedule C, D, E, or F **and** claim or receive any of the following (**Note:** If your business gross receipts are less than $1,000,000 from all trades or businesses, you do not have to report alternative minimum tax (AMT). For more information, see line 61 instructions, on page 11.):

- Accelerated depreciation in excess of straight-line
- Intangible drilling costs
- Depletion
- Circulation expenditures
- Research and experimental expenditures
- Mining exploration/development costs
- Amortization of pollution control facilities
- Income/loss from tax shelter farm activities
- Income/loss from passive activities
- Income from long-term contracts using the percentage of completion method
- Pass-through AMT adjustment from an estate or trust reported on Schedule K-1 (541)

Yes Complete Schedule P (540). See "Order Forms and Publications" on page 67.

No Go to Box B.

Box B – Did you claim or receive any of the following:

- Investment interest expense ☎ **226**
- Income from incentive stock options in excess of the amount reported on your tax return ☎ **225**
- Income from installment sales of certain property

Yes Complete Schedule P (540). See "Order Forms and Publications" on page 67.

No Go to Box C.

Box C – If your filing status is: Is Form 540, line 17 more than:

Single or head of household	$238,051
Married/RDP filing jointly or qualifying widow(er)	$317,401
Married/RDP filing separately	$158,700

Yes Complete Schedule P (540). See "Order Forms and Publications" on page 67.

No Your credits are not limited. Go to the instructions for line 40.

Line 40 – Nonrefundable Child and Dependent Care Expenses Credit

Claim this credit if you paid someone to care for your qualifying child under the age of 13, other dependent who is physically or mentally incapable of caring for him or herself, or spouse/RDP if physically or mentally incapable of caring for him or herself. The care must be provided in California. To claim this credit, your federal AGI must be $100,000 or less and you must complete and attach form FTB 3506, Child and Dependent Care Expenses Credit, included in this booklet.

Line 41 and Line 42 – New Jobs Credit

Qualified employers who had a net increase of qualified employees during the current taxable year or qualified employers who first commenced business in California during the current taxable year may be eligible to claim this credit. Use form FTB 3527, New Jobs Credit, to determine the amount of the credit available. Enter on line 41 the amount of the credit generated from form FTB 3527, line 18.

Answer the following question to determine the amount of the credit you can claim. Are you required to complete Schedule P (540)?

Yes Enter on line 42 the amount of the New Jobs credit claimed from Schedule P (540), Part III.

No Use this worksheet to figure the credit.

1. Enter the amount from Form 540, line 35. . . . . 1_____
2. Enter the amount from form FTB 3527, line 21 . . . . . 2_____
3. Enter the smaller of line 1 or line 2 here and on Form 540, line 42* and form FTB 3527, line 22a . . . . . 3_____

* If you have other credits with limited carryovers, you may want to apply those credits first on line 43 through line 45 before claiming the New Jobs credit on line 42.

Important: Attach form FTB 3527 and Schedule P (540) to your Form 540.

Line 43 through Line 45 – Additional Special Credits

A code identifies each credit. To claim only one or two credits, enter the credit name, code, and amount of the credit on line 43 and line 44.

To claim more than two credits, use Schedule P (540), Part III. See Schedule P (540) instructions, "How to Claim Your Credits."
Do not claim the New Jobs credit on line 43, line 44, or line 45. Only use line 42 to claim the New Jobs credit.

Important: Attach Schedule P (540) and any supporting schedules or statements to your Form 540.

Carryovers: If you claim a credit with carryover provisions and the amount of the credit available this year exceeds your tax, carry over any excess credit to future years until the credit is used (unless the carryover period is a fixed number of years). If you claim a credit carryover for an expired credit, use form FTB 3540, Credit Carryover and Recapture Summary, to figure the amount of the credit. Otherwise, enter the amount of the credit on Schedule P (540), Part III, and **do not** attach form FTB 3540.

Credit for Joint Custody Head of Household — Code 170

You may **not** claim this credit if you used the married/RDP filing jointly, head of household, or qualifying widow(er) filing status.

Claim the credit if unmarried and not an RDP at the end of 2013 (or if married/or an RDP, you lived apart from your spouse/RDP for all of 2013 and you used the married/RDP filing separately filing status); and if you furnished more than one-half the household expenses for your home that also served as the main home of your child, step-child, or grandchild for at least 146 days but not more than 219 days of the taxable year. If the child is married or an RDP, you must be entitled to claim a dependent exemption credit for the child.

Also, the custody arrangement for the child must be part of a decree of dissolution or legal separation or part of a written agreement between the parents where the proceedings have been initiated, but a decree of dissolution or legal separation has not yet been issued.

Use the worksheet below to figure the Joint Custody Head of Household credit **using whole dollars only**.

1. Enter the amount from Form 540, line 35 . . . . . 1 _____
2. Credit percentage — 30% . . . . . 2 x .30
3. Credit amount. Multiply line 1 by line 2. Enter the result or $416, whichever is less . . . . . 3 _____

If you qualify for the Credit for Joint Custody Head of Household and the Credit for Dependent Parent, claim only one credit. Select the credit that allows the maximum benefit.

Credit for Dependent Parent — Code 173

You may **not** claim the Credit for Dependent Parent if you used the single, head of household, qualifying widow(er), or married/RDP filing jointly filing status.

Claim this credit only if all of the following apply:

- You were married/or an RDP at the end of 2013 and you used the married/RDP filing separately filing status.
- Your spouse/RDP was not a member of your household during the last six months of the year.
- You furnished over one-half the household expenses for your dependent mother's or father's home, whether or not she or he lived in your home.

To figure the amount of this credit, use the worksheet above for the Credit for Joint Custody Head of Household. If you qualify for the Credit for Joint Custody Head of Household and the Credit for Dependent Parent, claim only one. Select the credit that will allow the maximum benefit.

Credit for Senior Head of Household — Code 163

You may claim this credit if you:

- Were 65 years of age or older on December 31, 2013.*
- Qualified as a head of household in 2011 or 2012 by providing a household for a qualifying individual who died during 2011 or 2012.
- Did not have AGI over $67,520 for 2013.

* If your 65th birthday is on January 1, 2014, you are considered to be age 65 on December 31, 2013.

If you meet all the conditions listed above, you do not need to qualify to use the head of household filing status for 2013 in order to claim this credit.

Use this worksheet to figure this credit **using whole dollars only**.

1. Enter the amount from line 19. . . . . .1 _____
2. Credit percentage — 2% . . . . . .2 x .02
3. Credit amount. Multiply line 1 by line 2. Enter the result or $1,272, whichever is less. . . . . .3 _____

Credit for Child Adoption Costs — Code 197

For the year in which an adoption decree or an order of adoption is entered (e.g., adoption is final), claim a credit for 50% of the cost of adopting a child who was **both**:

- A citizen or legal resident of the United States.
- In the **custody** of a California public agency or a California political subdivision.

Treat a prior unsuccessful attempt to adopt a child (even when the costs were incurred in a prior year) and a later successful adoption of a different child as one effort when computing the cost of adopting the child. Include the following costs if directly related to the adoption process:

- Fees for Department of Social Services or a licensed adoption agency.
- Medical expenses not reimbursed by insurance.
- Travel expenses for the adoptive family.

Note:

- This credit does not apply when a child is adopted from another country or another state, or was not in the custody of a California public agency or a California political subdivision.
- Any deduction for the expenses used to claim this credit must be reduced by the amount of the child adoption costs credit claimed.

Use the worksheet below to figure this credit **using whole dollars only**. If more than one adoption qualifies for this credit, complete a separate worksheet for each adoption. The maximum credit is limited to $2,500 per minor child.

1. Enter qualifying costs for the child . . . . . .1 _____
2. Credit percentage — 50% . . . . . .2 x .50
3. Credit amount. Multiply line 1 by line 2. Do not enter more than $2,500 . . . . . .3 _____

Your allowable credit is limited to $2,500 for 2013. Carry over the excess credit to future years until the credit is used.

Line 46 – Nonrefundable Renter's Credit

If you paid rent for at least six months in 2013 on your principal residence located in California you may qualify to claim the nonrefundable renter's credit which may reduce your tax. Complete the qualification record on page 19.

Line 48

Subtract the amount on line 47 from the amount on line 35. Enter the result on line 48. If the amount on line 47 is more than the amount on line 35, enter -0-. If you owe interest on deferred tax from installment obligations, include the additional tax, if any, in the amount you enter on line 48. Write "IRC Section 453 interest" or "IRC Section 453A interest" and the amount on the dotted line to the left of the amount on line 48.

Other Taxes

Attach the specific form or statement required for each item below.

Line 61 – Alternative Minimum Tax (AMT)

If you claim certain types of deductions, exclusions, and credits, you may owe AMT if your total income is more than:

- $84,640 married/RDP filing jointly or qualifying widow(er)
- $63,481 single or head of household
- $42,319 married/RDP filing separately

A child under age 19 or a student under age 24 may owe AMT if the sum of the amount on line 19 (taxable income) and any preference items listed on Schedule P (540) and included on the return is more than the sum of $7,150 and the child's earned income.

AMT income does not include income, adjustments, and items of tax preference related to any trade or business of a qualified taxpayer who has gross receipts, less returns and allowances, during the taxable year of less than $1,000,000 from **all** trades or businesses.

Get Schedule P (540) for more information. See "Order Forms and Publications" on page 67.

Line 62 – Mental Health Services Tax

If your taxable income is more than $1,000,000, compute the Mental Health Services Tax **using whole dollars only**:

1. Taxable income from line 19 . . . . . 1 _____
2. Less . . . . . 2 $(1,000,000)
3. Subtotal . . . . . 3 _____
4. Tax rate – 1% . . . . . 4 x .01
5. Mental Health Services Tax – Multiply line 3 by line 4. Enter this amount here and on line 62. . . . . 5 _____

Line 63 – Other Taxes and Credit Recapture

If you received an early distribution of a qualified retirement plan and were required to report additional tax on your federal tax return, you may also be required to report additional tax on your California tax return. Get form FTB 3805P, Additional Taxes on Qualified Plans (including IRAs) and Other Tax-Favored Accounts. If required to report additional tax, report it on line 63 and write "FTB 3805P" to the left of the amount.

California conforms to federal law for income received under IRC Section 409A on a nonqualified deferred compensation (NQDC) plan and discounted stock options and stock appreciation rights. Income received under IRC Section 409A is subject to an additional 5% tax of the amount required to be included in income plus interest. Include the additional tax, if any, on line 63. Write "NQDC" on the dotted line to the left of the amount.

If you used form(s)

- FTB 3540, Credit Carryover and Recapture Summary
- FTB 3805Z, Enterprise Zone Deduction and Credit Summary
- FTB 3807, Local Agency Military Base Recovery Area Deduction and Credit Summary
- FTB 3808, Manufacturing Enhancement Area Credit Summary
- FTB 3809, Targeted Tax Area Deduction and Credit Summary

Include the additional tax for credit recapture, if any, on line 63. Write the form number on the dotted line to the left of the amount on line 63.

If you are required to recapture any prior year New Home Credit, include the additional tax on line 63. Write "FTB 3549-A" on the dotted line to the left of the amount on line 63. Get FTB Pub. 3549, New Home/First-Time Buyer Credit, for more information.

Payments

To avoid a delay in the processing of your tax return, enter the correct amounts on line 71 through line 74.

Line 71 – California Income Tax Withheld

Enter the total California income tax withheld from your:

- Form(s) W-2, Wage and Tax Statement, box 17
- Form(s) W-2G, Certain Gambling Winnings, box 15
- Form(s) 1099-DIV, Dividends and Distributions, box 14
- Form(s) 1099-INT, Interest Income, box 13
- Form(s) 1099-MISC, Miscellaneous Income, box 16
- Form(s) 1099-OID, Original Issue Discount, box 10
- Form(s) 1099-R, Distributions from Pensions, Annuities, Retirement, or Profit Sharing Plans, IRAs, Insurance Contracts, etc., box 12

Do not include city, local, or county tax withheld, tax withheld by other states,or nonconsenting nonresident (NCNR) member's tax from Schedule K-1 (568), line 15e. Do not include withholding from Forms 592-B, Resident and Nonresident Withholding Tax Statement, or Form 593, Real Estate Withholding Tax Statement, on this line. For more details, see instructions for line 73 on page 12.

Generally, tax should not be withheld on federal Form 1099-MISC. If you want to pre-pay tax on income reported on federal Form 1099-MISC, use Form 540-ES, Estimated Tax for Individuals.

Line 72 – 2013 CA Estimated Tax and Other Payments

Enter the total of any:

- California estimated tax payments you made using 2013 Form 540-ES, electronic funds withdrawal, Web Pay, or credit card.
- Overpayment from your 2012 California income tax return that you applied to your 2013 estimated tax.
- Payment you sent with form FTB 3519, Payment for Automatic Extension for Individuals.
- California estimated tax payments made on your behalf by an estate, trust, or S corporation on Schedule K-1 (541) or Schedule K-1 (100S).

✓Tip To view payments made or get your current account balance, go to **ftb.ca.gov** and search for **myftb account**.

If you and your spouse/RDP paid joint estimated taxes but are now filing separate income tax returns, either of you may claim the entire amount paid, or each may claim part of the joint estimated tax payments. If you want the estimated tax payments to be divided, notify the FTB before you file the tax returns so the payments can be applied to the proper account. The FTB will accept in writing, any divorce agreement (or court-ordered settlement) or a statement showing the allocation of the payments along with a notarized signature of both taxpayers.

Send statements to:

JOINT ESTIMATED CREDIT ALLOCATION MS F225
TAXPAYER SERVICES CENTER
FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO, CA 94240-0040

If you or your spouse/RDP made separate estimated tax payments, but are now filing a joint income tax return, add the amounts you each paid. Attach a statement to the front of Form 540 explaining that payments were made under both SSNs.

You do not have to make estimated tax payments if you are a nonresident or new resident of California in 2014 and did not have a California tax liability in 2013.

Line 73 – Real Estate and Other Withholding

Enter the total of California withholding from Form 593, Real Estate Withholding Tax Statement, and Form 592-B, Resident and Nonresident Withholding Tax Statement. Attach a copy of Form(s) 593 and 592-B to the lower front of Form 540, Side 1.

Caution: Do not include withholding from federal Form(s) W-2, W-2G, or 1099, or NCNR member's tax from Schedule K-1 (568), line 15e on this line.

Line 74 – Excess California SDI (or VPDI) Withheld

You may claim a credit for excess State Disability Insurance (SDI) or Voluntary Plan Disability Insurance (VPDI) if you meet **all** of the following conditions:

- You had **two or more** California employers during 2013.
- You received more than $100,880 in wages.
- The amounts of SDI (or VPDI) withheld appear on your Form(s) W-2. Be sure to attach your Form(s) W-2 to the lower front of your Form 540.

If SDI (or VPDI) was withheld from your wages by a single employer, at more than 1.0% of your gross wages, you may not claim excess SDI (or VPDI) on your Form 540. Contact the employer for a refund.

To determine the amount to enter on line 74, complete the Excess SDI (or VPDI) Worksheet below. If married/RDP filing jointly, figure the amount of excess SDI (or VPDI) separately for each spouse/RDP.

Excess SDI (or VPDI) Worksheet
Use whole dollars only.

Follow the instructions below to figure the amount of income tax to enter on Form 540, line 74. If you are married/RDP and file a joint return, you must figure the amount of excess SDI (or VPDI) separately for each spouse/RDP.

	You	Your Spouse/RDP
1. Add amounts of SDI (or VPDI) withheld shown on your Forms W-2. Enter the total here 1		
2. 2013 SDI (or VPDI) limit. 2	$1,008.80	$1,008.80
3. Excess SDI (or VPDI) withheld. Subtract line 2 from line 1. Enter the results here. Combine the amounts on line 3 and enter the total, in **whole dollars only** on line 74 . .3		

If zero or less, enter -0- on line 74.

Line 75

For the Claim of Right credit, follow the reporting instructions in Schedule CA (540), line 41 under the Claim of Right.

Claim of Right: If you are claiming the tax credit on your California tax return, include the amount of the credit in the total for this line. Write in "IRC 1341" and the amount of the credit to the left of the amount column.

To determine if you are entitled to this credit, refer to your prior year California Form 540, Form 540NR (Long or Short), or Schedule CA (540 or 540NR) to verify the amount was included in your CA taxable income. If the amount repaid under a "Claim of Right" was not originally taxed by California, you are not entitled to claim the credit.

Overpaid Tax or Tax Due

To avoid delay in processing of your tax return, enter the correct amounts on line 91 through line 94.

Line 91 – Overpaid Tax

If the amount on line 75 is more than the amount on line 64, your payments and credits are more than your tax. Subtract the amount on line 64 from the amount on line 75. Enter the result on line 91.

✓Tip Choose e-file and Direct Deposit and get your refund faster.

Line 92 – Amount You Want Applied to Your 2014 Estimated Tax

Apply all or part of the amount on line 91 to your estimated tax for 2014. Enter on line 92 the amount of line 91 that you want applied to your 2014 estimated tax.

An election to apply an overpayment to estimated tax is binding. Once the election is made, the overpayment cannot be applied to a deficiency after the due date of the tax return.

Line 93 – Overpaid Tax Available This Year

If you entered an amount on line 92, subtract it from the amount on line 91. Enter the result on line 93. Choose to have this entire amount refunded to you, make contributions to the California Seniors Special Fund (see page 23), or make other voluntary contributions from this amount.

Line 94 – Tax Due

If the amount on line 75 is less than the amount on line 64, subtract the amount on line 75 from the amount on line 64. Enter the result on line 94. Your tax is more than your payments and credits.

There is a penalty for not paying enough tax during the year. You may have to pay a penalty if:

- The tax due on line 94 is $500 or more ($250 or more if married/RDP filing separately).
- The amount of state income tax withheld on line 71 is less than 90% of the amount of your total tax on line 64.

If this applies to you, see instructions on line 113.

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. Get this form from your employer or by calling EDD at **888.745.3886**. Download the DE 4 at **edd.ca.gov** or to use the online calculator, go to **ftb.ca.gov** and search for **de 4**.

Form DE 4 specifically adjusts your California state withholding and is not the same as the federal Form W-4, Employee's Withholding Allowance Certificate.

Use Tax

Line 95 – 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**, 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 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** 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 20 for a general explanation of California use tax.

Use Tax Worksheet

You must use the Use Tax Worksheet 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 95.

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.....$_____.00
7. Subtract line 6 from line 5. This is the total use tax due. Enter the amount due on line 95. If the amount is less than zero, enter -0-.....$_____.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**.

- 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** 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 17) and enter it on line 95. 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.

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 95 of your income tax return.

Contributions

You can make voluntary contributions to the funds listed on Side 4. See page 23 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/** or email info@parks.ca.gov.

Amount You Owe

Add or subtract correctly to figure the amount you owe.

Line 111 – Amount You Owe

If you have an amount on line 94, add the amount on line 94, line 95, and line 110, if any. Enter the result on line 111.

If you have an amount on line 93, subtract line 95 and line 110 from line 93. If the combined amount of line 95 and line 110 is more than line 93, enter the difference on line 111.

To avoid a late filing penalty, file your Form 540 by the extended due date even if you cannot pay the amount you owe.

Mandatory Electronic Payments. You are required to remit all your payments electronically once you make an estimate or extension payment exceeding $20,000 or you file an original return with a total tax liability over $80,000. Once you meet this threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically. The first payment that would trigger the mandatory e-pay requirement does not have to be made electronically. Individuals that do not send the payment electronically will be subject to a 1% noncompliance penalty.

You can request a waiver from mandatory e-pay if one or more of the following is true:

- You have not made an estimated tax or extension payment in excess of $20,000 during the current or previous taxable year.
- Your total tax liability reported for the previous taxable year did not exceed $80,000.
- The amount you paid is not representative of your total tax liability.

Electronic payments can be made using Web Pay on FTB's website, electronic funds withdrawal (EFW) as part of the e-file return, or your credit card. For more information or to obtain the waiver form, go to **ftb.ca.gov** and search for **mandatory epay**.

Payment Options

- **Electronic Funds Withdrawal** – Instead of paying by check or money order, use this convenient option if you e-file. Simply provide your bank information, amount you want to pay, and the date you want the balance due to be withdrawn from your account. Your tax preparation software will offer this option.
- **Web Pay** – Pay the amount you owe using our secure online payment service. Go to **ftb.ca.gov** for more information.
- **Credit Card** – Use your Discover, MasterCard, Visa, or American Express card to pay your tax. If you pay by credit card, do not mail form FTB 3519 to us. Call 800.272.9829 or go to the Official Payments Corp. website at **officialpayments.com**, and use the jurisdiction code 1555. Official Payments Corp. charges a convenience fee for using this service.
- **Check or Money Order –** Using black or blue ink, make your check or money order payable to the "Franchise Tax Board." **Do not send cash.** Write your SSN or ITIN and "2013 Form 540" as applicable on the check or money order. Enclose, but **do not** staple, your payment with your tax return.

  Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution. **Do not** combine your 2013 tax payment and any 2014 estimated tax payment in the same check. Prepare two separate checks and mail each in a separate envelope.

  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 check is returned by your bank for insufficient funds.

Paying by Credit Card – Whether you e-file or file by mail, use your Discover, MasterCard, Visa, or American Express card to pay your personal income taxes (tax return balance due, extension payment, estimated tax payment, or tax due with bill notice). **There is a convenience fee for this service.** This fee is paid directly to Official Payments Corp. based on the amount of your tax payment.

Convenience Fee

- 2.30% of the tax amount charged (rounded to the nearest cent)
- Minimum fee: $1

Example:
Tax Payment = $753.56 Convenience Fee = $17.33

When will my payments be effective?
Your payment is effective on the date you charge it.

What if I change my mind?
If you pay your tax liability by credit card and later reverse the credit card transaction, you may be subject to penalties, interest, and other fees imposed by the FTB for nonpayment or late payment of your tax liability.

How do I use my credit card to pay my income tax bill?
Once you have determined the type of payment and how much you owe, have the following ready:

- Your Discover, MasterCard, Visa, or American Express card
- Credit card number
- Expiration date

- Amount you are paying
- Your and your spouse's/RDP's SSN or ITIN
- First 4 letters of your and your spouse's/RDP's last name
- Taxable year
- Home phone number (including area code)
- ZIP Code for address where your monthly credit card bill is sent
- FTB Jurisdiction Code: 1555

Go to the Official Payments Corp. online payment center at **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, 5:00 a.m. to 5:00 p.m. PST.

Payment Date: _____

Confirmation Number: _____

If you cannot pay the full amount or can only make a partial payment for the amount shown on Form 540, line 114, see the information regarding Installment Payments on page 21.

Interest and Penalties

If you file your tax return or pay your tax after the due date, you may owe interest and penalties on the tax due.

Do not reduce the amount on line 91 or increase the amount on line 94 by any penalty or interest amounts. Enter on Form 540, line 112 the amount of interest and penalties.

Line 112 – Interest and Penalties

Interest. Interest will be charged on any late filing or late payment penalty from the original due date of the return to the date paid. In addition, if other penalties are not paid within **15** days, interest will be charged from the date of the billing notice until the date of payment. Interest compounds daily and the interest rate is adjusted twice a year. The FTB website has a chart of interest rates in effect since 1976. Go to **ftb.ca.gov** and search for **interest rates**.

Late Filing of Tax Return. If you do not file your tax return by October 15, 2014, you will incur a late filing penalty plus interest from the original due date of the tax return. The maximum total penalty is 25% of the tax not paid if the tax return is filed after October 15, 2014. The minimum penalty for filing a tax return more than 60 days late is $135 or 100% of the balance due, whichever is less.

Late Payment of Tax. If you fail to pay your total tax liability by April 15, 2014, you will incur a late payment penalty plus interest. The penalty is 5% of the tax not paid when due plus 1/2% for each month, or part of a month, the tax remains unpaid. We may waive the late payment penalty based on reasonable cause. Reasonable cause is presumed when 90% of the tax shown on the return is paid by the original due date of the return. However, the imposition of interest is mandatory. If, after April 15, 2014, you find that your estimate of tax due was too low, pay the additional tax as soon as possible to avoid or minimize further accumulation of penalties and interest.

Penalties. To avoid late payment penalties for use tax, you must report and pay the use tax with a timely filed income tax return, or California Individual Use Tax return.

Other Penalties. We may impose other penalties if a payment is returned for insufficient funds. We may also impose penalties for negligence, substantial understatement of tax, and fraud.

Line 113 – Underpayment of Estimated Tax

You may be subject to an estimated tax penalty if any of the following is true:

- Your withholding and credits are less than 90% of your current tax year liability.
- Your withholding and credits are less than 100% of your prior year tax liability (110% if AGI is more than $150,000 or $75,000 if married/RDP filing separately).
- You did not pay enough through withholding to keep the amount you owe with your tax return under $500 ($250 if married/RDP filing separately).

The FTB can figure the penalty for you when you file your tax return and send you a bill.

Is line 94 less than $500 ($250 if married/RDP filing separately)?

Yes **Stop.** You are not subject to an estimated payment penalty.
No Continue. You may be subject to an estimated payment penalty.

Is line 94 less than 10% of the amount on line 48? Form 540 filers: this excludes the tax on lump-sum distributions on Form 540, line 34.

Yes **Stop.** You are not subject to an estimated payment penalty.
No You may be subject to an estimated payment penalty; get form FTB 5805, Underpayment of Estimated Tax by Individuals and Fiduciaries (or form FTB 5805F, Underpayment of Estimated Tax by Farmers and Fishermen).

The underpayment of estimated tax penalty shall not apply to the extent the underpayment of an installment was created or increased by any provision of law that is chaptered during and operative for the taxable year of the underpayment. To request a waiver of the underpayment of estimated tax penalty, get form FTB 5805 or form FTB 5805F. See "Where To Get Income Tax Forms and Publications" on page 66.

If you complete one of these forms, attach it to the back of your Form 540. Enter the amount of the penalty on line 113 and check the correct box on line 113. Complete and attach the form if you claim a waiver, use the annualized income installment method, or pay tax according to the schedule for farmers and fishermen, even if you do not owe a penalty.

See "Important Dates" on page 2, for more information on estimated tax payments and how to avoid the underpayment penalty.

See the instructions for Form 540, line 114 for information about figuring your payment, if any.

Line 114 – Total Amount Due

Is there an amount on line 111?

Yes Add line 111, line 112, and line 113. Enter the result on line 114. For payment options, see line 111 instructions.
No Go to line 115.

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

Refund or No Amount Due

Line 115 – Refund or No Amount Due

Did you report amounts on line 95, line 110, line 112, or line 113?

No Enter the amount from line 93 on line 115. This is your refund amount. If it is less than $1, attach a written statement to your Form 540 requesting the refund.
Yes Combine the amounts from line 95, line 110, line 112, and line 113. If the result is:

- More than line 93, subtract line 93 from the sum of line 95, line 110, line 112, and line 113 and enter the result on line 114. This is your total amount due. For payment options, see line 111 instructions.
- Less than line 93, subtract the sum of line 95, line 110, line 112, and line 113 from line 93 and enter on line 115. This is your refund amount.

Want a fast refund? Get your refund in 10 days or less when you e-file your tax return.

Direct Deposit (Refund Only)

Line 116 and Line 117 – Direct Deposit of Refund

Direct deposit is fast, safe, and convenient. To have your refund directly deposited into your bank account, fill in the account information on line 116 and line 117. 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 on page 16.

Individual taxpayers may request that their 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.

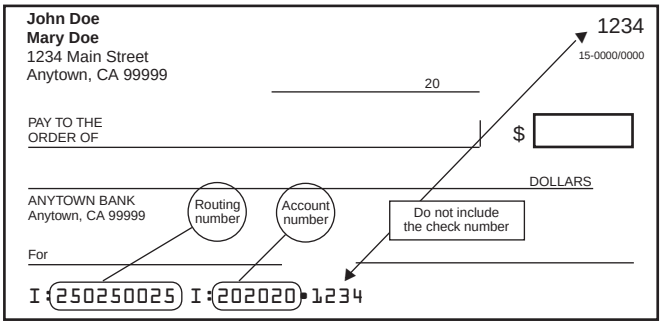
The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check, the routing number is 250250025. The account number can be up to 17 characters and can include numbers and letters. Include hyphens but omit spaces and special symbols. On the sample 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. Each deposit must be at least $1. The total of line 116 and line 117 must equal the total amount of your refund on line 115. If line 116 and line 117 do not equal line 115, the FTB will issue a paper check.

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.

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

You must sign your tax return in the space provided on Form 540, Side 5. If you file a joint tax return, your spouse/RDP must sign the tax return also.

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

Joint Tax Return. If you file a joint tax return, both you and your spouse/RDP are generally responsible for the tax and any interest or penalties due on the tax return. This means that if one spouse/RDP does not pay the tax due, the other may be liable. See "Innocent Joint Filer Relief," on page 20.

Paid Preparer's Information. If you pay a person to prepare your Form 540, that person signs and completes the area at the bottom of Side 5 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 tax 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. If you wish to revoke the authorization before it ends, notify us by telephone at 800.852.5711 or by writing to Franchise Tax Board, PO Box 942840, Sacramento, CA 94240-0040, include your name, SSN, and the designee's name.

