

Forms & Instructions

# California 540 2EZ

## 2014 Personal Income Tax Booklet

**Members of the  
Franchise Tax Board**

John Chiang, Chair  
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## What's New and Other Important Information for 2014

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

- California Senior Legislature Fund
- Habitat for Humanity Fund
- California Sexual Violence Victim Services Fund

### MyFTB Account

Make tax time less taxing! Check MyFTB Account for information about your FTB-issued 1099-Gs, 1099-INTs, California wage and withholding data, and more! Go to [ftb.ca.gov](http://ftb.ca.gov) and search for **myftb account**.

### Direct Deposit Refund

For a faster refund you can request a direct deposit refund on your tax return whether you e-file or file a paper return. Be sure to fill in the routing and account numbers carefully and double-check the numbers for accuracy.

### Direct Deposit for ScholarShare 529 College Savings Plans

If you have a ScholarShare 529 College Savings Plan account maintained by the ScholarShare Investment Board, you may have your refund directly deposited to your ScholarShare account.

### 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.

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](http://ftb.ca.gov) and search for **mandatory e-pay**. Electronic payments can be made using Web Pay on Franchise Tax Board's (FTB's) website, electronic funds withdrawal (EFW) as part of the e-file tax return, or your credit card.

### 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 an 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.

# Qualifying to Use Form 540 2EZ

Check the table below to make sure you qualify to use Form 540 2EZ.

<b>General</b>	<ul style="list-style-type: none"> <li>California resident entire year</li> <li>Not blind</li> </ul>
<b>Filing Status</b>	<ul style="list-style-type: none"> <li>Single</li> <li>Head of household</li> <li>Married/RDP filing jointly</li> <li>Qualifying widow(er)</li> </ul>
<b>You May</b>	<ul style="list-style-type: none"> <li>Be claimed as a dependent by another taxpayer (see Note below)</li> <li>Be 65 or older and claim the senior exemption. If your (or your spouse's/RDP's) 65th birthday is on January 1, 2015, you are considered to be age 65 on December 31, 2014.</li> </ul>
<b>Dependents</b>	0 – 3 allowed
<b>Types of Income</b>	<ul style="list-style-type: none"> <li>Wages, salaries, and tips</li> <li>Taxable scholarship and fellowship compensation grants (only if reported on Form W-2)</li> <li>Capital gains from mutual funds (reported on Form 1099-DIV, box 2a only)</li> <li>Interest and Dividends</li> <li>Pension</li> <li>Unemployment</li> <li>Paid Family Leave</li> <li>U.S. Social Security</li> <li>Tier 1 and Tier 2 Railroad Retirement</li> </ul>
<b>Total Income</b>	<ul style="list-style-type: none"> <li>\$100,000 or less (single or head of household)</li> <li>\$200,000 or less (married/RDP filing jointly or qualifying widow[er])</li> </ul> <p>Total income includes wages, salaries, tips, taxable scholarship or fellowship grants, interest, dividends, pensions, and capital gains from mutual funds.</p>
<b>Adjustments to Income</b>	No adjustments to total income, such as student loan interest deduction, IRA deduction, etc.
<b>Deduction</b>	Standard deduction only. If you use the modified standard deduction for dependents, see Note below.
<b>Payments</b>	Only withholding shown on Form(s) W-2 and 1099-R
<b>Exemptions</b>	<ul style="list-style-type: none"> <li>Personal exemption (see Note below)</li> <li>Senior exemption</li> <li>Up to three dependent exemptions</li> </ul>
<b>Credits</b>	Nonrefundable renter's credit only

**Note:** You cannot use Form 540 2EZ if you can be claimed as a dependent and **any** of the following are true:

- You have a dependent of your own.
- You are single and your total income is less than or equal to \$13,242.
- You are married/RDP filing jointly or a qualifying widow(er) and your total income is less than or equal to \$26,534.
- You are head of household and your total income is less than or equal to \$18,834.
- You are required to use a modified standard deduction for dependents. See Frequently Asked Questions, question 1, Do I have to file?