Power of Attorney. If another person prepared your tax return, he or she is not automatically granted access to your tax information in future dealings with us. At some point, you may wish to designate someone to act on your behalf in matters related or unrelated to this tax return (e.g., an audit examination). To protect your privacy, you must submit to us a legal document called a "Power of Attorney" (POA) authorizing another person to discuss or receive personal information about your income tax records.

For more information, get form FTB 3520, available at **ftb.ca.gov**. See "Where To Get Income Tax Forms and Publications" on page 66.

Filing Your Tax Return

Attachments to your tax return.

Do I need to attach a copy of federal Form 1040?

> Other than Schedule A (Form 1040) or Schedule B (Form 1040), did you attach any federal forms or schedules to your federal Form 1040?
>
> If **No**, do not attach a copy of your federal Form 1040 return to Form 540.
>
> If **Yes**, attach a copy of your federal Form 1040 return and all supporting federal forms and schedules to Form 540.
>
> **Exception:** If you did not itemize deductions on your federal tax return but will itemize deductions on your California tax return, complete and attach a copy of the federal Schedule A (Form 1040) to Form 540.

Do not attach any documents to your tax return unless specifically instructed. This will help us reduce government processing and storage costs.

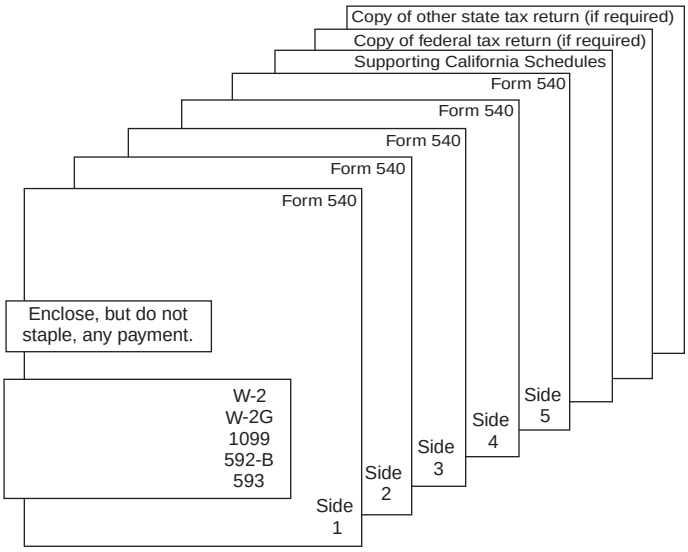
Federal Form(s) W-2, W-2G, and 1099, and CA Form(s) 592-B and 593. Attach all the Form(s) W-2 and W-2G you received to the lower front of your tax return. Also, attach any Forms(s) 1099, 592-B, and 593 showing California income tax withheld.

If you do not receive your Form(s) W-2 by January 31, 2014, contact your employer or go to **ftb.ca.gov** and search for **myftb account**. Only your employer can issue or correct a Form W-2. If you cannot get a copy of your Form W-2, you must complete form FTB 3525, Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit Sharing Plans, IRAs, Insurance Contracts, etc. See "Order Forms and Publications" on page 67 or go to **ftb.ca.gov.**

If you forget to send your Form(s) W-2 or other withholding forms with your income tax return, do not send them separately, or with another copy of your tax return. Wait until the FTB requests them from you.

Assembling Your Tax Return

Assemble your tax return in the order shown below.



Caution: Form 540 has five sides. When filing Form 540, you must send all five sides to the FTB.

Mailing Your Tax Return

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

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0001

If your tax return has an **amount due**, mail your tax return to the following address:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001

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Visit our website:

ftb.ca.gov

Nonrefundable Renter's Credit Qualification Record

✓Tip e-file and skip this page! The tax software product 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. Go to **ftb.ca.gov** to check your e-file options. You can claim the nonrefundable renter's credit using CalFile and ReadyReturn.

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. For purposes of California income tax, references to a spouse, husband, or wife also refer to a California Registered Domestic Partner (RDP), unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737. **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. See "Order Forms and Publications" on page 67.

2. Is your California adjusted gross income the amount on line 17:
- $36,955 or less if single or married/RDP filing separately; 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 or married/RDP filing separately, 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 line 46.
- Head of household or qualifying widow(er), enter $120 on line 46.
- Married/RDP filing separately: if you and your spouse/RDP lived in the same rental property and both qualify for this credit, one spouse/RDP may claim the full amount of the credit ($120), or each spouse/RDP may claim half the amount ($60 each). If you and your spouse/RDP lived apart for the entire year and you qualify for this credit, you may claim half the amount of the credit ($60). Enter your credit amount on line 46.
- Married/RDP filing jointly, enter $120 on line 46. (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 line 46.)

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			

Additional Information

California Use Tax General Information

The use tax has been in effect in California since July 1, 1935. It applies to purchases from out-of-state sellers and is similar to the sales tax paid on purchases you make in California. If you have not already paid all use tax due to the State Board of Equalization, you may report and pay the use tax due on your state income tax return. See the information below and the instructions for line 95 of your income tax return.

In general, you should pay California use tax on purchases made from out-of-state (for example, by telephone, over the Internet, by mail, or in person). However, not all purchases require you to pay use tax. For example, 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 Equalizations website at **boe.ca.gov**.

You should pay California use tax on taxable items if:

- The seller does not collect California sales or use tax.
- You use, give away, store, or consume the item in this state.

Example: You live in California and purchase a dining table from a company in North Carolina. The company ships the table from North Carolina to your home for your use and does not charge California sales or use tax. You owe use tax on the purchase.

Complete the Use Tax Worksheet or use the Use Tax Lookup Table on page 13 and 14 respectively, to calculate the amount due.

Extensions to File. If you request an extension to file your income tax return, wait until you file your tax return to report your purchases subject to use tax and make your use tax payment.

Penalty. Failure to timely report and pay the use tax due may result in the assessment of penalties.

Changes in Use Tax Reported. Do not file an Amended Income Tax Return (Form 540X) to revise the use tax previously reported. If you have changes to the amount of use tax previously reported on the original return contact the State Board of Equalization.

For assistance with your use tax questions, go to the State Board of Equalization's website at **boe.ca.gov** or call their Customer Service Center at 800.400.7115 or California Relay Service (CRS) 711 (for hearing and speech disabilities). For California income tax information, contact the Franchise Tax Board at **ftb.ca.gov.**

Collection Fees

The FTB is required to assess collection and filing enforcement cost recovery fees on delinquent accounts.

Deceased Taxpayers

A final return must be filed for a person who died in 2013 if a tax return normally would be required. The administrator or executor, if one is appointed, or beneficiary must file the tax return. Print "deceased" and the date of death next to the taxpayer's name at the top of the tax return.

If you are a surviving spouse/RDP and no administrator or executor has been appointed, file a joint tax return if you did not remarry or enter into another registered domestic partnership during 2013. Indicate next to your signature that you are the surviving spouse/RDP.

You may also file a joint tax return with an administrator or executor acting on behalf of the deceased taxpayer.

If you file a tax return and claim a refund due to a deceased taxpayer, you are certifying under penalty of perjury either that you are the legal representative of the deceased taxpayer's estate (in this case, attach certified copies of the letters of administration or letters testamentary) or that you are entitled to the refund as the deceased's surviving relative or sole beneficiary under the provisions of the California Probate Code. You must also attach a copy of federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or a copy of the death certificate when you file a tax return and claim a refund due.

Innocent Joint Filer Relief

If you file a joint tax return, both you and your spouse/RDP are generally responsible for paying the tax and any interest or penalties due on the tax return. However, you may qualify for relief of payment on all or part of the balance as an innocent joint filer. For more information, get FTB Pub. 705, Innocent Joint Filer - Relief From Paying California Income Taxes, at **ftb.ca.gov** or call 916.845.7072, Monday - Friday between 8 a.m. to 5 p.m. except holidays.

Military Personnel

If you are a member of the military and need additional information on how to file your tax return, get FTB Pub. 1032, Tax Information for Military Personnel. See "Order Forms and Publications" on page 67.

Requesting a Copy of Your Tax Return

The FTB keeps personal income tax returns for three and one-half years from the original due date. To get a copy of your tax return, write a letter or complete form FTB 3516, Request for Copy of Personal Income Tax or Fiduciary Return. In most cases, a $20 fee is charged for each taxable year you request. However, no charge applies for victims of a designated California or federal disaster; or you request copies from a field office that assisted you in completing your tax return. See "Where To Get Tax Forms and Publications" on page 66 to download or order form FTB 3516.

Local Benefits

You cannot deduct the amounts you pay for local benefits that apply to property in a limited area (construction of streets, sidewalks, or water and sewer systems). You must look at your real estate tax bill to determine if any nondeductible itemized charges are included in your bill. For more information, go to **ftb.ca.gov** and search for **real estate tax** or get federal Publication 17, Your Federal Income Tax-For Individuals, Chapter 22.

Vehicle License Fees for Federal Schedule A

On your federal Schedule A (Form 1040), you may deduct the California motor vehicle license fee listed on your Vehicle Registration Billing Notice from the Department of Motor Vehicles. The other fees listed on your billing notice such as registration fee, weight fee, and county fees are not deductible.

Voting Is Everybody's Business

You may register to vote if you meet these requirements:

- You are a United States citizen.
- You are a resident of California.
- You will be 18 years old by the date of the next election.
- You are not in prison or on parole for the conviction of a felony.

You need to re-register every time you move, change your name, or wish to change political parties. In order to vote in an election, you must be registered to vote at least 15 days before that election. If you need to get a Voter Registration Card, call the California Secretary of State's voter hotline at 800.345.VOTE or go to **sos.ca.gov.**

It's Your Right . . . Register and Vote

If You File Electronically

If you e-file your tax return, make sure all the amounts entered on the paper copy of your California return are correct before you sign form FTB 8453, California e-file Return Authorization for Individuals, or form FTB 8879, California e-file Signature Authorization for Individuals. If you are requesting direct deposit of a refund, make sure your account and routing information is correct. Your tax return can be transmitted to FTB by your preparer or electronic e-file service only after you sign form FTB 8453 or form FTB 8879. The preparer or electronic e-file service must provide you with:

- A copy of form FTB 8453 or FTB 8879.
- Any original Form(s) W-2, 592-B, 593, 1099-G, and other Form(s) 1099 that you provided.
- A paper copy of your California tax return showing the data transmitted to the FTB.

You cannot retransmit an e-filed tax return once we've accepted the original. You can correct an error only by completing Form 540X, Amended Individual Income Tax Return, and mailing the paper copy to us. See "Where To Get Income Tax Forms and Publications" on page 66.

Frequently Asked Questions

(Go to ftb.ca.gov for more frequently asked questions.)

1. What if I can't file by April 15, 2014, and I think I owe tax?

You must pay 100% of the amount you owe by April 15, 2014, to avoid interest and penalties. If you cannot file because you have not received all your Form(s) W-2, estimate the amount of tax you owe by completing form FTB 3519, Payment for Automatic Extension for Individuals, on page 47. Mail it to the FTB with your payment by April 15, 2014 or pay online at **ftb.ca.gov**. Then, when you receive all your Form(s) W-2, complete and mail your tax return by October 15, 2014 (you must use Form 540).

2. I never received a Form W-2. What should I do?

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If all of your Form(s) W-2 were not received by January 31, 2014, contact your employer. Only an employer issues or corrects a Form W-2. For more information, call 800.338.0505, select "Personal Income Tax," then "Frequently Asked Questions," and enter code **204** when instructed.

If you cannot get a copy of your Form(s) W-2, complete form FTB 3525, Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit Sharing Plans, IRAs, Insurance Contracts, etc. See "Where To Get Income Tax Forms and Publications" on page 66. For online wage and withhold information, go to **ftb.ca.gov** and search for **myftb account**.

3. How can I get help?

Throughout California more than 1,200 sites provide trained volunteers offering free help during the tax filing season to persons who need to file simple federal and state income tax returns. Many military bases also provide this service for members of the U.S. Armed Forces. Go to **ftb.ca.gov** and search for **vita** to find a list of participating locations or call the FTB at 800.852.5711 to find a location near you.

4. What do I do if I can't pay what I owe with my 2013 tax return?

Pay as much as possible when you file your tax return. If unable to pay your tax in full with your tax return, make a request for monthly payments. However, interest accrues and an underpayment penalty may be charged on the tax not paid by April 15, 2014, even if your request for monthly payments is approved. To make monthly payments, complete form FTB 3567, Installment Agreement Request, online or mail it to the address on the form. Do not mail it with your tax return.

The Installment Agreement Request might not be processed and approved until after your tax return is processed, and you may receive a bill before you receive approval of your request.

949

To order this form, go to **ftb.ca.gov** or call 800.338.0505, select "Personal Income Tax," then select "Forms and Publications," and enter code **949** when instructed.

610

For information on how to pay by credit card, go to **ftb.ca.gov**, or call 800.338.0505, select "Personal Income Tax," then select "Frequently Asked Questions," and enter code **610** when instructed.

5. How long will it take to get my refund?

112

If you e-file, you get the fastest possible refund. Your refund check is mailed within seven to ten calendar days (or if you request direct deposit, the refund posts to your checking or savings account within five to seven banking days) from the time the FTB receives your e-filed return. For more information about e-filing, go to **ftb.ca.gov** and search for **efile** or call 800.338.0505, select "Personal Income Tax," then select "Frequently Asked Questions," and enter code **112** when instructed.

If you do not e-file your tax return, you will receive your refund check within six to eight weeks after you file your tax return. If you request direct deposit, the refund posts to your account within six to eight weeks after you file your tax return.

6. I expected my refund by now. How can I check on the status?

Go to **ftb.ca.gov** and search for **refund status**. You will need your social security number (SSN) or individual taxpayer identification number (ITIN) and the refund amount from your tax return.

You can also call our automated phone service. See page 67 for more information.

7. I discovered an error on my tax return. What should I do?

908

If you discover that you made an error on your California income tax return after you filed it (paper or e-filed), use Form 540X, Amended Individual Income Tax Return, to correct your return. Get Form 540X at **ftb.ca.gov** or call 800.338.0505 and enter code **908**. You cannot e-file an amended return.

8. The Internal Revenue Service (IRS) made changes to my federal tax return. What should I do?

If your federal income tax return is examined and changed by the IRS and you owe additional tax, report these changes to the FTB within six months of the date of the final federal determination. If the changes the IRS made result in a refund due for California, claim a refund within two years of the date of the final federal determination. Either use Form 540X to correct the California income tax return you already filed, or send a copy of the federal changes to:

ATTN RAR/VOL MS F310
FRANCHISE TAX BOARD
PO BOX 1998
RANCHO CORDOVA CA 95741-1998

or Fax the information to 916.843.2269.

If you have a question **relating to the IRS audit adjustment** call 916.845.4028.

For general tax information or questions, call 800.852.5711.

Regardless of which method you use to notify the FTB, you must include a copy of the final federal determination along with all data and schedules on which the federal adjustment was based. Get FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California, for more information. See "Order Forms and Publications" on page 67.

File Form 540X only if the change affected your California tax liability.

9. How long should I keep my tax information?

Requests for information regarding your California income tax return usually occurs within the California statute of limitations period, which is usually the later of four years from the due date of the tax return or four years from the file date of the tax return. (**Exception:** An extended statute of limitations period applies for California or federal tax returns related or subject to a federal audit.)

Keep a copy of your tax return and the records that verify the income, deductions, adjustments, or credits reported on your return. Some records should be kept longer. For example, keep property records as long as needed to figure the basis of the property or records needed to verify carryover items (i.e., net operating losses) or records needed to track deferred gains on a 1031 exchange.

10. I will be moving after I file my tax return. How do I notify the FTB of my new address?

Notify the FTB of your new address by using form FTB 3533, Change of Address. This form is available at **ftb.ca.gov**. You may also go to **ftb.ca.gov** and search for **myftb account** or call 800.852.5711, select "Personal Income Tax," then select option 6 to report a change of address. If you change your address online or by phone, you do not need to file form FTB 3533.

After filing your tax return, report a change of address to us for up to four years, especially if you leave the state and no longer have a requirement to file a California tax return.

11. Are all domestic partners required to file joint or separate tax returns?

No, only domestic partners who are registered with the California Secretary of State are required to file using the married/RDP filing jointly or married/RDP filing separately filing status.

CREDIT CHART

Credit Name	Code	Description
California Motion Picture and Television Production – FTB 3541	223	The credit, which is allocated and certified by the California Film Commission, is 20% of expenditures attributable to a qualified motion picture and 25% of production expenditures attributable to an independent film or a TV series that relocates to California.
Child Adoption Costs – Worksheet on page 11	197	50% of qualified costs in the year an adoption is ordered
Child and Dependent Care Expenses – FTB 3506 See the instructions on page 55	232	Similar to the federal credit except that the California credit amount is based on a specified percentage of the federal credit.
Community Development Financial Institutions Investments – Certification Required	209	20% of each qualified investment made to a community development financial institution Obtain certification from: California Organized Investment Network (COIN), Department of Insurance, 300 Capitol Mall, Suite 1600, Sacramento CA 95814. Website: **insurance.ca.gov**.
Dependent Parent – See page 10	173	Must use married/RDP filing separately status and have a dependent parent
Disabled Access for Eligible Small Business – FTB 3548	205	Similar to the federal credit but limited to $125 based on 50% of qualified expenditures that do not exceed $250
Donated Agricultural Products Transportation – FTB 3547	204	50% of the costs paid or incurred for the transportation of agricultural products donated to nonprofit charitable organizations
Donated Fresh Fruits or Vegetables – FTB 3811	224	10% of the donation's costs for qualified taxpayers who donate fresh fruits or fresh vegetables to a California food bank
Enhanced Oil Recovery – FTB 3546	203	One third of the similar federal credit and limited to qualified enhanced oil recovery projects located within California.
Enterprise Zone Employee – FTB 3553	169	5% of wages from work in an enterprise zone
Enterprise Zone Hiring & Sales or Use Tax – FTB 3805Z	176	Business incentives for enterprise zone businesses
Environmental Tax – FTB 3511	218	Five cents ($.05) for each gallon of ultra low sulfur diesel fuel produced during the taxable year by a small refiner at any facility located in this state
Joint Custody Head of Household – Worksheet on page 10	170	30% of tax up to $416 for taxpayers who are single or married/RDP filing separately, who have a child and meet the support test
Local Agency Military Base Recovery Area (LAMBRA) Hiring & Sales or Use Tax – FTB 3807	198	Business incentives for LAMBRAs
Low-Income Housing – FTB 3521	172	Similar to the federal credit but limited to low-income housing in California
Manufacturing Enhancement Area (MEA) Hiring – FTB 3808	211	Percentage of qualified wages paid to qualified disadvantaged individuals
Natural Heritage Preservation – FTB 3503	213	55% of the fair market value of any qualified contribution of property donated to the state, any local government, or any nonprofit organization designated by a local government
New Home (2010) - Pub. 3549	221	The lesser of 5% of the purchase price of a qualified principal residence or $10,000. The credit is taken equally over three years.
New Jobs – FTB 3527	220	$3,000 allowed for a qualified employer for each increase in qualified full-time employees hired in the current taxable year.
Nonrefundable Renter's – See page 19	None	For California residents who paid rent for their principal residence for at least 6 months in 2013 and whose AGI does not exceed a certain limit
Other State Tax – Schedule S	187	Net income tax paid to another state or a U.S. possession on income also taxed by California
Prior Year Alternative Minimum Tax – FTB 3510	188	Must have paid alternative minimum tax in a prior year and have no alternative minimum tax liability in 2013
Prison Inmate Labor – FTB 3507	162	10% of wages paid to prison inmates
Research – FTB 3523	183	Similar to the federal credit but limited to costs for research activities in California
Senior Head of Household – Worksheet on page 10	163	2% of taxable income up to $1,272 for seniors who qualified for head of household in 2011 or 2012 and whose qualifying individual died during 2011 or 2012
Targeted Tax Area (TTA) Hiring – FTB 3809	210	Business incentive for TTA business

Repealed Credits: The expiration dates for these credits have passed. However, these credits had carryover provisions. You may claim these credits only if there is a carryover available from prior years. If you are not required to complete Schedule P (540), Alternative Minimum Tax and Credit Limitations – Residents, get form FTB 3540, Credit Carryover and Recapture Summary, to figure your credit carryover to future years. See "Where To Get Income Tax Forms and Publications" on page 66.

Agricultural Products 175
Commercial Solar Electric System 196
Commercial Solar Energy 181
Employer Childcare Contribution 190
Employer Childcare Program 189
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Orphan Drug 185
Political Contributions. 184
Recycling Equipment 174
Residential Rental & Farm Sales 186
Rice Straw. 206
Ridesharing. 171
Salmon & Steelhead Trout Habitat Restoration 200
Solar Energy 180
Solar Pump 179
Solar or Wind Energy System 217
Targeted Tax Area Sales or Use Tax. 210
Water Conservation. 178
Young Infant 161

Owe Money? Web Pay lets you pay **online**, so you can schedule it and forget it! Go to **ftb.ca.gov** for more information.

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** 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** 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**.

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 **cbcrp.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/** or email **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.

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Visit our website:

ftb.ca.gov

For Privacy Notice, get FTB 1131 ENG/SP.

FORM

California Resident Income Tax Return 2013

540 C1 **Side 1**

Fiscal year filers only: Enter month of year end: month_____ year 2014.

Your first name | Initial | Last name | Your SSN or ITIN

If joint tax return, spouse's/RDP's first name | Initial | Last name | Spouse's/RDP's SSN or ITIN

Additional information (See instructions) | PBA Code

Street address (Number and street or PO Box) | Apt. no/Ste. no. | PMB/Private Mailbox

City (If you have a foreign address, see instructions) | State | ZIP Code

Foreign Country Name | Foreign Province/State/County | Foreign Postal Code

A

R

RP

Date of Birth

Your DOB (mm/dd/yyyy)

Spouse's/RDP's DOB (mm/dd/yyyy)

Prior Name

If you filed your 2012 tax return under a different last name, write the last name only from the 2012 tax return.

Taxpayer

Spouse/RDP

Filing Status

1 ☐ Single

2 ☐ Married/RDP filing jointly. See inst.

3 ☐ Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here

4 ☐ Head of household (with qualifying person). See instructions.

5 ☐ Qualifying widow(er) with dependent child. Enter year spouse/RDP died

If your California filing status is different from your federal filing status, check the box here . . . . . ● ☐

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See inst.. . . . . ● 6 ☐

Exemptions

▶ For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line. **Whole dollars only**

7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2, in the box. If you checked the box on line 6, see instructions. . . . 7 ☐ X $106 = $

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 . . . . . 8 ☐ X $106 = $

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 . . . . . ● 9 ☐ X $106 = ◉ $

10 **Dependents: Do not include yourself or your spouse/RDP.**

First name	Last name	Dependent's relationship to you
◉	◉	◉
◉	◉	◉
◉	◉	◉
◉	◉	◉

Total dependent exemptions. . . . . ● 10 ☐ X $326 = ◉ $

11 **Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32 . . . . . ◉ 11 $

Your name: Your SSN or ITIN: – –

Taxable Income

12 State wages from your Form(s) W-2, box 16 . . . . . ● **12** .00

13 Enter federal adjusted gross income from Form 1040, line 37; 1040A, line 21; or 1040EZ, line 4 . . . . . ◉ **13** .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540), line 37, column B . . ● **14** .00

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions . . . . . **15** .00

16 California adjustments – additions. Enter the amount from Schedule CA (540), line 37, column C . . . . . ● **16** .00

17 California adjusted gross income. Combine line 15 and line 16 . . . . . ● **17** .00

18 Enter the **larger** of:
- Your California **itemized deductions** from Schedule CA (540), line 44; **OR**
- Your California **standard deduction** shown below for your filing status:
  - Single or Married/RDP filing separately $3,906
  - Married/RDP filing jointly, Head of household, or Qualifying widow(er) $7,812
- If the box on line 6 is checked, STOP. See instructions . . . . . ● **18** .00

19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- . . . . . ◉ **19** .00

Tax

31 Tax. Check the box if from: ☐ Tax Table ☐ Tax Rate Schedule ● ☐ FTB 3800 ● ☐ FTB 3803. . . . . ● **31** .00

32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than $172,615, see instructions. . . . . ◉ **32** .00

33 Subtract line 32 from line 31. If less than zero, enter -0- . . . . . ◉ **33** .00

34 Tax. See instructions. Check the box if from: ● ☐ Schedule G-1 ● ☐ FTB 5870A. . . . . ● **34** .00

35 Add line 33 and line 34. . . . . ◉ **35** .00

Special Credits

40 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. . . . . ● **40** .00

41 New jobs credit, amount generated. See instructions . . . . . ● **41** .00

42 New jobs credit, amount claimed. See instructions . . . . . ● **42** .00

43 Enter credit name code ● and amount . . . ● **43** .00

44 Enter credit name code ● and amount . . . ● **44** .00

45 To claim more than two credits, see instructions. Attach Schedule P (540). . . . . ● **45** .00

46 Nonrefundable renter's credit. See instructions . . . . . ● **46** .00

47 Add line 40 and line 42 through line 46. These are your total credits. . . . . ◉ **47** .00

48 Subtract line 47 from line 35. If less than zero, enter -0- . . . . . ◉ **48** .00

Your name: Your SSN or ITIN: - -

Other Taxes

61	Alternative minimum tax. Attach Schedule P (540)	**61**	.00
62	Mental Health Services Tax. See instructions	**62**	.00
63	Other taxes and credit recapture. See instructions	**63**	.00
64	Add line 48, line 61, line 62, and line 63. This is your total tax	**64**	.00

Payments

71	California income tax withheld. See instructions	**71**	.00
72	2013 CA estimated tax and other payments. See instructions	**72**	.00
73	Real estate and other withholding. See instructions	**73**	.00
74	Excess SDI (or VPDI) withheld. See instructions	**74**	.00
75	Add line 71, line 72, line 73, and line 74. These are your total payments. See instructions	**75**	.00

Overpaid Tax/ Tax Due

91	Overpaid tax. If line 75 is more than line 64, subtract line 64 from line 75	**91**	.00
92	Amount of line 91 you want applied to your **2014** estimated tax	**92**	.00
93	Overpaid tax available this year. Subtract line 92 from line 91	**93**	.00
94	Tax due. If line 75 is less than line 64, subtract line 75 from line 64	**94**	.00

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Your name: Your SSN or ITIN: - -

Use Tax

95 Use Tax. **This is not a total line.** See instructions . . . . . ● **95** .00

Contributions

	Code	Amount
California Seniors Special Fund. See instructions	● **400**	.00
Alzheimer's Disease/Related Disorders Fund	● **401**	.00
California Fund for Senior Citizens	● **402**	.00
Rare and Endangered Species Preservation Program	● **403**	.00
State Children's Trust Fund for the Prevention of Child Abuse	● **404**	.00
California Breast Cancer Research Fund	● **405**	.00
California Firefighters' Memorial Fund	● **406**	.00
Emergency Food for Families Fund	● **407**	.00
California Peace Officer Memorial Foundation Fund	● **408**	.00
California Sea Otter Fund	● **410**	.00
Municipal Shelter Spay-Neuter Fund	● **412**	.00
California Cancer Research Fund	● **413**	.00
Child Victims of Human Trafficking Fund	● **419**	.00
California YMCA Youth and Government Fund	● **420**	.00
California Youth Leadership Fund	● **421**	.00
School Supplies for Homeless Children Fund	● **422**	.00
State Parks Protection Fund/Parks Pass Purchase	● **423**	.00
Protect Our Coast and Oceans Fund	● **424**	.00
Keep Arts in Schools Fund	● **425**	.00
American Red Cross, California Chapters Fund	● **426**	.00
110 Add code 400 through code 426. This is your total contribution	● **110**	.00

Your name: Your SSN or ITIN:

Amount You Owe

111 AMOUNT YOU OWE. Add line 94, line 95, and line 110. See instructions. **Do not send cash.**

Mail to: **FRANCHISE TAX BOARD**
PO BOX 942867
SACRAMENTO CA 94267-0001 . . . . . ● **111** .00

Pay online – Go to **ftb.ca.gov** for more information.

Interest and Penalties

112 Interest, late return penalties, and late payment penalties . . . . . **112** .00

113 Underpayment of estimated tax. Check the box: ● ☐ **FTB 5805 attached** ● ☐ **FTB 5805F attached** ● **113** .00

114 Total amount due. See instructions. Enclose, but **do not** staple, any payment . . . . . **114** .00

Refund and Direct Deposit

115 REFUND OR NO AMOUNT DUE. Subtract line 95 and line 110 from line 93. See instructions.

Mail to: **FRANCHISE TAX BOARD**
PO BOX 942840
SACRAMENTO CA 94240-0001 . . . . . ● **115** .00

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions.

Have you verified the routing and account numbers? Use whole dollars only.