If you do not qualify, go to [ftb.ca.gov](http://ftb.ca.gov) for information about **CalFile** and **e-file** or download and print Form 540.

If you are a nonresident or part-year resident, get the Long or Short Form 540NR. See "Automated Phone Service", or go to [ftb.ca.gov](http://ftb.ca.gov).

## Steps to Determine Filing Requirements

**Step 1:** Is your gross income (all income you received in the form of money, goods, property, and services from all sources 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, you do not have a filing requirement. If you do not have a filing requirement, you must file a tax return to claim your withholding. You may be eligible for the federal Earned Income Tax Credit; see page 47 for more information.

On 12/31/14, my filing status was:	and on 12/31/14, my age was: (If your 65th birthday is on January 1, 2015, you are considered to be age 65 on December 31, 2014.)	California Gross Income			California Adjusted Gross Income		
		Dependents			Dependents		
		0	1	2 or more	0	1	2 or more
Single or Head of Household (Get FTB Pub. 1540, California Head of Household Filing Status.)	Under 65	16,047	27,147	35,472	12,838	23,938	32,263
	65 or older	21,447	29,772	36,432	18,238	26,563	33,223
Married/RDP filing jointly (The income of both spouses/RDPs must be combined.)	Under 65 (both spouses/RDPs)	32,097	43,197	51,522	25,678	36,778	45,103
	65 or older (one spouse/RDP)	37,497	45,822	52,482	31,078	39,403	46,063
	65 or older (both spouses/RDPs)	42,897	51,222	57,882	36,478	44,803	51,463
Qualifying widow(er)	Under 65		27,147	35,472		23,938	32,263
	65 or older		29,772	36,432		26,563	33,223
Dependent of another person – Any filing status	Any age	More than your standard deduction, see Frequently Asked Questions, question 1.					

# Frequently Asked Questions

## 1. Do I have to file?

In general, you must file a California tax return if you are:

**Single, or head of household, and either of the following apply:**

- Gross income is more than \$16,047
- Adjusted gross income is more than \$12,838

**Married/RDP filing jointly and either of the following apply:**

- Gross income is more than \$32,097
- Adjusted gross income is more than \$25,678

**Qualifying widow(er) and either of the following apply:**

- Gross income is more than \$27,147
- Adjusted gross income is more than \$23,938

**Able to be claimed as a dependent of another taxpayer** and either your gross income or adjusted gross income is more than your standard deduction.

You cannot use Form 540 2EZ if your total wages, salaries, and tips are less than the following amounts based on your filing status:

Single	\$3,642
Married/RDP filing jointly, head of household, or qualifying widow(er)	\$7,634

The amounts above represent the standard deduction minus \$350.

Get Form 540 at [ftb.ca.gov](http://ftb.ca.gov) or file online through **CalFile** or **e-file**.

See "Steps to Determine Filing Requirements."

## 2. 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](http://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.

## 3. When do I have to file?

File and pay by April 15, 2015, but if you can't file by that date, you get an automatic paperless extension to file by October 15, 2015. Any tax due must be paid by April 15, 2015, to avoid penalties and interest. See form FTB 3519. You cannot use Form 540 2EZ if you make an extension payment with form FTB 3519. You can CalFile, e-file, or use Form 540, or the Long Form 540NR when you file your tax return.

If you are in the military, you may be entitled to certain extensions. For more information, get FTB Pub. 1032, Tax Information for Military Personnel.

## 4. I don't have my W-2 s. What do I do?

If all your Forms W-2 were not received by January 31, 2015, contact your employer. Only an employer issues or corrects a Form W-2. California Wage and Withholding information is available on MyFTB Account at [ftb.ca.gov](http://ftb.ca.gov). For more information, call 800.338.0505, select personal income tax, then frequently asked questions, and enter code **204** when instructed.

## 5. Is direct deposit safe and faster?

Direct deposit is fast, safe, and convenient. To have your refund directly deposited into your bank account, fill in the account information on Form 540 2EZ, Side 4, line 29 and line 30. Fill in the routing and account numbers and indicate the account type. For the fastest refund, file electronically and use direct deposit.

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

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

## 7. I owe tax, but don't have the money. What can I do?

If you cannot pay on or before the due date, you may request approval to make monthly installments. You may pay using Web Pay or a credit card. See "Paying Your Taxes," for information on Web Pay, Credit Card, and Request Monthly Installments.

## 8. How can I find out about the status of my refund?

Go to [ftb.ca.gov](http://ftb.ca.gov) and search for **refund status** or call 800.338.0505.

## 9. How long do I keep my tax records?

Generally, keep your California income tax records for at least four years from the due date of the tax return or four years from the date the tax return is filed, whichever is later. However, an extended period may apply for California or federal tax returns related or subject to federal audit.

## 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 online by using MyFTB account. Go to [ftb.ca.gov](http://ftb.ca.gov) and search for **myftb account**. You may also call 800.852.5711, select "Personal Income Tax," then select option 6 to report a change of address or use form FTB 3533, Change of Address. This form is available at [ftb.ca.gov](http://ftb.ca.gov). If you change your address online or by phone, you do not need to file form FTB 3533.

## 11. 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, please 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 "Automated Phone Service."

# 2014 Instructions for Form 540 2EZ

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).

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

Determine if you qualify to use Form 540 2EZ. See "Qualifying to Use Form 540 2EZ" on page 4.

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

- You file a joint tax return and either spouse/RDP was a nonresident in 2014. Use Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. These forms are available online at [ftb.ca.gov](http://ftb.ca.gov) or file online using **e-file**.
- You are married/RDP and file a separate tax return. Get Form 540 online at [ftb.ca.gov](http://ftb.ca.gov) or file online through **CalFile** or **e-file**.
- You have income from a source outside of California.
- You have income from a source not listed on this form.
- You made estimate payments or have an estimated tax payment transfer from 2013.
- You have Real Estate or Other Withholding from Form 592-B or Form 593.

## Specific Line Instructions

### Name(s) and Address

Print your first name, middle initial, last name, and address in the spaces provided.

### Suffix

Use the Suffix field for generational name suffixes such as "SR", "JR", "III", "IV". Do not enter academic, professional, or honorary suffixes.

### 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.

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

Enter your SSN or ITIN in the spaces provided. If you file a joint tax return, enter the SSN or ITIN in the same order as the names.

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

### Date of Birth (DOB)

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

## Line 1 through Line 5 – Filing Status

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

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

### Filing Status Checklist

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

### Exception:

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

### Single

You are single if **any** of the following was true on December 31, 2014:

- You were not married or in an RDP.
- You received a final decree of divorce or legal separation, or your RDP was terminated.
- You were widowed before January 1, 2014, and did not remarry or enter into another RDP in 2014 (see Qualifying Widow[er]).

### Married/RDP Filing Jointly

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

- You were married/RDP as of December 31, 2014, even if you did not live with your spouse/RDP at the end of 2014.
- Your spouse/RDP died in 2014 and you did not remarry or enter into another RDP in 2014.
- Your spouse/RDP died in 2015 before the 2014 tax return was filed.

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

### Head of Household

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

- You were unmarried and not in an RDP, or you met the requirements to be considered unmarried or considered not in an RDP on December 31, 2014.
- You paid more than one-half the cost of keeping up your home for the year in 2014.
- For more than half the year, your home was the main home for you and one of the specified relatives who by law can qualify you for head of household filing status.
- The relative who lived with you met the requirements to be a qualifying child or qualifying relative.
- You were not a nonresident alien at any time during the year.

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

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

### Qualifying Widow(er)

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

- Your spouse/RDP died in 2012 or 2013, and you did not remarry or enter into another RDP in 2014.
- You have a birth child, adopted child, stepchild, or eligible foster child for whom you can claim a dependent exemption credit.
- This child lived in your home for all of 2014. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home.
- You paid over half the cost of keeping up your home for this child.
- You could have filed a joint tax return with your spouse/RDP the year he or she died, even if you actually did not do so.