All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Routing number ● Type ☐ Checking ☐ Savings ● Account number ● **116** Direct deposit amount .00

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Routing number ● Type ☐ Checking ☐ Savings ● Account number ● **117** Direct deposit amount .00

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal tax return.

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

Your signature X Date Spouse's/RDP's signature (if a joint tax return, both must sign) X

Sign Here

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

Joint tax return? (See instructions)

Your email address (optional). Enter only one email address. Daytime phone number (optional)

Paid preparer's signature **(declaration of preparer is based on all information of which preparer has any knowledge)**

Firm's name (or yours, if self-employed) ● PTIN

Firm's address ● FEIN

Do you want to allow another person to discuss this tax return with us? See instructions. . . . . ● ☐ Yes ☐ No

Print Third Party Designee's Name Telephone Number

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Visit our website:

ftb.ca.gov

TAXABLE YEAR

SCHEDULE

2013 California Adjustments — Residents

CA (540)

Important: Attach this schedule behind Form 540, Side 5 as a supporting California schedule.

Name(s) as shown on tax return

SSN or ITIN

Part I Income Adjustment Schedule	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
Section A – Income			
7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C 7			
8 Taxable interest **(b)**_____ . . . . . 8(a)			
9 Ordinary dividends. See instructions. **(b)** _____ . . . . . 9(a)			
10 Taxable refunds, credits, offsets of state and local income taxes 10			
11 Alimony received 11			
12 Business income or (loss) 12			
13 Capital gain or (loss). See instructions 13			
14 Other gains or (losses) 14			
15 IRA distributions. See instructions. **(a)**_____ . . . . . 15(b)			
16 Pensions and annuities. See instructions. **(a)**_____ . . . . . 16(b)			
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. 17			
18 Farm income or (loss) 18			
19 Unemployment compensation 19			
20 Social security benefits **(a)** _____ . . . . . 20(b)			
21 Other income. **a** California lottery winnings; **b** Disaster loss carryover from FTB 3805V; **c** Federal NOL (Form 1040, line 21); **d** NOL carryover from FTB 3805V; **e** NOL from FTB 3805D, 3805Z, 3806, 3807, or 3809; **f** Other (describe): _____ 21		a b c d e f	a b c d e f
22 **Total.** Combine line 7 through line 21 in column A. Add line 7 through line 21f in column B and column C. Go to Section B. 22			
Section B – Adjustments to Income			
23 Educator expenses 23			
24 Certain business expenses of reservists, performing artists, and fee-basis government officials 24			
25 Health savings account deduction 25			
26 Moving expenses 26			
27 Deductible part of self-employment tax 27			
28 Self-employed SEP, SIMPLE, and qualified plans 28			
29 Self-employed health insurance deduction 29			
30 Penalty on early withdrawal of savings 30			
31a Alimony paid. **(b)** Recipient's: SSN ___ ___ ___ – ___ ___ – ___ ___ ___ ___ Last name _____ . . . 31a			
32 IRA deduction 32			
33 Student loan interest deduction 33			
34 Tuition and fees 34			
35 Domestic production activities deduction 35			
36 Add line 23 through line 31a and line 32 through line 35 in columns A, B, and C. See instructions 36			
37 **Total.** Subtract line 36 from line 22 in columns A, B, and C. See instructions 37			

Part II **Adjustments to Federal Itemized Deductions**

38 Federal itemized deductions. Enter the amount from federal Schedule A (Form 1040), lines 4, 9, 15, 19, 20, 27, and 28 . . . . . ◉ **38**

39 Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance, and state and local income tax, or General Sales Tax), and line 8 (foreign income taxes **only**). See instructions . . . . . ◉ **39**

40 Subtract line 39 from line 38 . . . . . ◉ **40**

41 Other adjustments including California lottery losses. See instructions. Specify _____ . . . . ◉ **41**

42 Combine line 40 and line 41 . . . . . ◉ **42**

43 **Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?**

Single or married/RDP filing separately **$172,615**
Head of household **$258,927**
Married/RDP filing jointly or qualifying widow(er) **$345,235**

No. Transfer the amount on line 42 to line 43.
Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 43 . . . . . ◉ **43**

44 **Enter the larger of the amount on line 43 or your standard deduction listed below**

Single or married/RDP filing separately **$3,906**
Married/RDP filing jointly, head of household, or qualifying widow(er) **$7,812**

Transfer the amount on line 44 to Form 540, line 18 . . . . . ◉ **44**

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Instructions for Schedule CA (540)

References to these instructions are to the Internal Revenue Code (IRC) as of **January 1, 2009,** and the California Revenue and Taxation Code (R&TC).

General Information

In general, for taxable years beginning on or after January 1, 2010, California law conforms to the Internal Revenue Code (IRC) as of January 1, 2009. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to **ftb.ca.gov** and search for **conformity**. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, and the Business Entity tax booklets.

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the tax booklets. Taxpayers should not consider the tax booklets as authoritative law.

Conformity
For updates regarding federal acts, go to **ftb.ca.gov** and search for **conformity**.

Registered Domestic Partners (RDP) – RDPs will compute their limitations based on the combined federal adjusted gross income (AGI) of each spouse's or partner's individual tax return filed with the Internal Revenue Service (IRS).

For column A, line 7 through line 21, and line 23 through line 35, combine your federal amounts from each spouse's or partner's individual federal tax return. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

The combined federal AGI used to compute limitations is different from the recalculated federal AGI used on Form 540, California Resident Income Tax Return, line 13. In situations where RDPs have no RDP adjustments, these amounts may be the same.

Military Personnel – Servicemembers domiciled outside of California, and their spouses/RDPs, may exclude the servicemember's military compensation from gross income when computing the tax rate on nonmilitary income. Requirements for military servicemembers domiciled in California remain unchanged. Military servicemembers domiciled in California must include their military pay in total income. In addition, they must include their military pay as California source income when stationed in California. However, military pay is not California source income when a servicemember is permanently stationed outside of California. Beginning 2009, the federal Military Spouses Residency Relief Act may affect the California income tax filing requirements for spouses of military personnel. For more information, get FTB Pub. 1032, Tax Information for Military Personnel.

Purpose

Use Schedule CA (540), California Adjustments – Residents, to make adjustments to your federal adjusted gross income and to your federal itemized deductions using California law.

Specific Line Instructions

Part I Income Adjustment Schedule

Column A — Federal Amounts

Line 7 through Line 21
Enter on line 7 through line 21 the same amounts you entered on your federal Form 1040, U.S. Individual Income Tax Return, line 7 through line 21; Form 1040A, U.S. Individual Income Tax Return, line 7 through line 14b; or Form 1040EZ, Income Tax Return for Single and Joint Filers With No Dependents, line 1, line 2, and line 3.

Line 22 – Total
Combine the amounts on line 7 through line 21.

Line 23 through Line 30 and Line 32 through Line 35
Enter the same amounts entered on your federal Form 1040, line 23 through line 30 and line 32 through line 35 or Form 1040A, line 16 through line 19.

Line 31a and Line 31b
Enter on line 31a the same amount entered on your federal Form 1040, line 31a. Enter on line 31b the social security number (SSN) or individual taxpayer identification number (ITIN) and last name of the person to whom you paid alimony.

Line 36
Add line 23 through line 31a and line 32 through line 35. However, if you made any of the adjustments described in the instructions for federal Form 1040, line 36 or if you claimed the foreign housing deduction from federal Form 2555, Foreign Earned Income, or Form 2555-EZ, Foreign Earned Income Exclusion, enter the amount from Form 1040, line 36 on this line.

Line 37 – Total
Subtract line 36 from line 22.

Column B and Column C — Subtractions and Additions

Use these columns to enter subtractions and additions to the federal amounts in column A that are necessary because of differences between California and federal law. Enter all amounts as positive numbers unless instructed otherwise.

You may need one or more of the following FTB publications to complete column B and column C:

- 1001, Supplemental Guidelines to California Adjustments
- 1005, Pension and Annuity Guidelines
- 1031, Guidelines for Determining Resident Status
- 1032, Tax Information for Military Personnel
- 1100, Taxation of Nonresidents and Individuals Who Change Residency

To get forms and publications, go to **ftb.ca.gov.**

Line 7 – Wages, Salaries, Tips, etc.
Generally, you will not make any adjustments on this line. If you did not receive any of the following types of income, make no entry on this line in either column B or column C.

Active duty military pay. Special rules apply to active duty military taxpayers. Get FTB Pub. 1032 for more information.

Sick pay received under the Federal Insurance Contributions Act and Railroad Retirement Act. California excludes this item from income. Enter in column B the amount of these benefits included in the amount in column A.

Ridesharing fringe benefit differences. Under federal law, qualified transportation benefits are excluded from gross income. Under the R&TC, there are no monthly limits for the exclusion of these benefits and California's definitions are more expansive. Enter the amount of ridesharing benefits received and included in federal income on line 7, column B.

Exclusion for compensation from exercising a California Qualified Stock Option (CQSO). To claim this exclusion:

- Your earned income is $40,000 or less from the corporation granting the CQSO.
- The market value of the options granted to you must be less than $100,000.
- The total number of shares must be 1,000 or less.
- The corporation issuing the stock must designate that the stock issued is a CQSO at the time the option is granted.

If you included an amount qualifying for this exclusion in federal income, enter that amount in column B.

Employer health savings account (HSA) contribution. Enter the amount of any employer HSA contribution from federal Form W-2, box 12, code W on line 7, column C.

Income exclusion for In-Home Supportive Services (IHSS) supplementary payments – If you are an IHSS provider who received IHSS supplementary payments that was included in federal wages, enter the IHSS supplementary payments on line 7, column B. IHSS providers only receive a supplementary payment if they paid a sales tax on the IHSS services they provide. The supplementary payment is equal to the sales tax paid plus any increase in the federal payroll withholding paid due to the supplementary payment.

Line 8 – Taxable Interest
If you did not receive any of the kinds of income listed below, make no entry on this line in either column B or column C.

Enter in column B the interest you received from:

- U.S. savings bonds (except for interest from series EE U.S. savings bonds issued after 1989 that qualified for the Education Savings Bond Program exclusion).
- U.S. Treasury bills, notes, and bonds.
- Any other bonds or obligations of the United States and its territories.
- Interest from Ottoman Turkish Empire Settlement Payments.
- Interest income from children under age 19 or students under age 24 included on the child's federal tax return and reported on the California tax return by the parent. For more information, get form FTB 3803, Parents' Election to Report Child's Interest and Dividends

Certain mutual funds pay "exempt-interest dividends." If the mutual fund has at least 50% of its assets invested in tax-exempt U.S. obligations and/or in California or its municipal obligations, that amount of dividend is exempt from California tax. The proportion of dividends that are tax-exempt will be shown on your annual statement or statement issued with Form 1099-DIV, Dividends and Distributions.

Enter in column C the interest you identified as tax-exempt interest on your federal Form 1040 (or Form 1040A), line 8b, **and** which you received from:

- The federally exempt interest dividends from other states, or their municipal obligations and/or from mutual funds that do not meet the 50% rule above.
- Non-California state bonds.
- Non-California municipal bonds issued by a county, city, town, or other local government unit.
- Obligations of the District of Columbia issued after December 27, 1973.
- Non-California bonds if the interest was passed through to you from S corporations, trusts, partnerships, or Limited Liability Companies (LLCs).
- Interest or other earnings earned from a Health Savings Account (HSA) are not treated as taxed deferred. Interest or earnings in a HSA are taxable in the year earned.
- Interest on any bond or other obligation issued by the Government of American Samoa.
- Interest income from children under age 19 or students under age 24 included on the parent's federal tax return and reported on the California tax return by the child.

Make no entries in either column B or column C for interest you earned on Federal National Mortgage Association (Fannie Mae) Bonds, Government National Mortgage Association (Ginnie Mae) Bonds, and Federal Home Loan Mortgage Corporations (FHLMC) securities, or grants paid to low income individuals.

Get FTB Pub. 1001 if you received interest income from the following sources:

- Loans made in an enterprise zone (EZ) or the former Los Angeles Revitalization Zone (LARZ).
- Items listed above passed through to you from S corporations, trusts, estates, partnerships, or LLCs.

Line 9 – Ordinary Dividends
Generally, no difference exists between the amount of dividends reported in column A and the amount reported using California law. However, California taxes dividends derived from other states and their municipal obligations.

Add dividends received from the following and enter in column B:

- Dividend income from children under age 19 or students under age 24 included on the parent's or child's federal tax return and reported on the California tax return by the opposite taxpayer. For more information, get form FTB 3803.

Add dividends received from the following and enter in column C:

- Controlled foreign corporation (CFC) dividends in the year distributed.
- Regulated investment company (RIC) capital gains in the year distributed.
- Distributions of pre-1987 earnings from an S corporation.
- Dividend income from children under age 19 or students under age 24 excluded on the parent's or child's federal tax return and reported on the California tax return by the opposite taxpayer. For more information, get form FTB 3803.

Get FTB Pub. 1001 if you received dividends from:

- Non-cash patronage dividends from farmers' cooperatives or mutual associations.
- A CFC.
- Distributions of pre-1987 earnings from S corporations.
- Undistributed capital gains for RIC shareholders.

Line 10 – Taxable Refunds, Credits, or Offsets of State and Local Income Taxes
California does not tax the state income tax refund received in 2013. Enter in column B the amount of state tax refund entered in column A.

Line 11 – Alimony Received
If you are a nonresident alien and received alimony not included in your federal income, enter the alimony on this line in column C. Otherwise, make no entry on this line.

Line 12 – Business Income or (Loss)
Adjustments to federal business income or loss you reported in column A generally are necessary because of the difference between California and federal law relating to depreciation methods, special credits, and accelerated write-offs. As a result, the recovery period or basis used to figure California depreciation may be different from the amount used for federal purposes.

Adjustments are figured on form FTB 3885A, Depreciation and Amortization Adjustments, and are most commonly necessary because of the following:

- **Before January 1, 1987,** California did not allow depreciation under the federal accelerated cost recovery system. Continue to figure California depreciation for those assets in the same manner as prior years**.**
- **On or after January 1, 1987,** California provides special credits and accelerated write-offs that affect the California basis of qualifying assets. Refer to the bulleted list below.

Use form FTB 3801, Passive Activity Loss Limitations, to figure the total adjustment for line 12 if you have:

- One or more passive activities that produce a loss.
- One or more passive activities that produce a loss **and** any nonpassive activity reported on federal Schedule C (Form 1040), Profit or Loss From Business.

Use form FTB 3885A to figure the total adjustment for line 12 if you have:

- Only nonpassive activities which produce either gains or losses (or combination of gains and losses).
- Passive activities that produce gains.

Get FTB Pub. 1001 for more information about:

Income related to:

- Business, trade, or profession carried on within California that is an integral part of a unitary business carried on both within and outside California.
- Pro-rata share of income received from a CFC by a U.S. shareholder.

Basis adjustments related to:

- Property acquired prior to becoming a California resident.
- Sales or use tax credit for property used in an EZ, Local Agency Military Base Recovery Area (LAMBRA), Targeted Tax Area (TTA), or former LARZ.
- Reduced recovery periods for fruit-bearing grapevines replaced in a California vineyard on or after January 1, 1992, as a result of phylloxera infestation; or on or after January 1, 1997, as a result of Pierce's disease.
- Expenditures for tertiary injectants.
- Property placed in service on an Indian reservation after January 1, 1994, and before January 1, 2014.
- Amortization of pollution control facilities.
- Discharge of real property business indebtedness.
- Vehicles used in an employer-sponsored ridesharing program.
- An enhanced oil recovery system.
- Joint Strike Fighter property costs.
- The cost of making a business accessible to disabled individuals.
- Property for which you received an energy conservation subsidy from a public utility on or after January 1, 1995, and before January 1, 1997.
- Research and experimental expenditures.

Business expense deductions related to:

- Wages paid in an EZ, LAMBRA, Manufacturing Enhancement Area (MEA), or TTA.
- Certain employer costs for employees who are also enrolled members of Indian tribes.
- Abandonment or tax recoupment fees for open-space easements and timberland preserves.
- Business located in an EZ, LAMBRA, or TTA.
- Research expense.
- Employer wage expense for the Work Opportunity Credit and Welfare-to-Work Credit.
- Pro-rata share of deductions received from a CFC by a U.S. shareholder.
- Interest paid on indebtedness in connection with company-owned life insurance policies.
- Premiums paid on life insurance policies, annuities, or endowment contracts issued after June 8, 1997, where the owner of the business is directly or indirectly a policy beneficiary.
- Commercial Revitalization Deductions for Renewal Communities.
- Small Employer Health Insurance Credit

Line 13 – Capital Gain or (Loss)
Generally, no adjustments are made on this line. California taxes long and short term capital gains as regular income. No special rate for long term capital gains exists. However, the California basis of the assets listed below may be different from the federal basis due to differences between California and federal laws. If there are differences, use Schedule D (540), California Capital Gain or Loss Adjustment, to calculate the amount to enter on line 13.

- Gain on sale of qualified small business stock under IRC Section 1045 and IRC Section 1202.
- Basis amounts resulting from differences between California and federal law in prior years.
- Gain or loss on stock and bond transactions.
- Installment sale gain reported on form FTB 3805E, Installment Sale Income.
- Gain on the sale of personal residence where depreciation was allowable.
- Pass-through gain or loss from partnerships, fiduciaries, S corporations, or LLCs.
- Capital loss carryover from your 2012 California Schedule D (540).
- Capital gain from children under age 19 or students under age 24 included on the parent's or child's federal tax return and reported on the California tax return by the opposite taxpayer. For more information, get form FTB 3803.

Get FTB Pub. 1001 for more information about:

- Disposition of S corporation stock acquired before 1987.
- Capital gain exclusion for sale of principal residence by a surviving spouse.
- Gain on sale or disposition of qualified assisted housing development to low-income residents or to specified entities maintaining housing for low-income residents.
- Undistributed capital gain for RIC shareholders.
- Gain or loss on the sale of property inherited before January 1, 1987.
- Capital loss carrybacks.

Line 14 – Other Gains or (Losses)
Generally, no adjustments are made on this line. However, the California basis of your other assets may differ from your federal basis due to differences between California and federal law. Therefore, you may have to adjust the amount of other gains or losses. Get Schedule D-1, Sales of Business Property.

Line 15 – IRA Distributions
Generally, no adjustments are made on this line. However, there may be significant differences in the taxable amount of a distribution (including a distribution from conversion of a traditional IRA to a Roth IRA), depending on when you made your contributions to the IRA. Differences also occur if your California IRA deductions were different from your federal deductions because of differences between California and federal self-employment income.

If the taxable amount using California law is:

- Less than the amount taxable under federal law, enter the difference in column B.
- More than the amount taxable under federal law, enter the difference in column C.

Get FTB Pub. 1005 for more information and worksheets for figuring the adjustment to enter on line 15, if any.

If you have an IRA basis and were a nonresident in prior years, you may need to restate your California IRA basis. Get FTB Pub. 1100 for more information.

Coverdell Education Savings Account (ESA) formerly known as Education (ED) IRA – If column A includes a taxable distribution from an ED IRA, you may owe additional tax on that amount. Get form FTB 3805P, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts. Report only the taxable amount of the distribution on line 21f.

Line 16 – Pensions and Annuities
Generally, no adjustments are made on this line. However, if you received Tier 2 railroad retirement benefits or partially taxable distributions from a pension plan, you may need to make the following adjustments.

If you received a federal Form RRB-1099-R, Annuities or Pensions by the Railroad Retirement Board, for railroad retirement benefits and included all or part of these benefits in taxable income in column A, enter the taxable benefit amount in column B.

If you began receiving a retirement annuity between July 1, 1986, and January 1, 1987, and elected to use the three-year rule for California purposes and the annuity rules for federal purposes, enter in column C the amount of the annuity payments you excluded for federal purposes.

You may have to pay an additional tax if you received a taxable distribution from a qualified retirement plan before reaching age 59½ and the distribution was not rolled over into another qualified plan. See Form 540, line 63 instructions; or form FTB 3805P.

The cost of group term life insurance for retirees funded by the transfer of excess pension assets is taxable for California purposes. Enter in column C the amount of the cost excluded for federal purposes.

Line 17 – Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, etc.
Adjustments to federal income or loss you reported in column A generally are necessary because of the difference between California and federal law relating to depreciation methods, special credits, and accelerated write-offs. As a result, the recovery period or basis used to figure California depreciation may be different from the recovery period or amount used for federal. For more information, see the instructions for column B and column C, line 12.

California law does not conform to federal law for material participation in rental real estate activities. Beginning in 1994, and for federal purposes only, rental real estate activities conducted by persons in real property business are not automatically treated as passive activities. Get form FTB 3801 for more information.

Use form FTB 3801 to figure the total adjustment for line 17 if you have:

- One or more passive activities that produce a loss.
- One or more passive activities that produce a loss **and** any nonpassive activity reported on federal Schedule E (Form 1040), Supplemental Income and Loss.

Use form FTB 3885A to figure the total adjustment for line 17 if you have:

- Only nonpassive activities which produce either gains or losses (or combination of gains and losses).
- Passive activities that produce gains.

LLCs that are classified as partnerships for California purposes and limited liability partnerships (LLPs) are subject to the same rules as other partnerships. LLCs report distributive items to members on Schedule K-1 (568), Member's Share of Income, Deductions, Credits, etc. LLPs report to partners on Schedule K-1 (565), Partner's Share of Income, Deductions, Credits, etc.

Get FTB Pub. 1001 for more information about accumulation distributions to beneficiaries for which the trust was not required to pay California tax because the beneficiary's interest was contingent.

Line 18 – Farm Income or (Loss)
Adjustments to federal income or loss you report in column A generally are necessary because of the difference between California and federal law relating to depreciation methods, special credits, and accelerated write-offs. As a result, the recovery period or basis you use to figure California depreciation may be different from the amount used for federal purposes, and you may need to make an adjustment to your farm income or loss. For more information, see the instructions for column B and column C, line 12.

Use form FTB 3801 to figure the total adjustment for line 18 if you have:

- One or more passive activities that produce a loss.
- One or more passive activities that produce a loss **and** any nonpassive activity reported on federal Schedule F (Form 1040), Profit or Loss From Farming.

Use form FTB 3885A to figure the total adjustment for line 18 if you have:

- Only nonpassive activities which produce either gains or losses (or combination of gains and losses).
- Passive activities that produce gains.

Line 19 – Unemployment Compensation
California excludes unemployment compensation from taxable income. Enter on line 19, column B the amount of unemployment compensation shown in column A.

Paid Family Leave Insurance (PFL) benefits, also known as Family Temporary Disability Insurance. Payments received from the PFL Program are reported on Form 1099-G, Certain Government Payments. Enter on line 19, column B the amount of PFL payments shown in column A. For more information, get FTB Pub. 1001.

Line 20 – Social Security Benefits
California excludes U.S. social security benefits or equivalent Tier 1 railroad retirement benefits from taxable income. Enter in column B the amount of taxable U.S. social security benefits or equivalent Tier 1 railroad retirement benefits shown in column A, line 20(b).

Line 21 – Other Income

a. California Lottery Winnings. California excludes California lottery winnings from taxable income. Enter in column B the amount of California lottery winnings included in the federal amount on line 21 in column A.

Make no adjustment for lottery winnings from other states. They are taxable by California. California and federal laws allow gambling losses only to the extent of reported gambling income. If you reduced gambling income for California lottery income, you may need to reduce the losses included in the federal itemized deductions on line 38. Enter these losses on line 41 as a negative number.

b. Disaster Loss Carryover from Form FTB 3805V, Part III, line 6. If you have a California disaster loss carryover from your 2012 form FTB 3805V, Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations – Individuals, Estates, and Trusts, enter that amount as a positive number in column B.

c. Federal NOL from Form 1040, line 21. If the amount on line 21 in column A includes a federal NOL, enter the amount of the federal NOL as a positive number in column C. Get form FTB 3805V, to figure the allowable California NOL.

d. NOL Carryover from Form FTB 3805V, Part III, line 5. The allowable NOL carryover under California law is different from the allowable NOL carryover under federal law. If you have a California NOL carryover from your 2012 form FTB 3805V, enter it as a positive number in column B.

e. NOL from Forms FTB 3805D, FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809. Enter in column B the total NOL figured on the following forms.

- FTB 3805D, Net Operating Loss (NOL) Carryover Computation and Limitation – Pierce's Disease, line 7, column C
- FTB 3805Z, Enterprise Zone Deduction and Credit Summary, line 5b
- FTB 3806, Los Angeles Revitalization Zone Deduction and Credit Summary, line 3b
- FTB 3807, Local Agency Military Base Recovery Area Deduction and Credit Summary, line 5b
- FTB 3809, Targeted Tax Area Deduction and Credit Summary, line 4b

f. Other (describe).

Identify the type of income reported in the space provided. If there is more than one item to report on line 21f, attach a statement that lists each item and enter the total of all individual items in column B or column C as instructed below.

Parents' Election to Report Child's Interest and Dividends. California conforms to federal law for elections made by parents reporting their child's interest and dividends. Parents may elect to report their child's income on their California income tax return by completing form FTB 3803. If you make this election, the child will not have to file a tax return. You may report your child's income on your California income tax return even if you do not do so on your federal income tax return.

If the amount of your child's income you are reporting on your California income tax return is different than the amount you reported on your federal income tax return, enter the difference on line 21f, column B or column C and write "FTB 3803" on line 21f. Get form FTB 3803 for more information.

Reward from a crime hotline. Enter in column B the amount of a reward authorized by a government agency received from a crime hotline established by a government agency or nonprofit organization and that is included in the amount on line 21 in column A.

You may not make this adjustment if you are an employee of the hotline or someone who sponsors rewards for the hotline.

Federal foreign earned income or housing exclusion. Enter in column C the amount deducted from federal income on Form 1040, line 21.

Beverage container recycling income. Enter in column B the amount of recycling income included in the amount on line 21 in column A.

Rebates or vouchers from a local water agency, energy agency, or energy supplier. California law allows an income exclusion for rebates or vouchers from a local water agency, energy agency, or energy supplier for the purchase and installation of water conservation appliances and devices. Enter in column B the amount of this type of income included in the amount on line 21 in column A.

Original issue discount (OID) for debt instruments issued in 1985 and 1986. In the year of sale or other disposition, you must recognize the difference between the amount reported on your federal tax return and the amount reported for California purposes. **Issuers:** Enter the difference between the federal deductible amount and the California deductible amount on line 21f in column B. **Holders:** Enter the difference between the amount included in federal gross income and the amount included for California purposes on line 21f in column C.

Foreign income of nonresident aliens. Adjust federal income to reflect worldwide income computed under California law. Enter losses from foreign sources in column B. Enter foreign source income in column C.

Cost-share payments received by forest landowners. Enter in column B the cost-share payments received from the Department of Forestry and Fire Protection under the California Forest Improvement Act of 1978 or from the United States Department of Agriculture, Forest Service, under the Forest Stewardship Program and the Stewardship Incentives Program, pursuant to the Cooperative Forestry Assistance Act.

Foreign income. If you excluded income exempted by U.S. tax treaties on your federal Form 1040 (unless specifically exempt for state purposes), enter the excluded amount in column C. If you claimed foreign earned income or housing cost exclusion on your federal Form 1040 (under IRC Section 911), see the instructions for line 21.

Compensation for false imprisonment. California excludes compensation for false imprisonment from income. Enter the amount of compensation on line 21f, column B.

Coverdell ESA distributions. If you received a distribution from a Coverdell ESA, report only the taxable amount of the distribution on line 21f.

Grants paid to low-income individuals. California excludes grants paid to low-income individuals to construct or retrofit buildings to make them more energy efficient. Federal has no similar exclusion. Enter on line 21f, column B the amount of this type of income.

Health savings account (HSA) distributions for unqualified medical expense. Distributions from an HSA not used for qualified medical expenses, and included in federal income, are not taxable for California purposes. Enter the distribution not used for qualified medical expenses on line 21f, column B.

California National Guard Surviving Spouse & Children Relief Act of 2004. Death benefits received from the State of California by a surviving spouse/RDP or member-designated beneficiary of certain military personnel killed in the performance of duty is excluded from gross income. Military personnel include the California National Guard, State Military Reserve, or the Naval Militia. If you reported a death benefit on line 21, column A, enter the death benefit amount in column B.

Ottoman Turkish Empire settlement payments. If you received settlement payments as a person persecuted by the regime that was in control of the Ottoman Turkish Empire from 1915 until 1923 your gross income does not include those excludable settlement payments, or interest, received by you, your heirs, or your estate for payments received on or after January 1, 2005. If you reported settlement payments on line 21, column A, enter the amount of settlement payments in column B.

Mortgage forgiveness debt relief. Federal law allows an exclusion of income from discharge of indebtedness from the disposition of your principal residence. Federal law limits the amount of qualified principal residence indebtedness to $2,000,000 ($1,000,000 for married filing separate). See federal Publication 544, Sales and Other Dispositions of Assets, and federal Publication 4681, Canceled Debts, Foreclosures, Repossessions, and Abandonments, for more information. California law conforms, with modifications, to the federal provisions for discharges of indebtedness occurring on or after January 1, 2009 through 2013. California law limits the amount of qualified principal residence indebtedness to $800,000 ($400,000 for married/RDP filing separate) and debt relief to $500,000 ($250,000 for married/RDP filing separate).

If the amount of debt relief for federal purposes is more than the California limit, include the amount in excess of the California limit on line 21f, column C.

Line 22 – Total
Add line 7 through line 21f in column B and column C. Enter the totals on line 22.

Line 23 through Line 31a and Line 32 through Line 35 – California law is the same as federal law with the exception of the following:

- Line 23 (Educator Expenses) – California does not conform to federal law regarding educator expenses. Enter the amount from column A, line 23 to column B, line 23.
- Line 24 (Certain Business Expense of Reservists, Performing Artists, and Fee Basis Government Officials) – If claiming a depreciation deduction as an unreimbursed employee business expense on federal Form 2106, Employee Business Expenses, or Form 2106-EZ, Unreimbursed Employee Business Expenses, you may have an adjustment in column B or column C. For more information, get FTB Pub. 1001.
- Line 25 (Health Savings Account (HSA) Deduction) – Federal law allows a deduction for contributions to an HSA account. California does not conform to this provision. Transfer the amount from column A, line 25, to column B, line 25.
- Line 31a (Alimony Paid) – Enter the SSN or ITIN and last name of the person to whom you paid alimony.

  If you are a nonresident alien and did not deduct alimony on your federal tax return, enter the amount you paid in column C.
- Line 32 (IRA Deduction) – If you are an active duty military servicemember domiciled outside of California, you may have an adjustment. See line 36.
- Line 33 (Student Loan Interest Deduction) – California conforms to federal law regarding student loan interest deduction except for a spouse/RDP of a non-California domiciled military taxpayer residing in a community property state. Use the Student Loan Interest Deduction Worksheet to compute the amount to enter on line 33. For more information, get FTB Pub. 1032.

Student Loan Interest Deduction Worksheet

1 Enter the total amount from Schedule CA (540), line 33, column A. If the amount on line 1 is zero, STOP. You are not allowed a deduction for California . . . . . **1**_____

2 Enter the total interest you paid in 2013 on qualified student loans but not more than $2,500 here . . **2**_____

3 From Form 1040, add line 33 (student loan interest deduction) to line 37 (AGI). Enter the result here . . . . . **3** _____

4 Enter the total military income included in federal adjusted gross income (get FTB Pub. 1032) . . . . . **4** _____

5 Subtract line 4 from line 3. . . . . **5** _____

6 Enter the amount shown below for your filing status.
- Single, head of household, or qualifying widow(er) – $60,000
- Married/RDP filing jointly – $120,000

} **6** _____

7 Is the amount on line 5 more than the amount on line 6?
☐ **No.** Skip lines 7 and 8, enter -0- on line 9, and go to line 10.
☐ **Yes.** Subtract line 6 from line 5 . . . . . **7** _____

8 Divide line 7 by $15,000 ($30,000 if married/RDP filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 . . **8** _ . _ _ _ _

9 Multiply line 2 by line 8 . . . . . **9**_____

10 **Student loan interest deduction.** Subtract line 9 from line 2. . . . . **10**_____

11 **Student loan interest adjustment.** If line 1 is less than line 10, enter the difference here and on Schedule CA (540), line 33, column C. . . . . **11**_____

- Line 34 (Tuition and Fees) – California does not conform to federal law regarding the tuition and fees deduction. Enter the amount from column A, line 34 to column B, line 34.
- Line 35 (Domestic Production Activities Deduction) – California does not conform to the federal law regarding the domestic production activities deduction. Enter the amount from column A, line 35, to column B, line 35.

Line 36 – Add line 23 through line 31a and line 32 through line 35 in column B and column C.

If you claimed the foreign housing deduction, include that amount in the total you enter in column B, line 36. Enter the amount and "Form 2555" or "Form 2555-EZ" on the dotted line next to line 36.

If you are active duty military and not domiciled in California and your IRA deduction was limited because of a federal AGI limitation, recalculate your deduction excluding your active duty military pay. If the recalculated amount is larger than the amount on line 32, column A, enter the difference between the two amounts in column C, line 36. Enter the amount and "MPA Adjustment" on the dotted line next to line 36.

Line 37 – Total
Subtract line 36 from line 22 in column B and column C.

Also, transfer the amount from:

- Line 37, column B to Form 540, line 14

If column B is a negative number, transfer the amount as a positive number to Form 540, line 16.

- Line 37, column C to Form 540, line 16

If column C is a negative number, transfer the amount as a positive number to Form 540, line 14.

Part II Adjustments to Federal Itemized Deductions

Line 38 – Federal Itemized Deductions
Enter the total amount of itemized deductions from your federal Schedule A (Form 1040), Itemized Deductions, lines 4, 9, 15, 19, 20, 27, and 28.

Important: If you did not itemize deductions on your federal tax return but will itemize deductions on your California tax return, first complete and attach federal Schedule A (Form 1040). Then complete Schedule CA (540), Part II, line 38 through line 44.

Line 39 – State, Local, and Foreign Income Taxes; General Sales Tax
Add the following amounts from federal Schedule A (Form 1040) and enter on line 39:

- Line 5, state and local income tax (including limited partnership tax and income or franchise tax paid by corporations), and State Disability Insurance (SDI) or state and local general sales tax.
- Line 8, foreign income taxes.

Line 41 – Other Adjustments

Philippines Disaster – If you deducted contributions made for the relief of victims in areas affected by Typhoon Haiyan on your federal Schedule A (Form 1040), California does not conform to the federal Philippines Charitable Giving Assistance Act, and therefore those deducted contributions must be reported as a negative number on line 41.

Medical and Dental Expense Deduction – Federal has changed the allowable medical and dental expense deduction amount. For federal purposes, a deduction is allowed for unreimbursed allowable medical and dental expenses that exceeds 10% of federal AGI. California allows a deduction for medical and dental expenses that exceed 7.5% of federal AGI. To determine the amount of the itemized deduction adjustment:

- Calculate the medical and dental expense deduction for California.
- Calculate the medical and dental expense deduction for federal.
- Subtract the federal amount from the California amount. Enter the amount on line 41, as a positive number.

Adoption-Related Expenses – If you deducted adoption-related expenses on your federal Schedule A (Form 1040) and are claiming the adoption cost credit for the same amounts on your Form 540, enter the amount of the adoption cost credit claimed as a negative number on line 41.

Mortgage Interest Credit – If you reduced your federal mortgage interest deduction by the amount of your mortgage interest credit (from federal Form 8396, Mortgage Interest Credit), increase your California itemized deductions by the same amount. Enter the amount of your federal mortgage interest credit as a positive number on line 41.

Nontaxable Income Expenses – If, on federal Schedule A (Form 1040), you claim expenses related to producing income taxed under federal law but not taxed by California, enter the amount as a negative number on line 41.

You may claim expenses related to producing income taxed by California law but not taxed under federal law by entering the amount as a positive number on line 41.

Employee Business Expense – If you completed federal Form 2106 or Form 2106-EZ, prepare a second set of forms reflecting your employee business expense using California amounts (i.e., following California law).

Generally, California law conforms with federal law and no adjustment is needed. However, differences occur when:

- Assets (requiring depreciation) were placed in service before January 1, 1987. Figure the depreciation based on California law.
- Federal employees were on temporary duty status. California does not conform to the federal provision that expanded temporary duties to include prosecution duties, in addition to investigative duties. Therefore, travel expenses paid or incurred in connection with temporary duty status (exceeding one year), involving the prosecution (or support of the prosecution) of a federal crime, should not be included in the California amount.

Compare federal Form 2106, line 10 or Form 2106-EZ, line 6 and the form completed using California amounts. If the federal amount is larger, enter the difference as a negative number on line 41. If the California amount is larger, enter the difference as a positive number on line 41.

Investment Interest Expense – Your California deduction for investment interest expense may be different from your federal deduction. Use form FTB 3526, Investment Interest Expense Deduction, to figure the amount to enter on line 41.

Gambling Losses – California lottery losses are not deductible for California. Enter the amount of California lottery losses shown on federal Schedule A (Form 1040) as a negative number on line 41.

Federal Estate Tax – Federal estate tax paid on income in respect of a decedent is not deductible for California. Enter the amount of federal estate tax shown on federal Schedule A (Form 1040) as a negative number on line 41.

Generation Skipping Transfer Tax – Tax paid on generation skipping transfers is not deductible under California law. Enter the amount of expenses shown on federal Schedule A (Form 1040) as a negative number on line 41.

State Legislator's Travel Expenses – Under California law, deductible travel expenses for state legislators include only those incurred while away from their place of residence overnight. Figure the difference between the amount allowed using federal law and the amount allowed using California law. Enter the difference as a negative number on line 41.

Qualified Charitable Contributions – Your California deduction may be different from your federal deduction. California limits the amount of your deduction to 50% of your federal adjusted gross income. Figure the difference between the amount allowed using federal law and the amount allowed using California law. Enter the difference as a negative number on line 41.

Charitable Contribution Carryover Deduction – If deducting a prior year charitable contribution carryover, and the California carryover is larger than the federal carryover, enter the additional amount as a positive number on line 41.

Health Savings Account (HSA) Distributions – If you received a tax-free HSA distribution for qualified medical expenses, enter the qualified expenses paid that exceed 7.5% of federal AGI as an adjustment to itemized deductions. To determine the amount of the itemized deduction adjustment:

- Calculate the medical expense deduction for California.
- Calculate the medical expense deduction for federal.
- Subtract the federal amount from the California amount. Enter the amount on line 41, as a positive amount.

Carryover Deduction of Appreciated Stock Contributed to a Private Foundation prior to January 1, 2002 – If deducting a charitable contribution carryover of appreciated stock donated to a private operating foundation prior to January 1, 2002, and the fair market value allowed for federal purposes is larger than the basis allowed for California purposes, enter the difference as a negative number on line 41.

Interest on Loans from Utility Companies – Taxpayers are allowed a tax deduction for interest paid or incurred on a public utility company financed loan that is used to purchase and install energy efficient equipment or products, including zone-heating products for a qualified residence located in California. Federal law has no equivalent deduction. Enter the amount as a positive number on line 41.

Private Mortgage Insurance (PMI) – If you took the deduction on federal Schedule A (Form 1040), line 13, then subtract the same amount on line 41.

Claim of Right – If you had to repay an amount that you included in your income in an earlier year, because at the time you thought you had an unrestricted right to it, you may be able to deduct the amount repaid from your income for the year in which you repaid it. Or, if the amount you repaid is more than $3,000, you may take a credit against your tax for the year in which you repaid it, whichever results in the least tax.

If the amount repaid was not taxed by California, then no deduction or credit is allowed.

If you claimed a credit for the repayment on your federal tax return and are deducting the repayment for California, enter the allowable deduction as a positive amount on Schedule CA (540), line 41. Deductions of $3,000 or less are subject to the 2% federal AGI limit.

If you deducted the repayment on your federal tax return and are taking a credit for California, enter the amount of the federal deduction as a negative amount on Schedule CA (540), line 41. To help you determine whether to take a credit or deduction, see the Repayment section of federal Publication 525, Taxable and Nontaxable Income. Remember to use the California tax rate in your computations. If you choose to take the credit instead of the deduction for California, add the credit amount on line 75, the total payment line, of the Form 540. To the left of the total, write "IRC 1341" and the amount of the credit.

Line 43 – California Itemized Deductions

Is the amount on Form 540, line 13 more than the amount shown below for your filing status?

Single or married/RDP filing separately $172,615
Head of household $258,927
Married/RDP filing jointly or qualifying widow(er) $345,235

NO Transfer the amount from line 42 to line 43. Do not complete the worksheet.

YES Complete the Itemized Deductions Worksheet below.

Note:

- If married or an RDP and filing a separate tax return, you and your spouse/RDP must either both itemize your deductions (even if the itemized deductions of one spouse/RDP are less than the standard deduction) or both take the standard deduction.
- Also, if someone else can claim you as a dependent, claim the greater of the standard deduction or your itemized deductions. See the instructions for "California Standard Deduction Worksheet for Dependents" on page 9 of the Form 540 Personal Income Tax Booklet to figure your standard deduction.

Itemized Deductions Worksheet

1. Amount from Schedule CA (540), line 42 . . . . . 1 _____
2. Using California amounts, add the amounts on federal Schedule A (Form 1040), line 4, line 14, and line 20 plus any gambling losses included on line 28 . . . . . 2 _____
3. Subtract line 2 from line 1 . . . . . 3 _____
   If zero, STOP. Enter the amount from line 1 on Schedule CA (540), line 43.
4. Multiply line 3 by 80% (.80). . . . . 4 _____
5. Amount from Form 540, line 13. . . . . 5 _____
6. Enter the amount shown above for your filing status. . . . . 6 _____
7. Subtract line 6 from line 5 . . . . . 7 _____
   Note: If zero or less, STOP. Enter the amount from line 1 on Schedule CA (540), line 43.
8. Multiply line 7 by 6% (.06). . . . . 8 _____
9. Compare line 4 and line 8. Enter the smaller amount here. . . . . .9 _____
10. Total itemized deductions. Subtract line 9 from line 1. Enter here and on Schedule CA (540), line 43 . . . . . .10 _____

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Visit our website:

ftb.ca.gov

TAXABLE YEAR

2013

California Capital Gain or Loss Adjustment

Do not complete this schedule if all of your California gains (losses) are the same as your federal gains (losses).

SCHEDULE

D (540)

Name(s) as shown on return

SSN or ITIN

1	(a) Description of property Identify S corporation stock Example: 100 shares of "Z" (S stock)	(b) Sales price	(c) Cost or other basis	(d) Loss If (c) is more than (b), subtract (b) from (c)	(e) Gain If (b) is more than (c), subtract (c) from (b)
a					
b					
c					
d					
e					
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i					
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l					
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q					
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t					
u					
v					

2 Net gain or (loss) shown on California Schedule(s) K-1 (100S, 541, 565, and 568) 2

3 Capital gain distributions (federal Form 1099-DIV, box 2a) 3

4 Total 2013 gains from all sources. Add column (e) amounts of line 1, line 2, and line 3 4

5 2013 loss. Add column (d) amounts of line 1 and line 2. . . . . 5 ( )

6 California capital loss carryover from 2012, if any. See instructions. . . . . 6 ( )

7 Total 2013 loss. Add line 5 and line 6. . . . . 7 ( )

8 Combine line 4 and line 7. If a loss, go to line 9. If a gain, go to line 10 . . . . . ◉ **8** _____

9 If line 8 is a loss, enter the smaller of: (a) the loss on line 8.

(b) $3,000 ($1,500 if married/RDP filing separate). See instructions . . . . . ◉ **9** (_____)

10 Enter the gain or (loss) from federal Form 1040, line 13 . . . . . ◉ **10** _____

11 Enter the California gain from line 8 or (loss) from line 9 . . . . . ◉ **11** _____

12 **a** If line 10 is **more** than line 11, enter the difference here and on Schedule CA (540), line 13, column B . . . . . ◉ **12a** _____

b If line 10 is **less** than line 11, enter the difference here and on Schedule CA (540), line 13, column C . . . . . ◉ **12b** _____

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Instructions for California Schedule D (540)

California Capital Gain or Loss Adjustment

References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 2009**, and to the California Revenue and Taxation Code (R&TC).

General Information

In general, for taxable years beginning on or after January 1, 2010, California law conforms to the Internal Revenue Code (IRC) as of January 1, 2009. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to **ftb.ca.gov** and search for **conformity**. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540 or 540NR), and the Business Entity tax booklets.

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the tax booklets. Taxpayers should not consider the tax booklets as authoritative law.

For purposes of California income tax, references to a spouse, husband, or wife also refer to a California registered domestic partner (RDP), unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

Purpose

Use California Schedule D (540), California Capital Gain or Loss Adjustment, **only** if there is a difference between your California and federal capital gains and losses.

Get FTB Pub. 1001, for more information about the following:

- Disposition of property inherited before 1987.
- Gain on the sale or disposition of a qualified assisted housing development to low-income residents or to specific entities maintaining housing for low-income residents.
- Capital loss carryback.

Installment Sales. If you sold property at a gain (other than publicly traded stocks or securities) and you will receive a payment in a tax year after the year of sale, report the sale on the installment method unless you elect not to do so. Get form FTB 3805E, Installment Sale Income. Also, use that form if you received a payment in 2013, for an installment sale made in an earlier year.

You may elect not to use the installment sale method for California by reporting the entire gain on Schedule D (540) (or Schedule D-1, Sales of Business Property, for business assets) in the year of the sale and filing your return on or before the due date.

At-Risk Rules and Passive Activity Limitations. If you dispose of (1) an asset used in an activity to which the at-risk rules apply, or (2) any part of your interest in an activity to which the at-risk rules apply, and the amounts in the activity for which you are not at risk, get and complete federal Form 6198, At-Risk Limitations, using California amounts to figure your California deductible loss under the at-risk rules. Once a loss becomes allowable under the at-risk rules, it becomes subject to the passive activity rules. Get form FTB 3801, Passive Activity Loss Limitations.

Specific Line Instructions

Line 1 – List each capital asset transaction.

Column (a) – Description of Property. Describe the asset you sold or exchanged.

Column (b) – Sales Price. Enter in this column either the gross sales price or the net sales price. If you received a Form 1099-B, Proceeds From Broker and Barter Exchange Transactions; Form 1099-S, Proceeds From Real Estate Transactions; or similar statement showing the gross sales price, enter that amount in column (b). However, if box 2a of Form 1099-B indicates that gross proceeds less commissions and option premiums were reported to the IRS, enter that net amount in column (b). If you entered the net amount in column (b), **do not** include the commissions and option premiums in column (c).

Column (c) – Cost or Other Basis. In general, the cost or other basis represents the cost of the property plus purchase commissions and improvements, minus depreciation, amortization, and depletion. Enter the cost or adjusted basis of the asset for California purposes. Use your records and California tax returns for years before 1987 to determine the California amount to enter in column (c). If you used an amount other than cost as the original basis, your federal basis may be different from your California basis. Other reasons for differences include:

- **Depreciation Methods and Property Expensing –** Before 1987, California law disallowed the use of accelerated cost recovery system and disallowed the use of an asset depreciation range 20% above or below the standard rate. Before 1999, California had different limits on the expensing of property under IRC Section 179. California law permits rapid write-off of certain property such as solar energy systems, pollution control devices, and property used in an Enterprise Zone, Local Agency Military Base Recovery Area, Targeted Tax Area, or Los Angeles Revitalization Zone.
- **Inherited Property –** The California basis of property inherited from a decedent is generally the fair market value at the time of death.
- **S Corporation Stock –** Prior to 1987, California law did not recognize S corporations; therefore, your California basis in S corporation stock may differ from your federal basis. In general, your California basis will be cost-adjusted for income, loss, and distributions received after 1986, while your stock was California S corporation stock. Your federal basis will be cost-adjusted for income, loss, and distributions received during the time your stock qualified for federal S corporation treatment. Effective for taxable years beginning on or after January 1, 2002, any corporation with a valid federal S corporation election is considered an S corporation for California purposes. Existing law already requires federal C corporations to be treated as C corporations for California purposes.
- **Special Credits –** California law authorizes special tax credits not allowed under federal law or computed differently under federal law. In many instances if you claimed special credits related to capital assets, you must reduce your basis in the assets by the amount of credit.
- **Qualfied Small Business Stock –** California does not conform to the qualified small business stock deferral and gain exclusion under IRC Section 1045 and IRC Section 1202. Enter the entire gain realized in column (e).

Other adjustments may apply differently to the federal and California basis of your capital assets. Figure the original basis of your asset using the California law in effect when the asset was acquired, and adjust it according to provisions of California law in effect during the period of your ownership.

Line 2 – Net Gain or (Loss) Shown on California Schedule(s) K-1 (100S, 541, 565, and 568). Combine gain(s) and loss(es) from all California Schedule(s) K-1 (100S, 541, 565, and 568), Share of Income, Deductions, Credits, etc. See California Schedule K-1 (100S, 541, 565, and 568) instructions for more information on capital gains and losses. Enter the net loss on line 2, column (d), or the net gain on line 2, column (e).

Line 3 – Capital Gain Distributions. If you receive federal Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, from a mutual fund, do not include the **undistributed** capital gain dividends on Schedule D (540). If you receive federal Form 1099-DIV, Dividends and Distributions, enter the amount of **distributed** capital gain dividends.

Line 6 – 2012 California Capital Loss Carryover. If you were a resident of California for all prior years, enter your California capital loss carryover from 2012. However, if you were a nonresident of California during any taxable year that generated a portion of your 2012 capital loss carryover, recalculate your 2012 capital loss carryover as if you resided in California for all prior years. Get FTB Pub. 1100, Taxation of Nonresidents and Individuals Who Change Residency, for more information. Enter your California capital loss carryover amount from 2012 on line 6.

Line 8 – Net Gain or Loss. If the amount on line 4 is more than the amount on line 7, subtract line 7 from line 4. Enter the difference as a gain on line 8.

If the amount on line 7 is more than the amount on line 4, subtract line 4 from line 7 and enter the difference as a negative amount on line 8.

Use the worksheet on this page to figure your capital loss carryover to 2013.

Line 9 – If line 8 is a net capital loss, enter the smaller of the loss on line 8 or $3,000 ($1,500 if you are married or an RDP filing a separate return).

Line 12a – Compare the amounts entered on line 10 and line 11 to figure the adjustment to enter on Schedule CA (540), line 13, column B.

For example:

Loss on line 10 is less than loss on line 11.

Federal loss on line 10 is	($1,000)
California loss on line 11 is	($2,000)
Difference between line 10 and line 11	$1,000

Gain on line 10 and loss on line 11.

Federal gain on line 10 is	$3,000
California loss on line 11 is	($3,000)
Difference between line 10 and line 11	$6,000

Line 12b – Compare the amounts on line 10 and 11 to figure the adjustment to enter on Schedule CA (540), line 13, column C.

For example:

Loss on line 10 is more than loss on line 11.

Federal loss on line 10 is	($2,000)
California loss on line 11 is	($1,000)
Difference between line 11 and line 10	$1,000

Loss on line 10 and gain on line 11.

Federal loss on line 10 is	($2,000)
California gain on line 11 is	$5,000
Difference between line 10 and line 11	$7,000

California Capital Loss Carryover Worksheet

1.	Loss from Schedule D (540), line 11, stated as a positive number	1 _____
2.	Amount from Form 540, line 17	2 _____
3.	Amount from Form 540, line 18	3 _____
4.	Subtract line 3 from line 2. If less than zero, enter as a negative amount	4 _____
5.	Combine line 1 and line 4. If less than zero, enter -0-	5 _____
6.	Loss from Schedule D (540), line 8	6 _____
7.	Enter the smaller of line 1 or line 5	7 _____
8.	Subtract line 7 from line 6. This is your capital loss carryover to 2014	8 _____

TAXABLE YEAR **2013**

Depreciation and Amortization Adjustments

Do not complete this form if your California depreciation amounts are the same as federal amounts.

CALIFORNIA FORM **3885A**

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

Part I Identify the Activity as Passive or Nonpassive. (See instructions.)

1 ☐ This form is being completed for a passive activity.
☐ This form is being completed for a nonpassive activity.

Business or activity to which form FTB 3885A relates

Part II Election to Expense Certain Tangible Property (IRC Section 179).

2 Enter the amount from line 12 of the Tangible Property Expense Worksheet in the instructions 2

Part III Depreciation

	(a) Description of property placed in service	(b) Date placed in service mm/dd/yyyy	(c) California basis for depreciation	(d) Method	(e) Life or rate	(f) California depreciation deduction
3						

4 Add the amounts on line 3, column (f) 4

5 California depreciation for assets placed in service prior to 2013 5

6 Total California depreciation from this activity. Add the amounts on line 2, line 4, and line 5 6

7 Total federal depreciation from this activity. Enter depreciation from federal Form 4562, line 22 7

8 a If line 6 is **more** than line 7, enter the difference here and see instructions 8a

b If line 6 is **less** than line 7, enter the difference here and see instructions 8b

Part IV Amortization

	(a) Description of cost	(b) Date amortization begins mm/dd/yyyy	(c) California basis for amortization	(d) Code section	(e) Period or percentage	(f) California amortization deduction
9						

10 Total California amortization from this activity. Add the amounts on line 9, column (f) 10

11 California amortization of costs that began before 2013 11

12 Total California amortization from this activity. Add the amounts on line 10 and line 11 12

13 Total federal amortization from this activity. Enter amortization from federal Form 4562, line 44 13

14 a If line 12 is **more** than line 13, enter the difference here and see instructions 14a

b If line 12 is **less** than line 13, enter the difference here and see instructions 14b

Instructions for Form FTB 3885A

Depreciation and Amortization Adjustments

References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 2009**, and to the California Revenue and Taxation Code (R&TC).

General Information

In general, for taxable years beginning on or after January 1, 2010, California law conforms to the Internal Revenue Code (IRC) as of January 1, 2009. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to **ftb.ca.gov** and search for **conformity**. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540 or 540NR), and the Business Entity tax booklets.

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the tax booklets. Taxpayers should not consider the tax booklets as authoritative law.

Purpose

Use form FTB 3885A, Depreciation and Amortization Adjustments, **only** if there is a difference between the amount of depreciation and amortization allowed as a deduction using California law and the amount allowed using federal law. California law and federal law have not always allowed the same depreciation methods, special credits, or accelerated write-offs. As a result, the recovery periods or the basis on which the depreciation is figured for California may be different from the amounts used for federal purposes. You will probably have reportable differences if all or part of your assets were placed in service:

- **Before January 1, 1987.** California disallowed depreciation under the federal accelerated cost recovery system (ACRS). Continue to figure California depreciation for those assets in the same manner as in prior years for those assets.
- **On or after January 1, 1987.** California provides special credits and accelerated write-offs that affect the California basis of qualifying assets. California did not conform to all changes to federal law enacted in 1993; therefore, the California basis or recovery periods may be different for some assets.
- **On or after September 11, 2001**. If you claimed the 30% additional depreciation for federal purposes, California has not conformed to the

federal Job Creation and Worker Assistance Act of 2002 which allows taxpayers to take an additional first year depreciation deduction and Alternative Minimum Tax depreciation adjustment for property placed in service after September 10, 2001.

Get FTB Pub. 1001 for more information on differences between California and federal law for the following items:

- Amortization of certain intangibles (IRC Section 197)
- Qualified Indian Reservation property
- Grapevines subject to Phylloxera or Pierce's disease
- Additional depreciation (IRC Section 168(k))
- Startup expenses (IRC Section 195)
- Asset expense election (IRC Section 179)

California generally conforms to the federal 2003 increase (IRC Section 280F) for the limitation on luxury automobile depreciation. In addition, SUVs and minivans built on a truck chassis are included in the definition of trucks and vans when applying the 6,000 pound gross weight limit. However, California does not conform to the federal increase to first-year depreciation for qualified vehicles placed in service in 2010.

Differences may also occur for other less common reasons, and the instructions for Schedule CA (540 or 540NR) list them on the line for the type of income likely to be affected. Get FTB Pub. 1001 for more information about figuring and reporting these adjustments.

If reporting a difference for assets related to a passive activity, get form FTB 3801, Passive Activity Loss Limitations, for more information about passive activities.

Do not use form FTB 3885A to report depreciation expense from federal Form 2106, Employee Business Expenses. Instead, see the instructions for Schedule CA (540 or 540NR), line 41.

Specific Line Instructions

Prepare and file a separate form FTB 3885A for each business or activity on your tax return that has a difference between California and federal depreciation or amortization. Enter the name of the business or activity in the space provided at the top of the form. If you need more space, attach additional sheets. However, complete Part II, Election to Expense Certain Tangible Property (IRC Section 179), only once.

Part I Identify the Activity as Passive or Nonpassive

Line 1 – Check the box to identify the activity as passive or nonpassive. A passive activity is any activity involving the conduct of any trade or business in which you did not materially participate. Get form FTB 3801 for more information.

If the activity is passive, use this form as a worksheet to figure the depreciation adjustment to carry to form FTB 3801. Beginning in 1994, and for federal purposes only, rental real estate activities of persons in real property business are not automatically treated as passive activities. California did not conform to this provision.

Part II Election To Expense Certain Tangible Property

If you qualify, you may elect to expense part of the cost of depreciable personal property used in your trade or business and certain other property described in federal Publication 946, How to Depreciate Property. To qualify, you must have purchased property, as defined in the IRC Section 179(d)(2), and placed it in service during 2013, or have a carryover of unused cost from 2012. If you elect this deduction, you must reduce your California depreciable basis by the IRC Section 179 expense.

Federal limitation amounts are different than California limitation amounts. For California purposes, the maximum IRC Section 179 expense deduction allowed for 2013 is $25,000.

Complete the worksheet in the next column to figure IRC Section 179 expense for California. Include all assets qualifying for the deduction because the limit applies to all qualifying assets as a group rather than to each asset individually. **Refer to federal Form 4562, Depreciation and Amortization, for more information.**

Tangible Property Expense Worksheet

1	Maximum dollar limitation for California	1	$25,000
2	Total cost of Section 179 property placed in service	2	
3	Threshold cost of Section 179 property before reduction in limitation	3	$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-	5	

	(a) Description of property	(b) Cost	(c) Elected cost
6			

7	Listed property (elected Section 179 cost)	7	
8	Total elected cost of Section 179 property. Add line 6 column (c) and line 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from 2012	10	
11	Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction for California. Add line 9 and line 10, but do not enter more than line 11. Also, enter the result on form FTB 3885A, line 2	12	
13	Carryover of disallowed deduction to 2014. Add line 9 and line 10. Subtract line 12 from the result	13	

Part III Depreciation

Line 3 – Complete column (a) through column (f) for each tangible asset or group of assets placed in service during the tax year. Use the California basis for assets on which you elected to take the Section 179 deduction. It will be the difference between line 6, column (b) and line 6, column (c) of the Tangible Property Expense Worksheet in Part II.

Line 8a and Line 8b – Are you using this form as a worksheet in connection with form FTB 3801?

Yes Enter the amount from line 8a or line 8b on form FTB 3801, Side 2, California Passive Activity Worksheet, column (e).

No Include the amount from line 8a on Schedule CA (540 or 540NR) in column B on line 12 for federal Schedule C (Form 1040), Profit or Loss From Business, activities; on line 17 for federal Schedule E (Form 1040), Supplemental Income and Loss, activities; and on line 18 for federal Schedule F (Form 1040), Profit or Loss From Farming, activities.

Include the amount from line 8b on Schedule CA (540 or 540NR) in column C on line 12 for federal Schedule C activities; on line 17 for federal Schedule E activities; and on line 18 for federal Schedule F activities.

Part IV Amortization

Line 9 – Complete column (a) through column (f) for intangible assets placed in service during the tax year. Use the California basis and the California recovery period.

Line 14a and Line 14b – Are you using this form as a worksheet in connection with form FTB 3801?

Yes Enter the amount from line 14a or line 14b on form FTB 3801, Side 2, California Passive Activity Worksheet, column (e).

No Include the amount from line 14a on Schedule CA (540 or 540NR) in column B on line 12 for federal Schedule C activities; on line 17 for federal Schedule E activities; and on line 18 for federal Schedule F activities.

Include the amount from line 14b on Schedule CA (540 or 540NR) in column C on line 12 for federal Schedule C activities; on line 17 for federal Schedule E activities; and on line 18 for federal Schedule F activities.

Instructions for Form FTB 3519

Payment for Automatic Extension for Individuals

General Information

Mandatory Electronic Payments – You are required to remit all your payments electronically once you make an estimate or extension payment exceeding $20,000 **or** you file an original tax return with a total tax liability over $80,000. Once you meet this threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically. The first payment that would trigger the mandatory e-pay requirement does not have to be made electronically. Individuals who do not send the payment electronically will be subject to a 1% noncompliance penalty. For more information or to obtain the waiver form, go to **ftb.ca.gov** and search for **mandatory epay**. Electronic payments can be made using Web Pay on the Franchise Tax Board's (FTB's) website, electronic funds withdrawal (EFW) as part of the e-file tax return, or your credit card.

Use form FTB 3519, Payment for Automatic Extension for Individuals, **only** if both of the following apply:

- You cannot file your 2013 tax return by April 15, 2014.
  Note: Fiscal Year Filers, your tax return is due the 15th day of the 4th month following the close of your fiscal year.
- You owe tax for 2013.

When you file your 2013 tax return, you can **e-file** or **CalFile**. Go to **ftb.ca.gov** and search for **e-file options.** If you use form FTB 3519, you **may not** file Form 540 2EZ or Short Form 540NR.

Use the worksheet below to determine if you owe tax. If you **do not** owe tax, **do not** complete or mail form FTB 3519. However, file your tax return by October 15, 2014. If you owe tax, choose one of the following payment options:

- **Web Pay:** Individuals can make payments online using Web Pay for Individuals. After a one-time online registration, taxpayers can make an immediate payment or schedule payments up to a year in advance. Go to **ftb.ca.gov** for more information. **Do not** mail form FTB 3519 to the FTB.
- **Credit Card:** Use your major credit card. Call 800.272.9829 or go to **officialpayments.com,** use code 1555. Official Payments Corp. charges a convenience fee for using this service. **Do not** mail form FTB 3519 to the FTB.
- **Check or Money Order:** Using black or blue ink, complete your check or money order and the payment form below, mail both to the "Franchise Tax Board." Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

Penalties and Interest

If you fail to pay your total tax liability by April 15, 2014, you will incur a late payment penalty plus interest. We may waive the late payment penalty based on reasonable cause. Reasonable cause is presumed when 90% of the tax is paid by the original due date of the tax return. However, the imposition of interest is mandatory. If, after April 15, 2014, you find that your estimate of tax due was too low, pay the additional tax as soon as possible to avoid or minimize further accumulation of penalties and interest. Pay your additional tax with another form FTB 3519. If you do not file your tax return by October 15, 2014, you will incur a late filing penalty plus interest from the original due date of the tax return. For Fiscal Year Filers, your tax return is due the 15th day of the 10th month following the close of your fiscal year.

Taxpayers Residing or Traveling Outside the USA

If you are residing or traveling outside the USA on April 15, 2014, the deadline to file your tax return and pay the tax is June 16, 2014. Interest will accrue from the original due date until the date of payment. If you need additional time to file, you will be allowed a six-month extension without filing a request. To qualify for the extension, file your tax return by December 15, 2014. To avoid any late-payment penalties, pay your tax liability by June 16, 2014. When filing your tax return, write **"Outside the USA on April 15, 2014"** at the top of your tax return in **RED INK**, or include it according to your software's instructions.

TAX PAYMENT WORKSHEET KEEP FOR YOUR RECORDS

1	Total tax you expect to owe. This is the amount you expect to enter on Form 540, line 64; or Long Form 540NR, line 74	**1**	00
2	Payments and credits:		
a	California income tax withheld (including real estate and nonresident withholding)	**2a** 00	
b	California estimated tax payments and amount applied from your 2012 tax return (To check your estimated tax payments go to **ftb.ca.gov** and search for **myftb account**.)	**2b** 00	
c	Other payments and credits, including any tax payments made with any previous form FTB 3519	**2c** 00	
3	Total tax payments and credits. Add line 2a, line 2b, and line 2c	**3**	00
4	Tax due. Is line 1 more than line 3?	**4**	00

- **No. Stop here.** You have no tax due. **Do not** mail form FTB 3519. If you file your tax return by October 15, 2014 (fiscal year filer – see instructions), the automatic extension will apply.
- **Yes.** Subtract line 3 from line 1 and enter on line 4. This is your tax due. For online payments, **do not** mail the form, go to **ftb.ca.gov** and search for **web pay**, and schedule your payment. If you meet the requirements of the Mandatory e-Pay program, you must make all payments electronically, regardless of the tax year or amount. Go to **ftb.ca.gov** and search for **mandatory epay**. For check or money order payments, using black or blue ink, complete your check or money order and form FTB 3519 below, enter the tax due amount from line 4 as the "Amount of payment." Make it payable to the "Franchise Tax Board," write your SSN or ITIN and "2013 FTB 3519" in the "For" section. Enclose, but **do not** staple it to the form and mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0008.**

Save the stamp – pay online with Web Pay!

DETACH HERE — IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM — DETACH HERE

(Calendar year filers – File and Pay by April 15, 2014) (Fiscal year filers – see instructions)

TAXABLE YEAR **2013**

CAUTION: You may be required to pay electronically. See instructions.

Payment for Automatic Extension for Individuals

CALIFORNIA FORM **3519 (PIT)**

For calendar year 2013 or fiscal year beginning (mm/dd/yyyy) _____, and ending (mm/dd/yyyy) _____.

Your first name	Initial	Last name	Your SSN or ITIN
If joint payment, spouse's/RDP's first name	Initial	Last name	Spouse's/RDP's SSN or ITIN

Address (number and street, PO Box, or PMB no.)	Apt. no./Ste. no.

City	State	ZIP Code

IF PAYMENT IS DUE, MAIL TO:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0008

If amount of payment is zero, do not mail this form ▶

Amount of payment _____ , _____ , _____ . 00

For Privacy Notice, get FTB 1131 ENG/SP.

1221133

FTB 3519 2013

TAXABLE YEAR **CAUTION:** You may be required to pay electronically. See instructions. CALIFORNIA FORM

2014 Estimated Tax for Individuals

File and Pay by April 15, 2014 **540-ES**

Fiscal year filers, enter year ending month: Year 2015

Your first name	Initial	Last name	Your SSN or ITIN
If joint payment, spouse's/RDP's first name	Initial	Last name	Spouse's/RDP's SSN or ITIN

Address (number and street, PO Box, or PMB no.)	Apt no./Ste. no.	**Payment Form 1**
City (If you have a foreign address, see instructions)	State	ZIP Code

Do not combine this payment with payment of your tax due for 2013. Using black or blue ink, make your check or money order payable to the **"Franchise Tax Board."** Write your social security number or individual taxpayer identification number and "2014 Form 540-ES" on it. Mail this form and your check or money order to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0008.**

If no payment is due, do not mail this form.

See Section A of the instructions for an alternative to using this form.

Amount of payment

, , .00

For Privacy Notice, get FTB 1131 ENG/SP. 1201143 Form 540-ES 2013

DETACH HERE IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM DETACH HERE

ONLINE SERVICES: Use Web Pay and enjoy the ease of our free online payment service. Go to **ftb.ca.gov** for more information. You can schedule your payments up to one year in advance.
Do not mail this form if you use Web Pay.

TAXABLE YEAR **CAUTION:** You may be required to pay electronically. See instructions. CALIFORNIA FORM

2014 Estimated Tax for Individuals File and Pay by June 16, 2014 540-ES

Fiscal year filers, enter year ending month: Year 2015

Your first name	Initial	Last name	Your SSN or ITIN
If joint payment, spouse's/RDP's first name	Initial	Last name	Spouse's/RDP's SSN or ITIN
Address (number and street, PO Box, or PMB no.)			Apt no./Ste. no.
City (If you have a foreign address, see instructions)	State	ZIP Code	

Payment Form 2

Do not combine this payment with payment of your tax due for 2013. Using black or blue ink, make your check or money order payable to the **"Franchise Tax Board."** Write your social security number or individual taxpayer identification number and "2014 Form 540-ES" on it. Mail this form and your check or money order to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0008.**

If no payment is due, do not mail this form.

See Section A of the instructions for an alternative to using this form.

Amount of payment .00

For Privacy Notice, get FTB 1131 ENG/SP. 1201143 Form 540-ES 2013

DETACH HERE IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM DETACH HERE

TAXABLE YEAR **CAUTION:** You may be required to pay electronically. See instructions. CALIFORNIA FORM

2014 Estimated Tax for Individuals File and Pay by Sept. 15, 2014 540-ES

Fiscal year filers, enter year ending month: Year 2015

Your first name	Initial	Last name	Your SSN or ITIN
If joint payment, spouse's/RDP's first name	Initial	Last name	Spouse's/RDP's SSN or ITIN
Address (number and street, PO Box, or PMB no.)			Apt no./Ste. no.
City (If you have a foreign address, see instructions)	State	ZIP Code	

Payment Form 3

Do not combine this payment with payment of your tax due for 2013. Using black or blue ink, make your check or money order payable to the **"Franchise Tax Board."** Write your social security number or individual taxpayer identification number and "2014 Form 540-ES" on it. Mail this form and your check or money order to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0008.**

If no payment is due, do not mail this form.

See Section A of the instructions for an alternative to using this form.

Amount of payment .00

For Privacy Notice, get FTB 1131 ENG/SP. 1201143 Form 540-ES 2013

DETACH HERE IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM DETACH HERE

TAXABLE YEAR **CAUTION:** You may be required to pay electronically. See instructions. CALIFORNIA FORM

2014 Estimated Tax for Individuals File and Pay by Jan. 15, 2015 540-ES

Fiscal year filers, enter year ending month: Year 2015

Your first name	Initial	Last name	Your SSN or ITIN
If joint payment, spouse's/RDP's first name	Initial	Last name	Spouse's/RDP's SSN or ITIN
Address (number and street, PO Box, or PMB no.)			Apt no./Ste. no.
City (If you have a foreign address, see instructions)	State	ZIP Code	

Payment Form 4

Do not combine this payment with payment of your tax due for 2013. Using black or blue ink, make your check or money order payable to the **"Franchise Tax Board."** Write your social security number or individual taxpayer identification number and "2014 Form 540-ES" on it. Mail this form and your check or money order to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0008.**

If no payment is due, do not mail this form.

See Section A of the instructions for an alternative to using this form.

Amount of payment .00

For Privacy Notice, get FTB 1131 ENG/SP. 1201143 Form 540-ES 2013

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2014 Instructions for Form 540-ES Estimated Tax For Individuals

General Information

Installment Payments – Installments due shall be 30% of the required annual payment for the 1st required installment, 40% of the required annual payment for the 2nd required installment, no installment is due for the 3rd required installment, and 30% of the required annual payment for the 4th required installment.

You are required to remit all your payments electronically once you make an estimate or extension payment exceeding $20,000 or you file an original tax return with a total tax liability over $80,000. Once you meet the threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically. Individuals who do not send the payment electronically will be subject to a 1% noncompliance penalty. For more information go to **ftb.ca.gov** and search for **mandatory epay**. Electronic payments can be made using Web Pay on the Franchise Tax Board's (FTB's) website, electronic funds withdrawal (EFW) as part of the e-file tax return, or your credit card.

A Purpose

Use Form 540-ES, Estimated Tax for Individuals, and the 2014 CA Estimated Tax Worksheet, to determine if you owe estimated tax for 2014 and to figure the required amounts. Estimated tax is the tax you expect to owe in 2014 after subtracting the credits you plan to take and tax you expect to have withheld.

If you need to make a payment for your 2013 tax liability or make a separate payment for any balance due on your 2013 tax return, use form FTB 3519, Payment for Automatic Extension for Individuals.

Certain taxpayers are limited in their use of the prior year's tax as a basis for figuring their estimated tax. See Section C below for more information. Check for estimated payments we've received at **ftb.ca.gov** and search for **myftb account**.

Increasing your withholding could eliminate the need to make a large payment with your tax return. To increase your withholding, complete Employment Development Department (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 EDD at **888.745.3886**. You can download the Form DE 4 from EDD's website at **edd.ca.gov** or go to **ftb.ca.gov** and search for **de 4**.

Form DE 4 specifically adjusts your California state withholding and is not the same as the federal Form W-4, Employee's Withholding Allowance Certificate.

B Who Must Make Estimated Tax Payments

Generally, you must make estimated tax payments if you expect to owe at least $500 ($250 if married/RDP filing separately) in tax for 2014 (after subtracting withholding and credits) and you expect your withholding and credits to be less than the **smaller** of:

1. 90% of the tax shown on your 2014 tax return.
2. The tax shown on your 2013 tax return including Alternative Minimum Tax (AMT).

Note:

- You do not have to make estimated tax payments if you are a nonresident or new resident of California in 2014 and did not have a California tax liability in 2013, see Section C for more information.
- If you are a military servicemember not domiciled in California, do not include your military pay in your computation of estimated tax payments. If you are the nonmilitary spouse of a servicemember you may or may not need to include your pay in your computation of estimated tax payments. For more information, get FTB Pub. 1032, Tax Information for Military Personnel.

If you and your spouse/RDP paid joint estimated tax payments, but are now filing separate income tax returns, either of you may claim all of the amount paid, or you may each claim part of the joint estimated payments. If you want the estimated tax payments to be divided, notify the FTB before you file the income tax returns so that the payments can be applied to the proper account. The FTB will accept in writing, any divorce agreement (or court ordered settlement) or a statement showing the allocation of the payments along with a notarized signature of both taxpayers. The statements should be sent to:

JOINT ESTIMATE CREDIT ALLOCATION MS F225
TAXPAYER SERVICES CENTER
FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

C Limit on the Use of Prior Year's Tax

Individuals who are required to make estimated tax payments, and whose 2013 California adjusted gross income is more than $150,000 (or $75,000 if married/RDP filing separately), must figure estimated tax based on the lesser of 90% of their tax for 2014 or 110% of their tax for 2013 including AMT. This rule does not apply to farmers or fishermen.

Taxpayers with 2014 California adjusted gross income equal to or greater than $1,000,000 (or $500,000 if married/RDP filing separately), must figure estimated tax based on their tax for 2014.

D When to Make Your Estimated Tax Payments

Pay your estimated payments by the dates shown below:

1st payment . . . . . April 15, 2014	2nd payment . . . . June 16, 2014
3rd payment . . . . . September 15, 2014	4th payment . . . . January 15, 2015

Filing an Early Tax Return In Place of the 4th Installment. If you file your 2014 tax return by January 31, 2015, and pay the entire balance due, you do not have to make your last estimated tax payment. In addition, you will not owe a penalty for the fourth installment.

Annualization Option. If you do not receive your taxable income evenly during the year, it may be to your advantage to annualize your income. This method allows you to match your estimated tax payments to the actual period when you earned the income. You may use the annualization schedule included with the 2013 form FTB 5805, Underpayment of Estimated Tax by Individuals and Fiduciaries.

Farmers and Fishermen. If you are a farmer or fisherman, and at least two-thirds of your 2013 and 2014 gross income is from farming or fishing, you may do either of the following:

- Pay all of your estimated tax by January 15, 2015.
- File your tax return for 2014 on or before March 3, 2015, and pay the total tax due. In this case, you need not make estimated tax payments for 2014. Use the 2013 form FTB 5805F, Underpayment of Estimated Tax by Farmers and Fishermen, to determine if you paid the required estimated tax. If the estimated tax is underpaid, attach the completed form FTB 5805F to the back of your tax return.

Fiscal Year. If you file your tax return on a fiscal year basis, your due dates will be the 15th day of the 4th, 6th, and 9th months of your fiscal year and the 1st month of the following fiscal year. If the due date falls on a weekend, or legal holiday, use the next business day.

Mental Health Services Tax. If your taxable income or nonresident CA source taxable income is more than $1,000,000, complete the worksheet below.

A. Taxable income from Form 540, line 19, or Long Form 540NR, line 35	_____
B. Less:.	$(1,000,000)
C. Subtotal	_____
D. Tax rate – 1%	x .01
E. **Mental Health Services Tax –** Multiply line C by line D. Enter this amount here and on line 17 of the 2014 CA Estimated Tax Worksheet, on the next page.	_____

E How to Use Form 540-ES Payment Form

Use the CA Estimated Tax Worksheet and your 2013 California income tax return as a guide for figuring your 2014 estimated tax. Be sure that the amount shown on line 21 of the CA Estimated Tax Worksheet has been reduced by any overpaid tax on your 2013 tax return which you chose to apply toward your 2014 estimated tax payment.

Note:

- If you filed Form 540 2EZ for 2013, **do not** use the Form 540 2EZ instructions to figure amounts on this worksheet. Instead, get the 2013 California 540 Personal Income Tax Booklet.

1. Complete the Record of Estimated Tax Payments on the next page for your files.
2. Paying your tax:

   Web Pay – Make a payment online or schedule a future payment (up to one year in advance), go to **ftb.ca.gov** for more information. **Do not mail** Forms 540-ES to us.

   Credit card – Go to **ftb.ca.gov** and search for **pay by credit card** or call 800.272.9829. You will be charged a fee for this service. **Do not mail** Forms 540-ES if you pay by credit card.

   Check or money order – There is a separate payment form for each due date. Be sure you use the form with the correct due date shown in the top margin of the form.

   Fiscal year filers: Enter the month of your fiscal year end (located directly below the form's title).

   Print your name, address, and social security number (SSN) or individual taxpayer identification number (ITIN) in the space provided on Form 540-ES. If you have a foreign address, enter the information in the following order: City, Country, Province/Region, and Postal Code. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

   Complete the amount of payment line of the form by entering the amount of the payment that you are sending. Using black or blue ink, make your check or money order payable to the **"Franchise Tax Board."** Write your SSN or ITIN and "2014 Form 540-ES" on it and mail to the address on the form.

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

F Failure to Make Estimated Tax Payments

If you do not make the required estimate payments, if you pay an installment after the date it is due, or if you underpay any installment, a penalty may be assessed on the portion of estimated tax that was underpaid from the due date of the installment to the date of payment or the due date of your tax return, whichever is earlier. Get the 2013 form FTB 5805 for more information.

2014 California Estimated Tax Worksheet Keep this worksheet for your records.

1 **Residents:** Enter your estimated 2014 California AGI. Nonresidents and part-year residents: Enter your estimated 2014 total AGI from all sources. Military servicemember/spouses, get FTB Pub. 1032, Tax Information for Military Personnel . . . . . 1 _____

2 a If you plan to itemize deductions, enter the estimated total of your itemized deductions . . . . . 2a _____

b If you do not plan to itemize deductions, enter the standard deduction for your filing status:
$3,906 single or married/RDP filing separately
$7,812 married/RDP filing jointly, head of household, or qualifying widow(er) . . . . . 2b _____

c Enter the amount from line 2a or line 2b, whichever applies . . . . . 2c _____

3 Subtract line 2c from line 1 . . . . . 3 _____

4 Tax. Figure your tax on the amount on line 3 using the 2013 tax table for Form 540, or Long Form 540NR. Also include any tax from form FTB 3800, Tax Computation for Certain Children with Investment Income, and form FTB 3803, Parents' Election to Report Child's Interest and Dividends . . . . . 4 _____

5 **Residents:** Skip to line 6a. **Nonresidents and part-year residents:**

a Enter your estimated California taxable income from Schedule CA (540NR), Part IV, line 49 . . . . . 5a _____

b Compute the CA Tax Rate: $\frac{\text{Tax on total taxable income from line 4}}{\text{Total taxable income from line 3}}$ . . . . . 5b ___.___ ___ ___ ___

c Multiply the amount on line 5a by the CA Tax Rate on line 5b . . . . . 5c _____

6 a **Residents:** Enter the exemption credit amount from the 2013 instructions for Form 540 . . . . . 6a _____

b **Nonresidents or part-year residents:** Enter the CA credit proration percentage. Divide line 5a by line 3. If more than 1 enter 1.0000 . . 6b ___.___ ___ ___ ___

7 **Nonresidents:** CA prorated exemption credits. Multiply the total exemption credit amount by line 6b . . . . . 7 _____

8 **Residents:** Subtract line 6a from line 4. **Nonresidents or part-year residents:** Subtract line 7 from line 5c . . . . . 8 _____

9 Tax on accumulation distribution of trusts. See instructions for form FTB 5870A, Tax on Accumulation Distribution of Trusts . . . . . 9 _____

10 Add line 8 and line 9 . . . . . 10 _____

11 Credits for joint custody head of household, dependent parent, senior head of household, and child and dependent care expenses. 11 _____
Nonresidents and part-year residents: For the child and dependent care expenses credit, use the amount from your 2013 Long Form 540NR, line 50. For the other credits listed on line 11, multiply the total 2013 credit amount by the ratio on line 6b.

12 Subtract line 11 from line 10 . . . . . 12 _____

13 Other credits (such as other state tax credit). See the 2013 instructions for Form 540, or Long Form 540NR . . . . . 13 _____

14 Subtract line 13 from line 12 . . . . . 14 _____

15 Interest on deferred tax from installment obligations under IRC Sections 453 or 453A . . . . . 15 _____

16 Alternative Minimum Tax. See Schedule P (540 or 540NR) . . . . . 16 _____

17 Mental Health Services Tax Worksheet, line E (on page 1 of these instructions) . . . . . 17 _____

18 2014 Estimated Tax. Add line 14 through line 17. Enter the result, but not less than zero . . . . . 18 _____

19 a Multiply line 18 by 90% (.90). Farmers and fishermen multiply line 18 by 66 2/3% (.6667) . . . . . 19a _____

b Enter the sum of line 48, line 61, and line 62 from your 2013 Form 540 or the sum of line 63, line 71, and line 72 from your Long Form 540NR . . . . . 19b _____

c Enter the amount from your 2013 Form 540 line 17; or Long Form 540NR, line 32 . . . . . 19c _____

d Is the amount on line 19c more than $150,000 ($75,000 if married/RDP filing separately)?
Yes. Go to line 19e. **No**. Enter the lesser of line 19a or line 19b. Skip line 19e and 19f and go to line 20 . . . . . 19d _____

e Multiply 110% (1.10) by the sum of line 48, line 61, and line 62 from your 2013 Form 540 or the sum of line 63, line 71, and line 72 from your Long Form 540NR . . . . . 19e _____

f Enter the lesser of line 19a or line 19e and go to line 20 (If your California AGI is equal to or greater than $1,000,000/$500,000 for married filing separately, use line 19a.) . . . . . 19f _____

Caution: Generally, if you do not prepay at least the amount on line 19d (or 19f if no amount on line 19d), you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimated tax on line 18 is as accurate as possible. If you prefer, you may pay 100% of your 2014 estimated tax (line 18).

20 California income tax withheld and estimated to be withheld during 2014 (include withholding on pensions, annuities, etc.) . . . . . 20 _____

21 **Balance**. Subtract line 20 from line 19d (or line 19f if no amount on line 19d). If less than $500 (or less than $250, if married/RDF filing separately), you do not have to make a payment at this time . . . . . 21 _____

22 **Installment amount**. Multiply the amount on line 21 by 30%. Enter the results on the 1st and 4th installments of your Forms 540-ES. Multiply the amount on line 21 by 40%. Enter the result on the 2nd installment of your Forms 540-ES. There is not a required 3rd installment payment. If you will earn your income at an uneven rate during the year, see Annualization Option in the instructions under paragraph D.

Record of Estimated Tax Payments

Payment form number	(a) Date	(b) Web Pay/Credit card and confirmation number	(c) Amount paid	(d) 2013 overpayment applied	(e) Total amount paid and credited add (c) and (d)
1			$	$	$
2					
3					
4					
Total . . . . . ▶			$	$	$

TAXABLE YEAR

CALIFORNIA FORM

2013 Child and Dependent Care Expenses Credit 3506

Attach to your California Form 540 or Long Form 540NR.

Name(s) as shown on tax return

SSN or ITIN

Part I Unearned Income and Other Funds Received in 2013. See instructions.

SOURCE OF INCOME/FUNDS	AMOUNT	SOURCE OF INCOME/FUNDS	AMOUNT

Part II Persons or Organizations Who Provided the Care in California – You **must** complete this part. See instructions.

1 Enter the following information for each person or organization that provided care **in California**. **Only care provided in California qualifies for the credit**. If you need more space, attach a separate sheet.

	Provider	Provider
a. Care provider's name		
b. Care provider's address (number, street, apt. no., city, state, and ZIP Code)		
c. Care provider's telephone number	( )	( )
d. Is provider a person or organization?	☐ Person ☐ Organization	☐ Person ☐ Organization
e. Identification number (SSN, ITIN, or FEIN)		
f. Address where care was provided (number, street, apt. no., city, state, and ZIP Code) PO Box not acceptable.		
g. Amount paid for care provided		

Did you receive dependent care benefits? ▶▶▶▶▶ No. Complete Part III below.
Yes. Complete Part IV on Side 2 before you complete Part III.

Part III Credit for Child and Dependent Care Expenses

2 Information about your **qualifying person(s).** See instructions.

(a) Qualifying person's name First	Last	(b) Qualifying person's social security number (SSN) (See instructions)	(c) Qualifying person's date of birth (DOB – mm/dd/yyyy) or if disabled	(d) Percentage of physical custody (See instructions)	(e) Qualified expenses you incurred and paid in 2013 for the qualifying person's care in California
			DOB:_____ Disabled ☐Yes		
			DOB:_____ Disabled ☐Yes		
			DOB:_____ Disabled ☐Yes		

3 Add the amounts in column (e) of line 2. **Do not** enter more than $3,000 for one qualifying person or $6,000 for two or more qualifying persons. If you completed Side 2, Part IV, enter the amount from line 33	**3**		00
4 Enter YOUR **earned income.** See instructions	**4**		00
Nonresidents: Enter only your earned income **from California sources**. If you do not have earned income from California sources, **stop**, you **do not** qualify for the credit. Military servicemembers, see instructions. **Part-year residents:** Enter the total of (1) your earned income **from California sources** received while you were a nonresident and (2) all earned income received while you were a resident. Military servicemembers, see instructions.			
5 If married or an RDP filing a joint return, enter YOUR SPOUSE'S/RDP's earned income. (If your spouse/RDP was a student or was disabled, see the instructions.) If you are not filing a joint tax return, enter the amount from line 4	**5**		00
Nonresidents: Enter only your spouse's/RDP's earned income **from California sources.** If your spouse/RDP does not have earned income from California sources, **stop**, you **do not** qualify for the credit. Military servicemembers, see line 4 instructions. **Part-year residents:** Enter the total of (1) your spouse's/RDP's earned income **from California sources** received while he or she was a nonresident and (2) all earned income your spouse/RDP received while he or she was a resident. Military servicemembers, see line 4 instructions.			
6 Enter the **smallest** of line 3, line 4, or line 5	**6**		00
7 Enter the decimal amount shown in the chart of the instructions for line 7	**7**	X. ___ ___	
8 Multiply line 6 by the decimal amount on line 7	**8**		00
9 Enter the decimal amount listed in the chart of the instructions for line 9	**9**	X. ___ ___	
10 Multiply the amount on line 8 by the decimal amount on line 9	**10**		00
11 Credit for prior year expenses paid in 2013. See instructions	**11**		00
12 Add line 10 and line 11. Enter the amount here and on Form 540, line 40; or Long Form 540NR, line 50	**12**		00

Part IV Dependent Care Benefits

13	Enter the total amount of dependent care benefits you received for 2013. This amount should be shown in box 10 of your Form(s) W-2. **Do not** include amounts that were reported to you as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership				**13**		00
14	Enter the amount, if any, you carried over from 2012 and used in 2013 during the grace period				**14**		00
15	Enter the amount, if any, you forfeited or carried forward to 2014				**15**	( )	00
16	Combine line 13 through line 15				**16**		00
17	Enter the total amount of **qualified expenses** incurred in 2013 for the care of the **qualifying person(s)**. See instructions	**17**		00			
18	Enter the **smaller** of line 16 or line 17	**18**		00			
19	Enter YOUR **earned income**	**19**		00			
20	If married or an RDP filing a joint return, enter YOUR SPOUSE'S/RDP's earned income (if your spouse/RDP was a student or was disabled, see the instructions for line 5); if married or an RDP filing a separate tax return, see the instructions for the amount to enter; **all others,** enter the amount from line 19	**20**		00			
21	Enter the **smallest** of line 18, line 19, or line 20	**21**		00			
22	Enter $5,000 ($2,500 if married or an RDP filing separately **and** you were required to enter your spouse's/RDP's earned income on line 20)	**22**		00			
23	Enter the amount from line 13 that you received from your sole proprietorship or partnership. If you did not receive any amounts, enter -0-				**23**		00
24	Subtract line 23 from line 16	**24**		00			
25	**Deductible benefits**. Enter the **smallest** of line 21, line 22, or line 23				**25**		00
26	**Excluded benefits**. Subtract line 25 from the smaller of line 21 or line 22. If zero or less, enter -0-				**26**		00
27	**Taxable benefits**. Subtract line 26 from line 24. If zero or less, enter -0-				**27**		00
28	Enter $3,000 ($6,000 if two or more qualifying persons)				**28**		00
29	Add line 25 and line 26				**29**		00
30	Subtract the amount on line 29 from the amount on line 28. If zero or less, **stop.** You **do not qualify** for the credit. **Exception –** If you paid 2012 expenses in 2013, see instructions for line 11				**30**		00
31	Complete Side 1, Part III, line 2. Add the amounts in column (e) and enter the total here				**31**		00
32	Enter the amount from your federal Form 2441, Part III, line 31				**32**		00
33	Enter the **smaller** of line 30, line 31, or line 32. Also, enter this amount on Side 1, Part III, line 3 and complete line 4 through line 12				**33**		00

Worksheet – Credit for 2012 Expenses Paid in 2013

1. Enter your 2012 qualified expenses paid in 2012. If you did not claim the credit for these expenses on your 2012 tax return, get and complete a 2012 form FTB 3506 for these expenses. You may need to amend your 2012 tax return . . . . . 1._____
2. Enter your 2012 qualified expenses paid in 2013 . . . . . 2._____
3. Add the amounts on line 1 and line 2 . . . . . 3._____
4. Enter $3,000 if care was for one qualifying person ($6,000 for two or more) . . . . . 4._____
5. Enter any dependent care benefits received for 2012 and excluded from your income (from your 2012 form FTB 3506, Part IV, line 26) . . . . . 5._____
6. Subtract amount on line 5 from amount on line 4 and enter the result . . . . . 6._____
7. Compare your and your spouse's/RDP's earned income for 2012 and enter the **smaller** amount. . . . . 7._____
8. If filing a joint tax return, compare the amounts on line 3, line 6, and line 7 and enter the **smallest** amount. If not filing a joint tax return, enter your earned income. . . . . 8._____
9. Enter the amount from your 2012 form FTB 3506, Side 1, Part III, line 6 . . . . . 9._____
10. Subtract amount on line 9 from amount on line 8 and enter the result. If zero or less, **stop** here. You cannot increase your credit by any previous year's expenses . . . . . 10._____
11. Enter your 2012 federal adjusted gross income (AGI) (from your 2012 Form 540, line13; or Long Form 540NR, line 13). . . . . 11._____
12. 2012 federal AGI decimal amount (from 2012 form FTB 3506, instructions for line 7) . . . . . 12._____ . _____ _____
13. Multiply line 10 by line 12 . . . . . 13._____
14. 2012 California AGI decimal amount (from 2012 form FTB 3506, instructions for line 9). . . . . 14._____ . _____ _____
15. Multiply line 13 by line 14. Enter the result here and on your 2013 form FTB 3506, Side 1, Part III, line 11 . . . . . 15._____

Instructions for Form FTB 3506

Child and Dependent Care Expenses Credit

General Information

Attach the completed form FTB 3506, Child and Dependent Care Expenses Credit, to your Form 540, California Resident Income Tax Return, or Long Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, if you claim the child and dependent care expenses credit.

For taxable years beginning on and after January 1, 2011 the child and dependent care expenses credit is **nonrefundable**.

Registered Domestic Partners (RDP) – For purposes of California income tax, references to a spouse, husband, or wife also refer to a California RDP, unless otherwise specified. When we use the initials RDP, they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

A Purpose

You may qualify to claim the 2013 credit for child and dependent care expenses, if you (and your spouse/RDP) paid someone in California to care for your child or other qualifying person while you worked or looked for employment. You must have earned income to do so. If you qualify to claim the credit, use form FTB 3506 to figure the amount of your credit.

If you received dependent care benefits for 2013 but do not qualify to claim the credit, you are not required to complete form FTB 3506. For additional definitions, requirements, and instructions, get federal Form 2441, Child and Dependent Care Expenses.

B Differences in California and Federal Law

The differences between California and federal law are as follows:

- California allows this credit only for care provided in California.
- If you were a nonresident, you must have earned wages from working in California or earned self-employment income from California business activities.
- The California credit is a percentage of the federal credit.
- RDPs may file a joint California return and claim this credit. For more information, get FTB Pub. 737.

C Qualifications

You may take the credit if **all eight** of the following apply.

1. If you are married or an RDP, you must file a joint tax return. For an exception, see Section E, Married Persons or RDPs Filing Separate Returns.
2. Care must be provided in California for one or more qualifying persons. See Section D, Qualifying Person Defined.
3. You paid for care so you (and your spouse/RDP) could work or look for work. However, if you did not find a job and have no earned income, you do not qualify for the credit. If your spouse/RDP was a student or disabled, see the instructions for Part III, line 5.
4. You (and your spouse/RDP) must have earned income (wages or self-employment income) during the year. See the instructions for Part III, line 4, for more information on earned income.
5. You and the qualifying person(s) live in the same home for more than half the year.
6. The person who provided care was not your spouse/RDP, the parent of your qualifying child, or a person for whom you can claim a dependent exemption. If your child provided the care, the child must have been age 19 or older by the end of 2013.
7. You report the required information about the care provider(s) in Part II, line 1, and the information about the qualifying person(s) in Part III, line 2.
8. Your federal adjusted gross income is $100,000 or less.

D Qualifying Person Defined

Rules for Most People

A qualifying person is:

1. A child under age 13 who meets the requirements to be your dependent as a Qualifying Child. A child who turned 13 during the year qualifies only for the part of the year when he or she was 12 years old.
2. Your spouse/RDP who was physically or mentally incapable of self-care.
3. Any person who was physically or mentally incapable of self-care and either:
   a. Was your dependent.
   b. Would have been your dependent except that:
      i. He or she received gross income of $3,900 or more.
      ii. He or she filed a joint tax return.
      iii. You, or your spouse/RDP if filing a joint tax return, could be claimed as a dependent on someone else's 2013 tax return.

Qualifying Child

A Qualifying Child is a child who meets **all** of the following tests:

- **Relationship Tes**t – The child must be your son, daughter, stepchild, adopted child, eligible foster child, brother, sister, half-brother, half-sister, stepbrother, stepsister, or a descendant of one of these. An adopted child includes a child who has been lawfully placed with you for legal adoption even if the adoption is not yet final. An eligible foster child must be placed with you by an authorized placement agency or by a court.
- **Age Test** – For the purposes of qualifying for the Child and Dependent Care Expenses Credit, the child must be under 13.
- **Residency Test** – The child must live with you for more than half the year.
- **Support Test** – The child must not have provided more than half of his or her own support.
- **Joint Return Test** – The child must not have filed a joint federal or state income tax return with his or her spouse/RDP.
- **Citizenship Test** – The child must be a citizen or national of the U.S. or a resident of the U.S., Canada, or Mexico.

Tie-Breaker Rules: Qualifying Child of More Than One Person*

If an individual may be claimed as a qualifying child by two or more taxpayers for the same taxable year, the following rules apply:

If…	Then the child will be treated as the qualifying child of the…
Only one of the persons is the child's parent	Parent.
Both of the persons are the child's parent but they do not file a joint return	Parent with whom the child lived for the longer period of time during the year. If the child lived with both parents for the same amount of time, the parent who had the higher adjusted gross income for the year.
The child's parents can claim the child as a qualifying person but neither parent does	Person with the highest adjusted gross income (AGI) of all persons claiming the child, but only if that person's AGI is higher than the highest AGI of any of the child's parents.
No parent can claim the child as a qualifying child	Person with the highest adjusted gross income of all persons claiming the child.

*These rules assume all other qualifying child requirements are satisfied.

Divorced, RDP Terminated, Separated, or Never-Married Parents

For divorced, RDP terminated, separated, or never-married parents, special rules apply in determining if your child meets the requirements to be your qualifying person. When parents file separate returns, only one parent qualifies to claim a child as a qualifying person.

Even if both parents pay for child care for the same child, both parents cannot qualify for the credit. Some custody agreements designate which parent is entitled to the credit. However, the designated parent must meet all the qualifications in Section C, Qualifications, to claim the credit. To verify that your child meets the requirements to be your qualifying person, use the table below.

RULES FOR DIVORCED, RDP TERMINATED, SEPARATED, OR NEVER-MARRIED PARENTS		
IF	**AND**	**THEN**
ALL **four** of the following apply: 1. Your child was under 13 and/or physically or mentally incapable of self-care when the care was provided. Children turning 13 during the year qualify only for the part of the year they were 12 years old. 2. One of the following applies a. You are divorced, legally separated, or have terminated a registered domestic partnership. b. You are separated under a written separation agreement. c. You and the other parent lived apart at all times during the last 6 months of the year. (This includes parents never married to each other.) 3. One or both parents had custody of the child for more than half the year. 4. One or both parents provided more than half the child's support for the year.	You were the custodial parent **and** you can claim the dependent exemption credit for the child.	The child is your qualifying person.
	You were the custodial parent and under the provisions of a decree of divorce, legal separation, termination of registered domestic partnership, or a written separation agreement, the noncustodial parent claimed the dependent exemption credit, or you signed a statement releasing the dependent exemption credit to the noncustodial parent.	The child is your qualifying person.
	You are **not** the custodial parent.	The child is **not** your qualifying person.
One or more of the four statements above do not apply.		Use the "Rules for Most People" in Section D.

Custodial Parent and Noncustodial Parent. The custodial parent is the parent with whom the child lived for the greater number of nights during the year. The other parent is the noncustodial parent. If the child lived with each parent for an equal number of nights during the year, the custodial parent is the parent with the higher adjusted gross income.

Parent Works at Night. If, due to a parent's night-time work schedule, a child lives for a greater number of days, but not nights, with the parent who works at night, that parent is treated as the custodial parent. On a school day, the child is treated as living at the primary residence registered with the school.

E Married Persons or RDPs Filing Separate Tax Returns

Generally, if you are married or an RDP, you must file a joint tax return to claim the credit. However, you can take the credit on your separate tax return if:

1. You meet all three requirements below:
   - You lived apart from your spouse/RDP at all times during the last six months of 2013.
   - The qualifying person(s) lived in your home more than half of 2013.
   - You provided over half the cost of keeping up your home.
2. You meet all the other qualifications in Section C, Qualifications.

F Nonresidents and Part-Year Residents

1. You must complete and attach Schedule CA (540NR), California Adjustments – Nonresidents or Part-Year Residents, to your tax return, Long Form 540NR. If Part I of Schedule CA (540NR) is not fully completed, we may disallow your credit.
2. Nonresidents must have earned income from California sources to qualify for the credit. A nonresident servicemember's military wages are considered earned income from a California source for the purpose of qualifying for the credit.
3. Part-year residents must have earned income while a California resident or earned income from California sources while a nonresident to qualify for the credit.

G Military Personnel

For the purposes of this credit, active duty pay is considered earned income from California sources, regardless of whether the servicemember is domiciled in California. The federal Military Spouses Residency Relief Act may affect the credit requirements for spouses of military servicemembers. For more information, get FTB Pub. 1032, Tax Information for Military Personnel.

Specific Line Instructions

Part I, Unearned Income and Other Funds Received in 2013

List the source and amount of **any** money you received in 2013 that is not included in your earned income (Part III, line 4 and line 5) but that was used to support your household. Include child support, property settlements, public assistance benefits, court awards, inheritances, insurance proceeds, pensions and annuities, social security payments, workers' compensation, unemployment compensation, interest, and dividends.

Part II, Persons or Organizations Who Provided the Care in California

Line 1

Complete line 1a through line 1g for each person or organization that provided the care in California. Only care provided in California qualifies for the credit. Use federal Form W-10, Dependent Care Provider's Identification and Certification, or any other source listed in the instructions for federal Form W-10 to get the information from your care provider. If your provider does not give you the information, complete as much of the information as possible and explain that your provider did not give you the information you requested.

If you do not give correct and complete information, we may disallow your credit unless you can show you used due diligence in trying to get the required information.

Lines 1a through Line 1c

Enter your California care provider's complete name (or business name), address, and telephone number (including the area code). If you do not give complete information, we may disallow your credit. We may contact your care provider to verify the information you provide.

If you were covered by your employer's dependent care plan and your employer furnished the care (either at your workplace or by hiring a care provider), enter your employer's name on line 1a. Next, enter "See W-2" on line 1b. Complete line 1c through line 1f. Then leave line 1g blank. But, if your employer paid a third party (not hired by your employer) on your behalf to provide care, you must provide information on the third party on line 1a through line 1g.

Line 1d

For each care provider, check one box indicating whether the care provider is a person or organization.

Line 1e

If your care provider is	Then enter on line 1e
An individual	The provider's social security number (SSN) or Individual Taxpayer Identification Number (ITIN).
Not an individual	The provider's federal employer identification number (FEIN).
A tax-exempt organization	"Tax-exempt."

Line 1f

Enter the complete physical address where the care was provided. A post office box is not acceptable. If you do not provide correct or complete information, your credit may be disallowed. Only care provided in California qualifies for the credit.

Line 1g

Enter the total amount you **actually paid** in 2013 to your care provider for care provided in California. Also include amounts your employer paid to a third party on your behalf. It does not matter when the expenses were incurred. **Do not** reduce this amount by any reimbursement you received.

We may ask you to provide proof of payment. Cash payments without verifiable documentation may not be accepted.

Part III, Credit for Child and Dependent Care Expenses

Line 2

Complete column (a) through column (e) for each qualifying person for whom care was provided in California. If claiming more than three qualifying persons, attach a sheet of paper to your tax return with the required information and write "see attached." Write your name and SSN or ITIN on the sheet.

Column (a)
Enter each qualifying person's name.

Column (b)
Enter each qualifying person's SSN. Verify that the name and SSN match the qualifying person's social security card to avoid the reduction or disallowance of your credit. If the person was born in, and later died in, 2013, and does not have a SSN, enter "Deceased" in column (b) and attach a copy of the person's birth and death certificates.

Column (c)
Enter the qualifying person's date of birth (mm/dd/yyyy) in the space provided or if the qualifying person is disabled (physically or mentally incapable of self-care), check the "Yes" box. Incomplete information could result in a delay or disallowance of your credit.

Column (d)
If you shared custody of the qualifying person(s), enter the percentage of time you possessed physical custody during 2013. If you have 50% or less physical custody of your child, you **do not** qualify for the credit.

Column (e)
Enter the qualified expenses you incurred and paid in 2013 for the qualifying person(s). Include only the qualified expenses for care provided in California. If the child turned 13 years old during the year, include only the qualified expenses for the part of the year the child was 12 years old.

Do not include in column (e) qualified expenses:

- You incurred in 2013 but did not pay until 2014. You may be able to use these expenses to increase your 2014 credit.
- You incurred in 2012 but did not pay until 2013. Instead, see instructions for line 11.
- You prepaid in 2013 for care to be provided in 2014. These expenses may only be used to figure your 2014 credit.

A qualified expense does not include the amount you paid for education (school tuition) or the amount you received through a subsidy program.

Qualified Expenses are amounts paid for the care of your qualifying person while you worked or looked for work.

Qualified expenses include:	Qualified expenses do not include:
• The cost of care for the qualifying person's well-being and protection. If care was provided by a dependent care center, the center must meet all applicable state and local regulations. • Cost of pre-school or similar program below the kindergarten level. • Day camp, even if it specialized in a particular activity, such as soccer.	• Child support payments. • Payments made to the parent of your qualifying child. • Payments made to your spouse/RDP. • Payments made to your child who is under age 19 at the end of the year, even if he or she is not your dependent. • Payments made to a dependent for whom you (or your spouse/RDP) can claim a dependent exemption. • Expenses paid by or reimbursed through a subsidy program. • Cost for education (school tuition) at the kindergarten level and above. • Overnight camp.

Line 4

Earned income includes:	Earned income does not include:
• Wages, salary, tips, and other taxable employee compensation, as well as, military compensation including compensation for service in a combat zone. • Net earnings from self-employment. • Strike benefits. • Disability payments you report as wages. • Active duty pay received by servicemembers of the armed forces is considered earned income regardless of whether the servicemember is domiciled in this state or elsewhere.	• Pensions or annuities • Social security payments • Workers' compensation • Interest • Dividends • Capital gains • Unemployment compensation • Public assistance • California service income excluded under the Military Spouses Residency Relief Act.

Nonresidents and Part-Year Residents Only: Earned income from California sources includes:	Earned income does not include:
• Wages, salary, tips, and other taxable employee compensation for working in California, as well as, military compensation including compensation for service in a combat zone. • Net earnings from self-employment from California business activities. • Strike benefits related to California employment. • Disability payments you report as California wages. • Active duty pay received by servicemembers of the armed forces is considered earned income regardless of whether the servicemember is domiciled in this state or elsewhere.	• Pensions or annuities • Social security payments • Workers' compensation • Interest • Dividends • Capital gains • Unemployment compensation • Public assistance • California service income excluded under the Military Spouses Residency Relief Act.

Line 5

Spouse/RDP Who Was a Student or Disabled
Your spouse/RDP was a **student** if he or she was enrolled as a full-time student at a school during any 5 months of 2013. A school does not include a night school or correspondence school.

Your spouse/RDP was **disabled** if he or she was not capable of self-care. Figure your spouse's/RDP's earned income on a monthly basis.

For each month your spouse/RDP was a full-time student or disabled, enter on line 5 the larger of the following:

- Your spouse's/RDP's actual earned income for that month.
- $250 ($500, if you have 2 or more qualifying persons).

If, in the same month, both you and your spouse/RDP qualified as either full-time students or disabled, only one of you receive treatment as having earned income of $250 (or $500) in that month. For any month that your spouse/RDP was not a full-time student or disabled, use your spouse's/RDP's actual earned income for that month.

Line 7

Use the chart below to determine the decimal amount to enter on line 7. Your federal adjusted gross income (AGI) is on Form 540, line 13 or Long Form 540NR, line 13. For military personnel domiciled outside of California, use your federal AGI less your military pay to determine the decimal amount to enter on line 7.

If your Federal AGI is: Over	But not over	The decimal amount on Line 7 is:
$0	$15,000	**.35**
15,000	17,000	**.34**
17,000	19,000	**.33**
19,000	21,000	**.32**
21,000	23,000	**.31**
23,000	25,000	**.30**
25,000	27,000	**.29**
27,000	29,000	**.28**
29,000	31,000	**.27**
31,000	33,000	**.26**
33,000	35,000	**.25**
35,000	37,000	**.24**
37,000	39,000	**.23**
39,000	41,000	**.22**
41,000	43,000	**.21**
43,000	No limit	**.20**

Line 9

Use the chart below to determine the decimal amount to enter on line 9. For military personnel domiciled outside of California, use your federal AGI less your military pay to determine the decimal amount to enter on line 9.

If your federal AGI from Form 540, line 13 or Long Form 540NR, line 13 is:	The decimal amount to enter on Line 9 is:
$40,000 or less	**.50**
Over $40,000 but not over $70,000	**.43**
Over $70,000 but not over $100,000	**.34**
Over $100,000	**Stop.** You **do not qualify** for this credit.

Line 11

If you had qualified expenses for care that was provided in 2012 that you paid for in 2013, you may be able to increase your credit for 2013. Complete the Worksheet on Side 2 of form FTB 3506. See Worksheet instructions on this page.

Part IV, Dependent Care Benefits

Line 13

Dependent care benefits are:

- Amounts an employer paid directly to you (or your spouse/RDP), or to your care provider for the care of your qualifying person(s), while you worked.
- A day-care facility provided by your employer.
- Generally deducted from your salary.
- Shown in box 10 of your 2013 Form(s) W-2.

Line 14

Enter the amount from federal Form 2441, line 13.

Line 15

If you had a flexible spending account, any amount included on line 13 that you did not receive because you did not incur the expense is considered forfeited. **Do not** include amounts you expect to receive at a future date.

Line 17

Enter the total of all qualified expenses incurred in 2013. It does not matter when the expenses were paid.

A qualified expense does not include the amount you paid for education (school tuition) or the amount you received through a subsidy program.

Example: You received $2,000 cash under your employer's dependent care plan for 2013. The $2,000 is shown in box 10 of your Form W-2. You incurred $900 of qualified expenses in 2013 for the care of your 3-year-old dependent child. Enter $900 on line 17, but report the entire $2,000 on line 13.

For all other lines, follow specific line instructions on the form. For additional information, get federal Form 2441 or federal Publication 503, Child and Dependent Care Expenses.

Line 20

If you are married or an RDP filing a separate return and you meet the requirements of Section E, Married Persons Filing Separate Returns, item 1, then enter your earned income from line 19. On line 22, enter $5,000.

If you were married or an RDP and filed a separate return but did not meet the requirements of Section E, Married Persons Filing Separate Returns, item 1, then enter **your spouse's/RDP's earned income**. If your spouse/RDP was a student or disabled in 2013, see the instructions for line 5. On line 22, enter $2,500.

Worksheet – Credit for 2012 Expenses Paid in 2013

You will need a copy of your 2012 California tax return to complete the worksheet.

Line 12 and line 14

You need the 2012 form FTB 3506 instructions to complete the Credit for 2012 Expenses Paid in 2013 Worksheet, on Side 2. Forms are available at **ftb.ca.gov** or by calling 800.338.0505.

Line 12

Enter the decimal amount from the chart in the line 7 instructions of the **2012** form FTB 3506 that corresponds to your **2012** federal adjusted gross income.

Line 14

Enter the decimal amount from the chart in the line 9 instructions of the **2012** form FTB 3506 that corresponds to your **2012** California adjusted gross income.

2013 California Tax Table

To Find Your Tax:

- Read down the column labeled "If Your Taxable Income Is …" to find the range that includes your taxable income from Form 540, line 19.
- Read across the columns labeled "The Tax For Filing Status" until you find the tax that applies for your taxable income and filing status.

Filing status: 1 or 3 (Single; Married/RDP Filing Separately)					2 or 5 (Married/RDP Filing Jointly; Qualifying Widow(er))					4 (Head of Household)				
If Your Taxable Income Is …		The Tax For Filing Status			If Your Taxable Income Is …		The Tax For Filing Status			If Your Taxable Income Is …		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
$1	$50	$0	$0	$0	6,451	6,550	65	65	65	12,951	13,050	184	130	130
51	150	1	1	1	6,551	6,650	66	66	66	13,051	13,150	186	131	131
151	250	2	2	2	6,651	6,750	67	67	67	13,151	13,250	188	132	132
251	350	3	3	3	6,751	6,850	68	68	68	13,251	13,350	190	133	133
351	450	4	4	4	6,851	6,950	69	69	69	13,351	13,450	192	134	134
451	550	5	5	5	6,951	7,050	70	70	70	13,451	13,550	194	135	135
551	650	6	6	6	7,051	7,150	71	71	71	13,551	13,650	196	136	136
651	750	7	7	7	7,151	7,250	72	72	72	13,651	13,750	198	137	137
751	850	8	8	8	7,251	7,350	73	73	73	13,751	13,850	200	138	138
851	950	9	9	9	7,351	7,450	74	74	74	13,851	13,950	202	139	139
951	1,050	10	10	10	7,451	7,550	75	75	75	13,951	14,050	204	140	140
1,051	1,150	11	11	11	7,551	7,650	76	76	76	14,051	14,150	206	141	141
1,151	1,250	12	12	12	7,651	7,750	78	77	77	14,151	14,250	208	142	142
1,251	1,350	13	13	13	7,751	7,850	80	78	78	14,251	14,350	210	143	143
1,351	1,450	14	14	14	7,851	7,950	82	79	79	14,351	14,450	212	144	144
1,451	1,550	15	15	15	7,951	8,050	84	80	80	14,451	14,550	214	145	145
1,551	1,650	16	16	16	8,051	8,150	86	81	81	14,551	14,650	216	146	146
1,651	1,750	17	17	17	8,151	8,250	88	82	82	14,651	14,750	218	147	147
1,751	1,850	18	18	18	8,251	8,350	90	83	83	14,751	14,850	220	148	148
1,851	1,950	19	19	19	8,351	8,450	92	84	84	14,851	14,950	222	149	149
1,951	2,050	20	20	20	8,451	8,550	94	85	85	14,951	15,050	224	150	150
2,051	2,150	21	21	21	8,551	8,650	96	86	86	15,051	15,150	226	151	151
2,151	2,250	22	22	22	8,651	8,750	98	87	87	15,151	15,250	228	152	152
2,251	2,350	23	23	23	8,751	8,850	100	88	88	15,251	15,350	230	154	154
2,351	2,450	24	24	24	8,851	8,950	102	89	89	15,351	15,450	232	156	156
2,451	2,550	25	25	25	8,951	9,050	104	90	90	15,451	15,550	234	158	158
2,551	2,650	26	26	26	9,051	9,150	106	91	91	15,551	15,650	236	160	160
2,651	2,750	27	27	27	9,151	9,250	108	92	92	15,651	15,750	238	162	162
2,751	2,850	28	28	28	9,251	9,350	110	93	93	15,751	15,850	240	164	164
2,851	2,950	29	29	29	9,351	9,450	112	94	94	15,851	15,950	242	166	166
2,951	3,050	30	30	30	9,451	9,550	114	95	95	15,951	16,050	244	168	168
3,051	3,150	31	31	31	9,551	9,650	116	96	96	16,051	16,150	246	170	170
3,151	3,250	32	32	32	9,651	9,750	118	97	97	16,151	16,250	248	172	172
3,251	3,350	33	33	33	9,751	9,850	120	98	98	16,251	16,350	250	174	174
3,351	3,450	34	34	34	9,851	9,950	122	99	99	16,351	16,450	252	176	176
3,451	3,550	35	35	35	9,951	10,050	124	100	100	16,451	16,550	254	178	178
3,551	3,650	36	36	36	10,051	10,150	126	101	101	16,551	16,650	256	180	180
3,651	3,750	37	37	37	10,151	10,250	128	102	102	16,651	16,750	258	182	182
3,751	3,850	38	38	38	10,251	10,350	130	103	103	16,751	16,850	260	184	184
3,851	3,950	39	39	39	10,351	10,450	132	104	104	16,851	16,950	262	186	186
3,951	4,050	40	40	40	10,451	10,550	134	105	105	16,951	17,050	264	188	188
4,051	4,150	41	41	41	10,551	10,650	136	106	106	17,051	17,150	266	190	190
4,151	4,250	42	42	42	10,651	10,750	138	107	107	17,151	17,250	268	192	192
4,251	4,350	43	43	43	10,751	10,850	140	108	108	17,251	17,350	270	194	194
4,351	4,450	44	44	44	10,851	10,950	142	109	109	17,351	17,450	272	196	196
4,451	4,550	45	45	45	10,951	11,050	144	110	110	17,451	17,550	274	198	198
4,551	4,650	46	46	46	11,051	11,150	146	111	111	17,551	17,650	276	200	200
4,651	4,750	47	47	47	11,151	11,250	148	112	112	17,651	17,750	278	202	202
4,751	4,850	48	48	48	11,251	11,350	150	113	113	17,751	17,850	280	204	204
4,851	4,950	49	49	49	11,351	11,450	152	114	114	17,851	17,950	282	206	206
4,951	5,050	50	50	50	11,451	11,550	154	115	115	17,951	18,050	285	208	208
5,051	5,150	51	51	51	11,551	11,650	156	116	116	18,051	18,150	289	210	210
5,151	5,250	52	52	52	11,651	11,750	158	117	117	18,151	18,250	293	212	212
5,251	5,350	53	53	53	11,751	11,850	160	118	118	18,251	18,350	297	214	214
5,351	5,450	54	54	54	11,851	11,950	162	119	119	18,351	18,450	301	216	216
5,451	5,550	55	55	55	11,951	12,050	164	120	120	18,451	18,550	305	218	218
5,551	5,650	56	56	56	12,051	12,150	166	121	121	18,551	18,650	309	220	220
5,651	5,750	57	57	57	12,151	12,250	168	122	122	18,651	18,750	313	222	222
5,751	5,850	58	58	58	12,251	12,350	170	123	123	18,751	18,850	317	224	224
5,851	5,950	59	59	59	12,351	12,450	172	124	124	18,851	18,950	321	226	226
5,951	6,050	60	60	60	12,451	12,550	174	125	125	18,951	19,050	325	228	228
6,051	6,150	61	61	61	12,551	12,650	176	126	126	19,051	19,150	329	230	230
6,151	6,250	62	62	62	12,651	12,750	178	127	127	19,151	19,250	333	232	232
6,251	6,350	63	63	63	12,751	12,850	180	128	128	19,251	19,350	337	234	234
6,351	6,450	64	64	64	12,851	12,950	182	129	129	19,351	19,450	341	236	236

Continued on next page.

2013 California Tax Table – *Continued*

Filing status: 1 or 3 (Single; Married/RDP Filing Separately) 2 or 5 (Married/RDP Filing Jointly; Qualifying Widow(er)) 4 (Head of Household)

If Your Taxable Income Is …		The Tax For Filing Status			If Your Taxable Income Is …		The Tax For Filing Status			If Your Taxable Income Is …		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
19,451	**19,550**	345	238	238	**26,451**	**26,550**	625	378	378	**33,451**	**33,550**	1,007	518	518
19,551	**19,650**	349	240	240	**26,551**	**26,650**	629	380	380	**33,551**	**33,650**	1,013	520	520
19,651	**19,750**	353	242	242	**26,651**	**26,750**	633	382	382	**33,651**	**33,750**	1,019	522	522
19,751	**19,850**	357	244	244	**26,751**	**26,850**	637	384	384	**33,751**	**33,850**	1,025	524	524
19,851	**19,950**	361	246	246	**26,851**	**26,950**	641	386	386	**33,851**	**33,950**	1,031	526	526
19,951	**20,050**	365	248	248	**26,951**	**27,050**	645	388	388	**33,951**	**34,050**	1,037	528	528
20,051	**20,150**	369	250	250	**27,051**	**27,150**	649	390	390	**34,051**	**34,150**	1,043	530	530
20,151	**20,250**	373	252	252	**27,151**	**27,250**	653	392	392	**34,151**	**34,250**	1,049	532	532
20,251	**20,350**	377	254	254	**27,251**	**27,350**	657	394	394	**34,251**	**34,350**	1,055	534	534
20,351	**20,450**	381	256	256	**27,351**	**27,450**	661	396	396	**34,351**	**34,450**	1,061	536	536
20,451	**20,550**	385	258	258	**27,451**	**27,550**	665	398	398	**34,451**	**34,550**	1,067	538	538
20,551	**20,650**	389	260	260	**27,551**	**27,650**	669	400	400	**34,551**	**34,650**	1,073	540	540
20,651	**20,750**	393	262	262	**27,651**	**27,750**	673	402	402	**34,651**	**34,750**	1,079	542	542
20,751	**20,850**	397	264	264	**27,751**	**27,850**	677	404	404	**34,751**	**34,850**	1,085	544	544
20,851	**20,950**	401	266	266	**27,851**	**27,950**	681	406	406	**34,851**	**34,950**	1,091	546	546
20,951	**21,050**	405	268	268	**27,951**	**28,050**	685	408	408	**34,951**	**35,050**	1,097	548	548
21,051	**21,150**	409	270	270	**28,051**	**28,150**	689	410	410	**35,051**	**35,150**	1,103	550	550
21,151	**21,250**	413	272	272	**28,151**	**28,250**	693	412	412	**35,151**	**35,250**	1,109	552	552
21,251	**21,350**	417	274	274	**28,251**	**28,350**	697	414	414	**35,251**	**35,350**	1,115	554	554
21,351	**21,450**	421	276	276	**28,351**	**28,450**	701	416	416	**35,351**	**35,450**	1,121	556	556
21,451	**21,550**	425	278	278	**28,451**	**28,550**	707	418	418	**35,451**	**35,550**	1,127	558	558
21,551	**21,650**	429	280	280	**28,551**	**28,650**	713	420	420	**35,551**	**35,650**	1,133	560	560
21,651	**21,750**	433	282	282	**28,651**	**28,750**	719	422	422	**35,651**	**35,750**	1,139	562	562
21,751	**21,850**	437	284	284	**28,751**	**28,850**	725	424	424	**35,751**	**35,850**	1,145	564	564
21,851	**21,950**	441	286	286	**28,851**	**28,950**	731	426	426	**35,851**	**35,950**	1,151	566	566
21,951	**22,050**	445	288	288	**28,951**	**29,050**	737	428	428	**35,951**	**36,050**	1,157	569	569
22,051	**22,150**	449	290	290	**29,051**	**29,150**	743	430	430	**36,051**	**36,150**	1,163	573	573
22,151	**22,250**	453	292	292	**29,151**	**29,250**	749	432	432	**36,151**	**36,250**	1,169	577	577
22,251	**22,350**	457	294	294	**29,251**	**29,350**	755	434	434	**36,251**	**36,350**	1,175	581	581
22,351	**22,450**	461	296	296	**29,351**	**29,450**	761	436	436	**36,351**	**36,450**	1,181	585	585
22,451	**22,550**	465	298	298	**29,451**	**29,550**	767	438	438	**36,451**	**36,550**	1,187	589	589
22,551	**22,650**	469	300	300	**29,551**	**29,650**	773	440	440	**36,551**	**36,650**	1,193	593	593
22,651	**22,750**	473	302	302	**29,651**	**29,750**	779	442	442	**36,651**	**36,750**	1,199	597	597
22,751	**22,850**	477	304	304	**29,751**	**29,850**	785	444	444	**36,751**	**36,850**	1,205	601	601
22,851	**22,950**	481	306	306	**29,851**	**29,950**	791	446	446	**36,851**	**36,950**	1,211	605	605
22,951	**23,050**	485	308	308	**29,951**	**30,050**	797	448	448	**36,951**	**37,050**	1,217	609	609
23,051	**23,150**	489	310	310	**30,051**	**30,150**	803	450	450	**37,051**	**37,150**	1,223	613	613
23,151	**23,250**	493	312	312	**30,151**	**30,250**	809	452	452	**37,151**	**37,250**	1,229	617	617
23,251	**23,350**	497	314	314	**30,251**	**30,350**	815	454	454	**37,251**	**37,350**	1,235	621	621
23,351	**23,450**	501	316	316	**30,351**	**30,450**	821	456	456	**37,351**	**37,450**	1,241	625	625
23,451	**23,550**	505	318	318	**30,451**	**30,550**	827	458	458	**37,451**	**37,550**	1,247	629	629
23,551	**23,650**	509	320	320	**30,551**	**30,650**	833	460	460	**37,551**	**37,650**	1,253	633	633
23,651	**23,750**	513	322	322	**30,651**	**30,750**	839	462	462	**37,651**	**37,750**	1,259	637	637
23,751	**23,850**	517	324	324	**30,751**	**30,850**	845	464	464	**37,751**	**37,850**	1,265	641	641
23,851	**23,950**	521	326	326	**30,851**	**30,950**	851	466	466	**37,851**	**37,950**	1,271	645	645
23,951	**24,050**	525	328	328	**30,951**	**31,050**	857	468	468	**37,951**	**38,050**	1,277	649	649
24,051	**24,150**	529	330	330	**31,051**	**31,150**	863	470	470	**38,051**	**38,150**	1,283	653	653
24,151	**24,250**	533	332	332	**31,151**	**31,250**	869	472	472	**38,151**	**38,250**	1,289	657	657
24,251	**24,350**	537	334	334	**31,251**	**31,350**	875	474	474	**38,251**	**38,350**	1,295	661	661
24,351	**24,450**	541	336	336	**31,351**	**31,450**	881	476	476	**38,351**	**38,450**	1,301	665	665
24,451	**24,550**	545	338	338	**31,451**	**31,550**	887	478	478	**38,451**	**38,550**	1,307	669	669
24,551	**24,650**	549	340	340	**31,551**	**31,650**	893	480	480	**38,551**	**38,650**	1,313	673	673
24,651	**24,750**	553	342	342	**31,651**	**31,750**	899	482	482	**38,651**	**38,750**	1,319	677	677
24,751	**24,850**	557	344	344	**31,751**	**31,850**	905	484	484	**38,751**	**38,850**	1,325	681	681
24,851	**24,950**	561	346	346	**31,851**	**31,950**	911	486	486	**38,851**	**38,950**	1,331	685	685
24,951	**25,050**	565	348	348	**31,951**	**32,050**	917	488	488	**38,951**	**39,050**	1,337	689	689
25,051	**25,150**	569	350	350	**32,051**	**32,150**	923	490	490	**39,051**	**39,150**	1,343	693	693
25,151	**25,250**	573	352	352	**32,151**	**32,250**	929	492	492	**39,151**	**39,250**	1,349	697	697
25,251	**25,350**	577	354	354	**32,251**	**32,350**	935	494	494	**39,251**	**39,350**	1,355	701	701
25,351	**25,450**	581	356	356	**32,351**	**32,450**	941	496	496	**39,351**	**39,450**	1,362	705	705
25,451	**25,550**	585	358	358	**32,451**	**32,550**	947	498	498	**39,451**	**39,550**	1,370	709	709
25,551	**25,650**	589	360	360	**32,551**	**32,650**	953	500	500	**39,551**	**39,650**	1,378	713	713
25,651	**25,750**	593	362	362	**32,651**	**32,750**	959	502	502	**39,651**	**39,750**	1,386	717	717
25,751	**25,850**	597	364	364	**32,751**	**32,850**	965	504	504	**39,751**	**39,850**	1,394	721	721
25,851	**25,950**	601	366	366	**32,851**	**32,950**	971	506	506	**39,851**	**39,950**	1,402	725	725
25,951	**26,050**	605	368	368	**32,951**	**33,050**	977	508	508	**39,951**	**40,050**	1,410	729	729
26,051	**26,150**	609	370	370	**33,051**	**33,150**	983	510	510	**40,051**	**40,150**	1,418	733	733
26,151	**26,250**	613	372	372	**33,151**	**33,250**	989	512	512	**40,151**	**40,250**	1,426	737	737
26,251	**26,350**	617	374	374	**33,251**	**33,350**	995	514	514	**40,251**	**40,350**	1,434	741	741
26,351	**26,450**	621	376	376	**33,351**	**33,450**	1,001	516	516	**40,351**	**40,450**	1,442	745	745

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2013 California Tax Table – *Continued*

Filing status: 1 or 3 (Single; Married/RDP Filing Separately) 2 or 5 (Married/RDP Filing Jointly; Qualifying Widow(er)) 4 (Head of Household)

If Your Taxable Income Is …		The Tax For Filing Status			If Your Taxable Income Is …		The Tax For Filing Status			If Your Taxable Income Is …		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
40,451	**40,550**	1,450	749	749	**47,451**	**47,550**	2,010	1,029	1,052	**54,451**	**54,550**	2,631	1,309	1,472
40,551	**40,650**	1,458	753	753	**47,551**	**47,650**	2,018	1,033	1,058	**54,551**	**54,650**	2,640	1,313	1,478
40,651	**40,750**	1,466	757	757	**47,651**	**47,750**	2,026	1,037	1,064	**54,651**	**54,750**	2,650	1,317	1,484
40,751	**40,850**	1,474	761	761	**47,751**	**47,850**	2,034	1,041	1,070	**54,751**	**54,850**	2,659	1,321	1,490
40,851	**40,950**	1,482	765	765	**47,851**	**47,950**	2,042	1,045	1,076	**54,851**	**54,950**	2,668	1,325	1,496
40,951	**41,050**	1,490	769	769	**47,951**	**48,050**	2,050	1,049	1,082	**54,951**	**55,050**	2,677	1,329	1,502
41,051	**41,150**	1,498	773	773	**48,051**	**48,150**	2,058	1,053	1,088	**55,051**	**55,150**	2,687	1,333	1,508
41,151	**41,250**	1,506	777	777	**48,151**	**48,250**	2,066	1,057	1,094	**55,151**	**55,250**	2,696	1,337	1,514
41,251	**41,350**	1,514	781	781	**48,251**	**48,350**	2,074	1,061	1,100	**55,251**	**55,350**	2,705	1,341	1,520
41,351	**41,450**	1,522	785	785	**48,351**	**48,450**	2,082	1,065	1,106	**55,351**	**55,450**	2,715	1,345	1,526
41,451	**41,550**	1,530	789	789	**48,451**	**48,550**	2,090	1,069	1,112	**55,451**	**55,550**	2,724	1,349	1,532
41,551	**41,650**	1,538	793	793	**48,551**	**48,650**	2,098	1,073	1,118	**55,551**	**55,650**	2,733	1,353	1,538
41,651	**41,750**	1,546	797	797	**48,651**	**48,750**	2,106	1,077	1,124	**55,651**	**55,750**	2,743	1,357	1,544
41,751	**41,850**	1,554	801	801	**48,751**	**48,850**	2,114	1,081	1,130	**55,751**	**55,850**	2,752	1,361	1,550
41,851	**41,950**	1,562	805	805	**48,851**	**48,950**	2,122	1,085	1,136	**55,851**	**55,950**	2,761	1,365	1,556
41,951	**42,050**	1,570	809	809	**48,951**	**49,050**	2,130	1,089	1,142	**55,951**	**56,050**	2,770	1,369	1,562
42,051	**42,150**	1,578	813	813	**49,051**	**49,150**	2,138	1,093	1,148	**56,051**	**56,150**	2,780	1,373	1,568
42,151	**42,250**	1,586	817	817	**49,151**	**49,250**	2,146	1,097	1,154	**56,151**	**56,250**	2,789	1,377	1,574
42,251	**42,350**	1,594	821	821	**49,251**	**49,350**	2,154	1,101	1,160	**56,251**	**56,350**	2,798	1,381	1,580
42,351	**42,450**	1,602	825	825	**49,351**	**49,450**	2,162	1,105	1,166	**56,351**	**56,450**	2,808	1,385	1,586
42,451	**42,550**	1,610	829	829	**49,451**	**49,550**	2,170	1,109	1,172	**56,451**	**56,550**	2,817	1,389	1,592
42,551	**42,650**	1,618	833	833	**49,551**	**49,650**	2,178	1,113	1,178	**56,551**	**56,650**	2,826	1,393	1,598
42,651	**42,750**	1,626	837	837	**49,651**	**49,750**	2,186	1,117	1,184	**56,651**	**56,750**	2,836	1,397	1,604
42,751	**42,850**	1,634	841	841	**49,751**	**49,850**	2,194	1,121	1,190	**56,751**	**56,850**	2,845	1,402	1,610
42,851	**42,950**	1,642	845	845	**49,851**	**49,950**	2,203	1,125	1,196	**56,851**	**56,950**	2,854	1,408	1,616
42,951	**43,050**	1,650	849	849	**49,951**	**50,050**	2,212	1,129	1,202	**56,951**	**57,050**	2,863	1,414	1,622
43,051	**43,150**	1,658	853	853	**50,051**	**50,150**	2,222	1,133	1,208	**57,051**	**57,150**	2,873	1,420	1,628
43,151	**43,250**	1,666	857	857	**50,151**	**50,250**	2,231	1,137	1,214	**57,151**	**57,250**	2,882	1,426	1,634
43,251	**43,350**	1,674	861	861	**50,251**	**50,350**	2,240	1,141	1,220	**57,251**	**57,350**	2,891	1,432	1,640
43,351	**43,450**	1,682	865	865	**50,351**	**50,450**	2,250	1,145	1,226	**57,351**	**57,450**	2,901	1,438	1,647
43,451	**43,550**	1,690	869	869	**50,451**	**50,550**	2,259	1,149	1,232	**57,451**	**57,550**	2,910	1,444	1,655
43,551	**43,650**	1,698	873	873	**50,551**	**50,650**	2,268	1,153	1,238	**57,551**	**57,650**	2,919	1,450	1,663
43,651	**43,750**	1,706	877	877	**50,651**	**50,750**	2,278	1,157	1,244	**57,651**	**57,750**	2,929	1,456	1,671
43,751	**43,850**	1,714	881	881	**50,751**	**50,850**	2,287	1,161	1,250	**57,751**	**57,850**	2,938	1,462	1,679
43,851	**43,950**	1,722	885	885	**50,851**	**50,950**	2,296	1,165	1,256	**57,851**	**57,950**	2,947	1,468	1,687
43,951	**44,050**	1,730	889	889	**50,951**	**51,050**	2,305	1,169	1,262	**57,951**	**58,050**	2,956	1,474	1,695
44,051	**44,150**	1,738	893	893	**51,051**	**51,150**	2,315	1,173	1,268	**58,051**	**58,150**	2,966	1,480	1,703
44,151	**44,250**	1,746	897	897	**51,151**	**51,250**	2,324	1,177	1,274	**58,151**	**58,250**	2,975	1,486	1,711
44,251	**44,350**	1,754	901	901	**51,251**	**51,350**	2,333	1,181	1,280	**58,251**	**58,350**	2,984	1,492	1,719
44,351	**44,450**	1,762	905	905	**51,351**	**51,450**	2,343	1,185	1,286	**58,351**	**58,450**	2,994	1,498	1,727
44,451	**44,550**	1,770	909	909	**51,451**	**51,550**	2,352	1,189	1,292	**58,451**	**58,550**	3,003	1,504	1,735
44,551	**44,650**	1,778	913	913	**51,551**	**51,650**	2,361	1,193	1,298	**58,551**	**58,650**	3,012	1,510	1,743
44,651	**44,750**	1,786	917	917	**51,651**	**51,750**	2,371	1,197	1,304	**58,651**	**58,750**	3,022	1,516	1,751
44,751	**44,850**	1,794	921	921	**51,751**	**51,850**	2,380	1,201	1,310	**58,751**	**58,850**	3,031	1,522	1,759
44,851	**44,950**	1,802	925	925	**51,851**	**51,950**	2,389	1,205	1,316	**58,851**	**58,950**	3,040	1,528	1,767
44,951	**45,050**	1,810	929	929	**51,951**	**52,050**	2,398	1,209	1,322	**58,951**	**59,050**	3,049	1,534	1,775
45,051	**45,150**	1,818	933	933	**52,051**	**52,150**	2,408	1,213	1,328	**59,051**	**59,150**	3,059	1,540	1,783
45,151	**45,250**	1,826	937	937	**52,151**	**52,250**	2,417	1,217	1,334	**59,151**	**59,250**	3,068	1,546	1,791
45,251	**45,350**	1,834	941	941	**52,251**	**52,350**	2,426	1,221	1,340	**59,251**	**59,350**	3,077	1,552	1,799
45,351	**45,450**	1,842	945	945	**52,351**	**52,450**	2,436	1,225	1,346	**59,351**	**59,450**	3,087	1,558	1,807
45,451	**45,550**	1,850	949	949	**52,451**	**52,550**	2,445	1,229	1,352	**59,451**	**59,550**	3,096	1,564	1,815
45,551	**45,650**	1,858	953	953	**52,551**	**52,650**	2,454	1,233	1,358	**59,551**	**59,650**	3,105	1,570	1,823
45,651	**45,750**	1,866	957	957	**52,651**	**52,750**	2,464	1,237	1,364	**59,651**	**59,750**	3,115	1,576	1,831
45,751	**45,850**	1,874	961	961	**52,751**	**52,850**	2,473	1,241	1,370	**59,751**	**59,850**	3,124	1,582	1,839
45,851	**45,950**	1,882	965	965	**52,851**	**52,950**	2,482	1,245	1,376	**59,851**	**59,950**	3,133	1,588	1,847
45,951	**46,050**	1,890	969	969	**52,951**	**53,050**	2,491	1,249	1,382	**59,951**	**60,050**	3,142	1,594	1,855
46,051	**46,150**	1,898	973	973	**53,051**	**53,150**	2,501	1,253	1,388	**60,051**	**60,150**	3,152	1,600	1,863
46,151	**46,250**	1,906	977	977	**53,151**	**53,250**	2,510	1,257	1,394	**60,151**	**60,250**	3,161	1,606	1,871
46,251	**46,350**	1,914	981	981	**53,251**	**53,350**	2,519	1,261	1,400	**60,251**	**60,350**	3,170	1,612	1,879
46,351	**46,450**	1,922	985	986	**53,351**	**53,450**	2,529	1,265	1,406	**60,351**	**60,450**	3,180	1,618	1,887
46,451	**46,550**	1,930	989	992	**53,451**	**53,550**	2,538	1,269	1,412	**60,451**	**60,550**	3,189	1,624	1,895
46,551	**46,650**	1,938	993	998	**53,551**	**53,650**	2,547	1,273	1,418	**60,551**	**60,650**	3,198	1,630	1,903
46,651	**46,750**	1,946	997	1,004	**53,651**	**53,750**	2,557	1,277	1,424	**60,651**	**60,750**	3,208	1,636	1,911
46,751	**46,850**	1,954	1,001	1,010	**53,751**	**53,850**	2,566	1,281	1,430	**60,751**	**60,850**	3,217	1,642	1,919
46,851	**46,950**	1,962	1,005	1,016	**53,851**	**53,950**	2,575	1,285	1,436	**60,851**	**60,950**	3,226	1,648	1,927
46,951	**47,050**	1,970	1,009	1,022	**53,951**	**54,050**	2,584	1,289	1,442	**60,951**	**61,050**	3,235	1,654	1,935
47,051	**47,150**	1,978	1,013	1,028	**54,051**	**54,150**	2,594	1,293	1,448	**61,051**	**61,150**	3,245	1,660	1,943
47,151	**47,250**	1,986	1,017	1,034	**54,151**	**54,250**	2,603	1,297	1,454	**61,151**	**61,250**	3,254	1,666	1,951
47,251	**47,350**	1,994	1,021	1,040	**54,251**	**54,350**	2,612	1,301	1,460	**61,251**	**61,350**	3,263	1,672	1,959
47,351	**47,450**	2,002	1,025	1,046	**54,351**	**54,450**	2,622	1,305	1,466	**61,351**	**61,450**	3,273	1,678	1,967

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2013 California Tax Table – *Continued*

Filing status: 1 or 3 (Single; Married/RDP Filing Separately) 2 or 5 (Married/RDP Filing Jointly; Qualifying Widow(er)) 4 (Head of Household)

If Your Taxable Income Is …		The Tax For Filing Status			If Your Taxable Income Is …		The Tax For Filing Status			If Your Taxable Income Is …		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
61,451	**61,550**	3,282	1,684	1,975	**68,451**	**68,550**	3,933	2,104	2,545	**75,451**	**75,550**	4,584	2,524	3,196
61,551	**61,650**	3,291	1,690	1,983	**68,551**	**68,650**	3,942	2,110	2,554	**75,551**	**75,650**	4,593	2,530	3,205
61,651	**61,750**	3,301	1,696	1,991	**68,651**	**68,750**	3,952	2,116	2,563	**75,651**	**75,750**	4,603	2,536	3,214
61,751	**61,850**	3,310	1,702	1,999	**68,751**	**68,850**	3,961	2,122	2,573	**75,751**	**75,850**	4,612	2,542	3,224
61,851	**61,950**	3,319	1,708	2,007	**68,851**	**68,950**	3,970	2,128	2,582	**75,851**	**75,950**	4,621	2,548	3,233
61,951	**62,050**	3,328	1,714	2,015	**68,951**	**69,050**	3,979	2,134	2,591	**75,951**	**76,050**	4,630	2,554	3,242
62,051	**62,150**	3,338	1,720	2,023	**69,051**	**69,150**	3,989	2,140	2,601	**76,051**	**76,150**	4,640	2,560	3,252
62,151	**62,250**	3,347	1,726	2,031	**69,151**	**69,250**	3,998	2,146	2,610	**76,151**	**76,250**	4,649	2,566	3,261
62,251	**62,350**	3,356	1,732	2,039	**69,251**	**69,350**	4,007	2,152	2,619	**76,251**	**76,350**	4,658	2,572	3,270
62,351	**62,450**	3,366	1,738	2,047	**69,351**	**69,450**	4,017	2,158	2,629	**76,351**	**76,450**	4,668	2,578	3,280
62,451	**62,550**	3,375	1,744	2,055	**69,451**	**69,550**	4,026	2,164	2,638	**76,451**	**76,550**	4,677	2,584	3,289
62,551	**62,650**	3,384	1,750	2,063	**69,551**	**69,650**	4,035	2,170	2,647	**76,551**	**76,650**	4,686	2,590	3,298
62,651	**62,750**	3,394	1,756	2,071	**69,651**	**69,750**	4,045	2,176	2,656	**76,651**	**76,750**	4,696	2,596	3,307
62,751	**62,850**	3,403	1,762	2,079	**69,751**	**69,850**	4,054	2,182	2,666	**76,751**	**76,850**	4,705	2,602	3,317
62,851	**62,950**	3,412	1,768	2,087	**69,851**	**69,950**	4,063	2,188	2,675	**76,851**	**76,950**	4,714	2,608	3,326
62,951	**63,050**	3,421	1,774	2,095	**69,951**	**70,050**	4,072	2,194	2,684	**76,951**	**77,050**	4,723	2,614	3,335
63,051	**63,150**	3,431	1,780	2,103	**70,051**	**70,150**	4,082	2,200	2,694	**77,051**	**77,150**	4,733	2,620	3,345
63,151	**63,250**	3,440	1,786	2,111	**70,151**	**70,250**	4,091	2,206	2,703	**77,151**	**77,250**	4,742	2,626	3,354
63,251	**63,350**	3,449	1,792	2,119	**70,251**	**70,350**	4,100	2,212	2,712	**77,251**	**77,350**	4,751	2,632	3,363
63,351	**63,450**	3,459	1,798	2,127	**70,351**	**70,450**	4,110	2,218	2,722	**77,351**	**77,450**	4,761	2,638	3,373
63,451	**63,550**	3,468	1,804	2,135	**70,451**	**70,550**	4,119	2,224	2,731	**77,451**	**77,550**	4,770	2,644	3,382
63,551	**63,650**	3,477	1,810	2,143	**70,551**	**70,650**	4,128	2,230	2,740	**77,551**	**77,650**	4,779	2,650	3,391
63,651	**63,750**	3,487	1,816	2,151	**70,651**	**70,750**	4,138	2,236	2,749	**77,651**	**77,750**	4,789	2,656	3,400
63,751	**63,850**	3,496	1,822	2,159	**70,751**	**70,850**	4,147	2,242	2,759	**77,751**	**77,850**	4,798	2,662	3,410
63,851	**63,950**	3,505	1,828	2,167	**70,851**	**70,950**	4,156	2,248	2,768	**77,851**	**77,950**	4,807	2,668	3,419
63,951	**64,050**	3,514	1,834	2,175	**70,951**	**71,050**	4,165	2,254	2,777	**77,951**	**78,050**	4,816	2,674	3,428
64,051	**64,150**	3,524	1,840	2,183	**71,051**	**71,150**	4,175	2,260	2,787	**78,051**	**78,150**	4,826	2,680	3,438
64,151	**64,250**	3,533	1,846	2,191	**71,151**	**71,250**	4,184	2,266	2,796	**78,151**	**78,250**	4,835	2,686	3,447
64,251	**64,350**	3,542	1,852	2,199	**71,251**	**71,350**	4,193	2,272	2,805	**78,251**	**78,350**	4,844	2,692	3,456
64,351	**64,450**	3,552	1,858	2,207	**71,351**	**71,450**	4,203	2,278	2,815	**78,351**	**78,450**	4,854	2,698	3,466
64,451	**64,550**	3,561	1,864	2,215	**71,451**	**71,550**	4,212	2,284	2,824	**78,451**	**78,550**	4,863	2,704	3,475
64,551	**64,650**	3,570	1,870	2,223	**71,551**	**71,650**	4,221	2,290	2,833	**78,551**	**78,650**	4,872	2,710	3,484
64,651	**64,750**	3,580	1,876	2,231	**71,651**	**71,750**	4,231	2,296	2,842	**78,651**	**78,750**	4,882	2,716	3,493
64,751	**64,850**	3,589	1,882	2,239	**71,751**	**71,850**	4,240	2,302	2,852	**78,751**	**78,850**	4,891	2,723	3,503
64,851	**64,950**	3,598	1,888	2,247	**71,851**	**71,950**	4,249	2,308	2,861	**78,851**	**78,950**	4,900	2,731	3,512
64,951	**65,050**	3,607	1,894	2,255	**71,951**	**72,050**	4,258	2,314	2,870	**78,951**	**79,050**	4,909	2,739	3,521
65,051	**65,150**	3,617	1,900	2,263	**72,051**	**72,150**	4,268	2,320	2,880	**79,051**	**79,150**	4,919	2,747	3,531
65,151	**65,250**	3,626	1,906	2,271	**72,151**	**72,250**	4,277	2,326	2,889	**79,151**	**79,250**	4,928	2,755	3,540
65,251	**65,350**	3,635	1,912	2,279	**72,251**	**72,350**	4,286	2,332	2,898	**79,251**	**79,350**	4,937	2,763	3,549
65,351	**65,450**	3,645	1,918	2,287	**72,351**	**72,450**	4,296	2,338	2,908	**79,351**	**79,450**	4,947	2,771	3,559
65,451	**65,550**	3,654	1,924	2,295	**72,451**	**72,550**	4,305	2,344	2,917	**79,451**	**79,550**	4,956	2,779	3,568
65,551	**65,650**	3,663	1,930	2,303	**72,551**	**72,650**	4,314	2,350	2,926	**79,551**	**79,650**	4,965	2,787	3,577
65,651	**65,750**	3,673	1,936	2,311	**72,651**	**72,750**	4,324	2,356	2,935	**79,651**	**79,750**	4,975	2,795	3,586
65,751	**65,850**	3,682	1,942	2,319	**72,751**	**72,850**	4,333	2,362	2,945	**79,751**	**79,850**	4,984	2,803	3,596
65,851	**65,950**	3,691	1,948	2,327	**72,851**	**72,950**	4,342	2,368	2,954	**79,851**	**79,950**	4,993	2,811	3,605
65,951	**66,050**	3,700	1,954	2,335	**72,951**	**73,050**	4,351	2,374	2,963	**79,951**	**80,050**	5,002	2,819	3,614
66,051	**66,150**	3,710	1,960	2,343	**73,051**	**73,150**	4,361	2,380	2,973	**80,051**	**80,150**	5,012	2,827	3,624
66,151	**66,250**	3,719	1,966	2,351	**73,151**	**73,250**	4,370	2,386	2,982	**80,151**	**80,250**	5,021	2,835	3,633
66,251	**66,350**	3,728	1,972	2,359	**73,251**	**73,350**	4,379	2,392	2,991	**80,251**	**80,350**	5,030	2,843	3,642
66,351	**66,450**	3,738	1,978	2,367	**73,351**	**73,450**	4,389	2,398	3,001	**80,351**	**80,450**	5,040	2,851	3,652
66,451	**66,550**	3,747	1,984	2,375	**73,451**	**73,550**	4,398	2,404	3,010	**80,451**	**80,550**	5,049	2,859	3,661
66,551	**66,650**	3,756	1,990	2,383	**73,551**	**73,650**	4,407	2,410	3,019	**80,551**	**80,650**	5,058	2,867	3,670
66,651	**66,750**	3,766	1,996	2,391	**73,651**	**73,750**	4,417	2,416	3,028	**80,651**	**80,750**	5,068	2,875	3,679
66,751	**66,850**	3,775	2,002	2,399	**73,751**	**73,850**	4,426	2,422	3,038	**80,751**	**80,850**	5,077	2,883	3,689
66,851	**66,950**	3,784	2,008	2,407	**73,851**	**73,950**	4,435	2,428	3,047	**80,851**	**80,950**	5,086	2,891	3,698
66,951	**67,050**	3,793	2,014	2,415	**73,951**	**74,050**	4,444	2,434	3,056	**80,951**	**81,050**	5,095	2,899	3,707
67,051	**67,150**	3,803	2,020	2,423	**74,051**	**74,150**	4,454	2,440	3,066	**81,051**	**81,150**	5,105	2,907	3,717
67,151	**67,250**	3,812	2,026	2,431	**74,151**	**74,250**	4,463	2,446	3,075	**81,151**	**81,250**	5,114	2,915	3,726
67,251	**67,350**	3,821	2,032	2,439	**74,251**	**74,350**	4,472	2,452	3,084	**81,251**	**81,350**	5,123	2,923	3,735
67,351	**67,450**	3,831	2,038	2,447	**74,351**	**74,450**	4,482	2,458	3,094	**81,351**	**81,450**	5,133	2,931	3,745
67,451	**67,550**	3,840	2,044	2,455	**74,451**	**74,550**	4,491	2,464	3,103	**81,451**	**81,550**	5,142	2,939	3,754
67,551	**67,650**	3,849	2,050	2,463	**74,551**	**74,650**	4,500	2,470	3,112	**81,551**	**81,650**	5,151	2,947	3,763
67,651	**67,750**	3,859	2,056	2,471	**74,651**	**74,750**	4,510	2,476	3,121	**81,651**	**81,750**	5,161	2,955	3,772
67,751	**67,850**	3,868	2,062	2,480	**74,751**	**74,850**	4,519	2,482	3,131	**81,751**	**81,850**	5,170	2,963	3,782
67,851	**67,950**	3,877	2,068	2,489	**74,851**	**74,950**	4,528	2,488	3,140	**81,851**	**81,950**	5,179	2,971	3,791
67,951	**68,050**	3,886	2,074	2,498	**74,951**	**75,050**	4,537	2,494	3,149	**81,951**	**82,050**	5,188	2,979	3,800
68,051	**68,150**	3,896	2,080	2,508	**75,051**	**75,150**	4,547	2,500	3,159	**82,051**	**82,150**	5,198	2,987	3,810
68,151	**68,250**	3,905	2,086	2,517	**75,151**	**75,250**	4,556	2,506	3,168	**82,151**	**82,250**	5,207	2,995	3,819
68,251	**68,350**	3,914	2,092	2,526	**75,251**	**75,350**	4,565	2,512	3,177	**82,251**	**82,350**	5,216	3,003	3,828
68,351	**68,450**	3,924	2,098	2,536	**75,351**	**75,450**	4,575	2,518	3,187	**82,351**	**82,450**	5,226	3,011	3,838

Continued on next page.

2013 California Tax Table – *Continued*

Filing status: 1 or 3 (Single; Married/RDP Filing Separately) 2 or 5 (Married/RDP Filing Jointly; Qualifying Widow(er)) 4 (Head of Household)

If Your Taxable Income Is …		The Tax For Filing Status			If Your Taxable Income Is …		The Tax For Filing Status			If Your Taxable Income Is …		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
82,451	**82,550**	5,235	3,019	3,847	**88,951**	**89,050**	5,839	3,539	4,451	**95,451**	**95,550**	6,444	4,059	5,056
82,551	**82,650**	5,244	3,027	3,856	**89,051**	**89,150**	5,849	3,547	4,461	**95,551**	**95,650**	6,453	4,067	5,065
82,651	**82,750**	5,254	3,035	3,865	**89,151**	**89,250**	5,858	3,555	4,470	**95,651**	**95,750**	6,463	4,075	5,074
82,751	**82,850**	5,263	3,043	3,875	**89,251**	**89,350**	5,867	3,563	4,479	**95,751**	**95,850**	6,472	4,083	5,084
82,851	**82,950**	5,272	3,051	3,884	**89,351**	**89,450**	5,877	3,571	4,489	**95,851**	**95,950**	6,481	4,091	5,093
82,951	**83,050**	5,281	3,059	3,893	**89,451**	**89,550**	5,886	3,579	4,498	**95,951**	**96,050**	6,490	4,099	5,102
83,051	**83,150**	5,291	3,067	3,903	**89,551**	**89,650**	5,895	3,587	4,507	**96,051**	**96,150**	6,500	4,107	5,112
83,151	**83,250**	5,300	3,075	3,912	**89,651**	**89,750**	5,905	3,595	4,516	**96,151**	**96,250**	6,509	4,115	5,121
83,251	**83,350**	5,309	3,083	3,921	**89,751**	**89,850**	5,914	3,603	4,526	**96,251**	**96,350**	6,518	4,123	5,130
83,351	**83,450**	5,319	3,091	3,931	**89,851**	**89,950**	5,923	3,611	4,535	**96,351**	**96,450**	6,528	4,131	5,140
83,451	**83,550**	5,328	3,099	3,940	**89,951**	**90,050**	5,932	3,619	4,544	**96,451**	**96,550**	6,537	4,139	5,149
83,551	**83,650**	5,337	3,107	3,949	**90,051**	**90,150**	5,942	3,627	4,554	**96,551**	**96,650**	6,546	4,147	5,158
83,651	**83,750**	5,347	3,115	3,958	**90,151**	**90,250**	5,951	3,635	4,563	**96,651**	**96,750**	6,556	4,155	5,167
83,751	**83,850**	5,356	3,123	3,968	**90,251**	**90,350**	5,960	3,643	4,572	**96,751**	**96,850**	6,565	4,163	5,177
83,851	**83,950**	5,365	3,131	3,977	**90,351**	**90,450**	5,970	3,651	4,582	**96,851**	**96,950**	6,574	4,171	5,186
83,951	**84,050**	5,374	3,139	3,986	**90,451**	**90,550**	5,979	3,659	4,591	**96,951**	**97,050**	6,583	4,179	5,195
84,051	**84,150**	5,384	3,147	3,996	**90,551**	**90,650**	5,988	3,667	4,600	**97,051**	**97,150**	6,593	4,187	5,205
84,151	**84,250**	5,393	3,155	4,005	**90,651**	**90,750**	5,998	3,675	4,609	**97,151**	**97,250**	6,602	4,195	5,214
84,251	**84,350**	5,402	3,163	4,014	**90,751**	**90,850**	6,007	3,683	4,619	**97,251**	**97,350**	6,611	4,203	5,223
84,351	**84,450**	5,412	3,171	4,024	**90,851**	**90,950**	6,016	3,691	4,628	**97,351**	**97,450**	6,621	4,211	5,233
84,451	**84,550**	5,421	3,179	4,033	**90,951**	**91,050**	6,025	3,699	4,637	**97,451**	**97,550**	6,630	4,219	5,242
84,551	**84,650**	5,430	3,187	4,042	**91,051**	**91,150**	6,035	3,707	4,647	**97,551**	**97,650**	6,639	4,227	5,251
84,651	**84,750**	5,440	3,195	4,051	**91,151**	**91,250**	6,044	3,715	4,656	**97,651**	**97,750**	6,649	4,235	5,260
84,751	**84,850**	5,449	3,203	4,061	**91,251**	**91,350**	6,053	3,723	4,665	**97,751**	**97,850**	6,658	4,243	5,270
84,851	**84,950**	5,458	3,211	4,070	**91,351**	**91,450**	6,063	3,731	4,675	**97,851**	**97,950**	6,667	4,251	5,279
84,951	**85,050**	5,467	3,219	4,079	**91,451**	**91,550**	6,072	3,739	4,684	**97,951**	**98,050**	6,676	4,259	5,288
85,051	**85,150**	5,477	3,227	4,089	**91,551**	**91,650**	6,081	3,747	4,693	**98,051**	**98,150**	6,686	4,267	5,298
85,151	**85,250**	5,486	3,235	4,098	**91,651**	**91,750**	6,091	3,755	4,702	**98,151**	**98,250**	6,695	4,275	5,307
85,251	**85,350**	5,495	3,243	4,107	**91,751**	**91,850**	6,100	3,763	4,712	**98,251**	**98,350**	6,704	4,283	5,316
85,351	**85,450**	5,505	3,251	4,117	**91,851**	**91,950**	6,109	3,771	4,721	**98,351**	**98,450**	6,714	4,291	5,326
85,451	**85,550**	5,514	3,259	4,126	**91,951**	**92,050**	6,118	3,779	4,730	**98,451**	**98,550**	6,723	4,299	5,335
85,551	**85,650**	5,523	3,267	4,135	**92,051**	**92,150**	6,128	3,787	4,740	**98,551**	**98,650**	6,732	4,307	5,344
85,651	**85,750**	5,533	3,275	4,144	**92,151**	**92,250**	6,137	3,795	4,749	**98,651**	**98,750**	6,742	4,315	5,353
85,751	**85,850**	5,542	3,283	4,154	**92,251**	**92,350**	6,146	3,803	4,758	**98,751**	**98,850**	6,751	4,323	5,363
85,851	**85,950**	5,551	3,291	4,163	**92,351**	**92,450**	6,156	3,811	4,768	**98,851**	**98,950**	6,760	4,331	5,372
85,951	**86,050**	5,560	3,299	4,172	**92,451**	**92,550**	6,165	3,819	4,777	**98,951**	**99,050**	6,769	4,339	5,381
86,051	**86,150**	5,570	3,307	4,182	**92,551**	**92,650**	6,174	3,827	4,786	**99,051**	**99,150**	6,779	4,347	5,391
86,151	**86,250**	5,579	3,315	4,191	**92,651**	**92,750**	6,184	3,835	4,795	**99,151**	**99,250**	6,788	4,355	5,400
86,251	**86,350**	5,588	3,323	4,200	**92,751**	**92,850**	6,193	3,843	4,805	**99,251**	**99,350**	6,797	4,363	5,409
86,351	**86,450**	5,598	3,331	4,210	**92,851**	**92,950**	6,202	3,851	4,814	**99,351**	**99,450**	6,807	4,371	5,419
86,451	**86,550**	5,607	3,339	4,219	**92,951**	**93,050**	6,211	3,859	4,823	**99,451**	**99,550**	6,816	4,379	5,428
86,551	**86,650**	5,616	3,347	4,228	**93,051**	**93,150**	6,221	3,867	4,833	**99,551**	**99,650**	6,825	4,388	5,437
86,651	**86,750**	5,626	3,355	4,237	**93,151**	**93,250**	6,230	3,875	4,842	**99,651**	**99,750**	6,835	4,397	5,446
86,751	**86,850**	5,635	3,363	4,247	**93,251**	**93,350**	6,239	3,883	4,851	**99,751**	**99,850**	6,844	4,406	5,456
86,851	**86,950**	5,644	3,371	4,256	**93,351**	**93,450**	6,249	3,891	4,861	**99,851**	**99,950**	6,853	4,416	5,465
86,951	**87,050**	5,653	3,379	4,265	**93,451**	**93,550**	6,258	3,899	4,870	**99,951**	**100,000**	6,860	4,423	5,472
87,051	**87,150**	5,663	3,387	4,275	**93,551**	**93,650**	6,267	3,907	4,879					
87,151	**87,250**	5,672	3,395	4,284	**93,651**	**93,750**	6,277	3,915	4,888					
87,251	**87,350**	5,681	3,403	4,293	**93,751**	**93,850**	6,286	3,923	4,898					
87,351	**87,450**	5,691	3,411	4,303	**93,851**	**93,950**	6,295	3,931	4,907					
87,451	**87,550**	5,700	3,419	4,312	**93,951**	**94,050**	6,304	3,939	4,916					
87,551	**87,650**	5,709	3,427	4,321	**94,051**	**94,150**	6,314	3,947	4,926					
87,651	**87,750**	5,719	3,435	4,330	**94,151**	**94,250**	6,323	3,955	4,935					
87,751	**87,850**	5,728	3,443	4,340	**94,251**	**94,350**	6,332	3,963	4,944					
87,851	**87,950**	5,737	3,451	4,349	**94,351**	**94,450**	6,342	3,971	4,954					
87,951	**88,050**	5,746	3,459	4,358	**94,451**	**94,550**	6,351	3,979	4,963					
88,051	**88,150**	5,756	3,467	4,368	**94,551**	**94,650**	6,360	3,987	4,972					
88,151	**88,250**	5,765	3,475	4,377	**94,651**	**94,750**	6,370	3,995	4,981					
88,251	**88,350**	5,774	3,483	4,386	**94,751**	**94,850**	6,379	4,003	4,991					
88,351	**88,450**	5,784	3,491	4,396	**94,851**	**94,950**	6,388	4,011	5,000					
88,451	**88,550**	5,793	3,499	4,405	**94,951**	**95,050**	6,397	4,019	5,009					
88,551	**88,650**	5,802	3,507	4,414	**95,051**	**95,150**	6,407	4,027	5,019					
88,651	**88,750**	5,812	3,515	4,423	**95,151**	**95,250**	6,416	4,035	5,028					
88,751	**88,850**	5,821	3,523	4,433	**95,251**	**95,350**	6,425	4,043	5,037					
88,851	**88,950**	5,830	3,531	4,442	**95,351**	**95,450**	6,435	4,051	5,047					

OVER $100,000 YOU MUST COMPUTE YOUR TAX USING THE TAX RATE SCHEDULES.

2013 California Tax Rate Schedules

✓Tip Go to **ftb.ca.gov** to e-file and eliminate the math. Or search our website for **tax calculator** to figure your tax online.

Use only if your taxable income on Form 540, line 19 is more than $100,000. If $100,000 or less, use the Tax Table.

Schedule X –
Use if your filing status is
Single or Married/RDP Filing Separately

If the amount on Form 540, line 19 is over –	But not over –	Enter on Form 540, line 31			of the amount over –
$ 0	$ 7,582	$ 0.00	+	1.00%	$ 0
7,582	17,976	75.82	+	2.00%	7,582
17,976	28,371	283.70	+	4.00%	17,976
28,371	39,384	699.50	+	6.00%	28,371
39,384	49,774	1,360.28	+	8.00%	39,384
49,774	254,250	2,191.48	+	9.30%	49,774
254,250	305,100	21,207.75	+	10.30%	254,250
305,100	508,500	26,445.30	+	11.30%	305,100
508,500	AND OVER	49,429.50	+	12.30%	508,500

Schedule Y –
Use if your filing status is
Married/RDP Filing Jointly or Qualifying Widow(er) with Dependent Child

$ 0	$ 15,164	$ 0.00	+	1.00%	$ 0
15,164	35,952	151.64	+	2.00%	15,164
35,952	56,742	567.40	+	4.00%	35,952
56,742	78,768	1,399.00	+	6.00%	56,742
78,768	99,548	2,720.56	+	8.00%	78,768
99,548	508,500	4,382.96	+	9.30%	99,548
508,500	610,200	42,415.50	+	10.30%	508,500
610,200	1,017,000	52,890.60	+	11.30%	610,200
1,017,000	AND OVER	98,859.00	+	12.30%	1,017,000

Schedule Z –
Use if your filing status is
Head of Household

$ 0	$ 15,174	$ 0.00	+	1.00%	$ 0
15,174	35,952	151.74	+	2.00%	15,174
35,952	46,346	567.30	+	4.00%	35,952
46,346	57,359	983.06	+	6.00%	46,346
57,359	67,751	1,643.84	+	8.00%	57,359
67,751	345,780	2,475.20	+	9.30%	67,751
345,780	414,936	28,331.90	+	10.30%	345,780
414,936	691,560	35,454.97	+	11.30%	414,936
691,560	AND OVER	66,713.48	+	12.30%	691,560

How to Figure Tax Using the 2013 California Tax Rate Schedules

Example: Chris and Pat Smith are filing a joint tax return using Form 540. Their taxable income on Form 540, line 19 is $125,000.

Step 1: Using Schedule Y, they find the taxable income range that includes their taxable income of $125,000.

		Example	Your Income
Step 2:	They subtract the amount at the beginning of their range from their taxable income.	$125,000 - 99,548 $ 25,452	$ - $
Step 3:	They multiply the result from Step 2 by the percentage for their range.	$ 25,452 x .0930 $2,367.04	$ x $
Step 4:	They round the amount from Step 3 to two decimals (if necessary) and add it to the tax amount for their income range. After rounding the result, they will enter $6,750 on Form 540, line 31.	$4,382.96 + 2,367.04 $6,750.00	$ + $

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Visit our website:

ftb.ca.gov

How To Get California Tax Information

Where To Get Income Tax Forms and Publications

By Internet – You can download, view, and print California income tax forms and publications at **ftb.ca.gov** or you may have these forms and publications mailed to you. Many of our most frequently used forms may be filed electronically, printed out for submission, and saved for record keeping.

By phone – To order California tax forms and publications:

- Refer to the list on page 67 and find the code number for the form you want to order.
- Call 800.338.0505.
- Select "Personal Income Tax."
- Select "Forms and Publications."
- Enter the three-digit form code when you are instructed.

Allow two weeks to receive your order. If you live outside California, allow three weeks to receive your order.

In person – Many post offices and libraries provide free California tax booklets during the filing season.

Employees at libraries and post offices cannot provide tax information or assistance.

By mail – Write to:

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

Letters

If you write to us, be sure your letter includes your social security number or individual taxpayer identification number and your daytime and evening telephone numbers. Send your letter to:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

We will respond to your letter within 10 weeks. In some cases, we may call you to respond to your inquiry, or ask you for additional information. **Do not** attach correspondence to your tax return unless the correspondence relates to an item on the return.

Your Rights As A Taxpayer

The FTB's goals include making certain that your rights are protected so that you have the highest confidence in the integrity, efficiency, and fairness of our state tax system. FTB 4058, California Taxpayers' Bill of Rights, includes information on your rights as a California taxpayer, the Taxpayers' Rights Advocate Program, and how to request written advice from the FTB on whether a particular transaction is taxable. See "Where To Get Income Tax Forms and Publications," on this page.

Privacy Notice

The Franchise Tax Board considers the privacy of your tax information to be of the utmost importance.

Reasons for Information Requests – We ask for tax return information so that we can administer the tax law fairly and correctly.

Rights and Responsibility – You have the right to see our records that contain your personal information. To obtain information about your records, you may write to:

DISCLOSURE OFFICER MS A181
FRANCHISE TAX BOARD
PO BOX 1468
SACRAMENTO CA 95812-1468

or call: 800.852.5711 within the United States, or 916.845.6500 outside of the United States.

Your Responsibility – California Revenue and Taxation Code Sections 18501 and 18621 require you to file a tax return on the forms we prescribe if you meet certain requirements. It is mandatory that you furnish all requested information. You may be charged penalties and interest, and in certain cases, you may be criminally prosecuted if you do not provide the information we ask for, or you provide fraudulent information.

Information Disclosures – As provided by law, we may give your tax information to other tax officials to determine your tax liability or collect tax amounts you owe. If you owe the Franchise Tax Board money we may also give your information to employers, financial institutions, county recorders, or others who hold assets belonging to you.

For full text of Franchise Tax Board's Privacy Notice, get FTB 1131 ENG/SP.

Need help with your tax return?

We provide free assistance to individuals with limited income and/or over the age of 60 who need help in completing simple federal and state income tax returns. For more information, go to **ftb.ca.gov** and search for **vita**.

MyFTB | ACCOUNT
The window to your info
ftb.ca.gov

The window to your information . . . MyFTB Account

MyFTB Account is a secure online service allowing you to:

- View estimated tax payments, recent payments made, and the total balance due on your account.
- Look up your California wage and withholding and FTB-issued 1099-G and 1099-INT records.
- Update your mailing address and phone number.
- Pay online with Web Pay.
- Link to additional services offered by the FTB:
  - File your tax return with CalFile or ReadyReturn
  - Apply for an installment agreement
  - Check your refund status
  - Request a paper copy of your filed tax return
  - Sign-up for estimated tax payment email reminders

Go to **ftb.ca.gov** and search for **myftb account**.

☎ Automated Phone Service

(Keep This Booklet For Future Use)

Automated Phone Service

Use our automated phone service to get recorded answers to many of your questions about California Taxes and to order current year Personal Income Tax Forms and Publications. You can also:

- Get current year tax refund information.
- Get balance due and payment information.

Have paper and pencil ready to take notes.

Telephone: 800.338.0505 from within the United States
916.845.6500 from outside the United States

Answers To Tax Questions

Call our automated phone service, select "Personal Income Tax," then "Frequently Asked Questions," and enter the 3-digit code.

Code Filing Assistance

100 Do I need to file a tax return?
111 Which form should I use?
112 How do I file electronically and get a fast refund?
201 How can I get an extension to file?
203 What is the nonrefundable renter's credit and how do I qualify?
204 I never received a Form W-2. What do I do?
205 I have no withholding taken out. What do I do?
206 Do I have to attach a copy of my federal tax return?
209 I lived in California for part of the year. Do I have to file a tax return?
210 I did not live in California. Do I have to file a tax return?
215 Who qualifies me to use the head of household filing status?
222 How much can I deduct for vehicle license fees?

Penalties

403 What is the estimate penalty rate?

Notices And Bills

503 How do I file a protest against a Notice of Proposed Assessment?
506 How can I get information about my Form 1099-G?

Tax For Children

601 Can my child take a personal exemption credit when I claim her or him as a dependent on my tax return?

Miscellaneous

611 What address do I send my payment to?
619 How do I report a change of address?

Order Forms and Publications

If your current address is on file, you can order California tax forms and publications. Call our automated phone service, select "Personal Income Tax," then "Forms and Publications," and enter the 3-digit code.

Code California Tax Forms and Publications

900 California Resident Income Tax Booklet: Form 540, Resident Income Tax Return
965 Form 540 2EZ Tax Booklet
903 Schedule CA (540), California Adjustments – Residents, FTB 3885A, Depreciation and Amortization Adjustments, and Schedule D, California Capital Gain or Loss Adjustment
969 Large Print Resident Booklet
970 Resident Booklet on Audio CD
907 Form 540-ES, Estimated Tax for Individuals
908 Form 540X, Amended Individual Income Tax Return
909 Schedule D-1, Sales of Business Property
910 Schedule G-1, Tax on Lump-Sum Distributions
911 Schedule P (540), Alternative Minimum Tax and Credit Limitations – Residents
913 Schedule S, Other State Tax Credit
914 California Nonresident Income Tax Booklet: Long and Short Form 540NR, Nonresident or Part-Year Resident Income Tax Return
917 Schedule CA (540NR), California Adjustments – Nonresidents or Part-Year Residents
918 Schedule P (540NR), Alternative Minimum Tax and Credit Limitations – Nonresidents or Part-Year Residents
932 FTB 3506, Child and Dependent Care Expenses Credit
937 FTB 3516, Request for Copy of Personal Income Tax or Fiduciary Tax Return
921 FTB 3519, Payment for Automatic Extension for Individuals
972 FTB 3520, Power of Attorney
922 FTB 3525, Substitute for W-2 Wage and Tax Statement
923 FTB 3526, Investment Interest Expense Deduction
940 FTB 3540, Credit Carryover and Recapture Summary
949 FTB 3567, Installment Agreement Request
924 FTB 3800, Tax Computation for Certain Children with Investment Income
929 FTB 3801, Passive Activity Loss Limitations
925 FTB 3805E, Installment Sale Income
928 FTB 3805P, Additional Taxes from Qualified Retirement Plans
926 FTB 3805V, Net Operating Loss (NOL) – Individuals
943 FTB 4058, California Taxpayers' Bill of Rights
927 FTB 5805, Underpayment of Estimated Tax by Individuals and Fiduciaries
919 FTB Pub. 1001, Supplemental Guidelines to California Adjustments
920 FTB Pub. 1005, Pension and Annuity Guidelines
945 FTB Pub. 1006, California Tax Forms and Related Federal Forms
946 FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities
941 FTB Pub. 1031, Guidelines for Determining Resident Status
942 FTB Pub. 1032, Tax Information for Military Personnel
951 FTB Pub. 1051A, Guidelines for Married/RDP Filing Separate Returns
934 FTB Pub. 1540, California Head of Household Filing Status

Current Year Refund Information

If you file by mail, wait at least 8 weeks after you file your tax return before you call to find out about your refund. You need your social security number, the numbers in your street address, box number, route number, or PMB number, and your ZIP Code to use this service.

Balance Due and Payment Information

Wait at least 45 days from the date you mailed your payment before you call to verify receipt. You need your social security number, the numbers in your street address, box number, route number, or PMB number, and your ZIP Code to use this service.

General Phone Service

Telephone assistance is available year-round from 7 a.m. until 5 p.m. Monday through Friday, except holidays. Hours are subject to change.

Telephone: 800.852.5711 from within the United States
916.845.6500 from outside the United States
800.829.1040 for federal tax questions, call the IRS

TTY/TDD: 800.822.6268 for persons with hearing or speech impairments

Large-print forms and instructions – The Resident Booklet is available in large print upon request and is also available on audio CD. See "Order Forms and Publications" on this page or ''Where To Get Income Tax Forms and Publications'' on page 66.

Asistencia bilingüe en español

Asistencia telefónica está disponible todo el año durante las 7 a.m. y las 5 p.m. lunes a viernes, excepto días feriados. Las horas están sujetas a cambios.

Teléfono: 800.852.5711 dentro de los Estados Unidos
916.845.6500 fuera de los Estados Unidos
800.829.1040 para preguntas sobre impuestos federales

TTY/TDD: 800.822.6268 personas con discapacidades auditivas y del habla

ReadyReturn

If you are single and your income is only from wages, you may qualify for this free service. We provide you with a pre-filled 2013 tax return. To see if you qualify:

- Go to **ftb.ca.gov** and search for **readyreturn** or
- Call 800.338.0505.