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

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

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

Single	\$13,242
Married/RDP filing jointly or Qualifying widow(er)	\$26,534
Head of Household	\$18,834

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

Single	\$3,642
Married/RDP filing jointly, head of household, or qualifying widow(er)	\$7,634

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

### Line 7 – Senior

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

If your (or if married/RDP, your spouse's/RDP's) 65th birthday is January 1, 2015, you are considered to be age 65 on December 31, 2014.

### Line 8 – Dependents

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

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

### Line 9 – Total Wages

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

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

### Line 10 – Total Interest Income

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

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

### Line 11 – Total Dividend Income

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

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

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

### Line 12 – Total Pension Income

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

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

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

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

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

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

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

### Line 14 – Unemployment Compensation

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

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

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

### Line 17 – Tax

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

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

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

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

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

Dependent Tax Worksheet	
1. Using the amount from Form 540 2EZ, line 16, and your filing status, enter the tax from the 2EZ Table: If your filing status is: • Single, go to page 25. • Married/RDP filing jointly or Qualifying widow(er), go to page 31. • Head of household, go to page 42	..... 1 _____
2. If single or head of household, enter \$108 • If married/RDP and both spouses/RDPs can be claimed as a dependent by another taxpayer, enter \$216 • If married/RDP and only one spouse/RDP can be claimed, enter \$108 • If qualifying widow(er), enter \$216	..... 2 _____
3. Add line 1 and line 2. Enter here and include on Form 540 2EZ, line 17.....	..... 3 _____

**Line 18 – Senior Exemption**

If you entered 1 in the box on line 7, enter \$108. If you entered 2 in the box on line 7, enter \$216.

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

**Line 19 – Nonrefundable Renter’s Credit**

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

**Line 22 – Total Tax Withheld**

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

**Line 24 – Tax Due**

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

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

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

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

**Note:** You may not report use tax on your income tax return for certain types of transactions. These types of transactions are described in detail below in the instructions.

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

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

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

**Use Tax Worksheet**

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

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

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

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

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

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

- You may choose to calculate the use tax due on the total price of \$2,300 using the Use Tax Worksheet, or
- You may choose to calculate the use tax due on the \$1,000 price of the television using the Use Tax Worksheet and estimate your use tax liability for the painting and table by using the Estimated Use Tax Lookup Table, then add the amounts and report the total use tax on line 25.

**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 Estimated Use Tax Lookup Table. If all of your purchases are included in line 1, enter -0-. . . . . \$ \_\_\_\_\_00
5. Add lines 3 and 4. This is your total use tax . . . . . \$ \_\_\_\_\_00
6. Enter any sales or use tax you paid to another state for purchases included on line 1. See worksheet instructions below . . . . . \$ \_\_\_\_\_00
7. Subtract line 6 from line 5. This is the total use tax due. Enter the amount due on line 25. If the amount is less than zero, enter -0-. . . . . \$ \_\_\_\_\_00

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

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

- Include handling charges.
- Do not include any other state’s sales or use tax paid on the purchases.
- Enter only purchases made during the year that corresponds with the tax return you are filing.
- If you traveled to a foreign country and hand 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:** You must report and pay any use tax you owe on the following purchases directly to the State Board of Equalization, **not** on your income tax return.

- Vehicles, vessels, and trailers that must be registered with the Department of Motor Vehicles.
- Mobile homes or commercial coaches that must be registered annually as required by the Health and Safety Code.
- Vessels documented with the U.S. Coast Guard.
- Aircraft.
- Leases of machinery, equipment, vehicles, and other tangible personal property.
- Cigarettes and tobacco products when the purchaser is registered with the State Board of Equalization as a cigarette and/or tobacco products consumer.

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

- Enter the sales and use tax rate applicable to the place in California where the property was used, stored, or otherwise consumed. If you do not know the applicable city or county sales and use tax rate, using your computer or mobile device, please go to the State Board of Equalization’s website at [boe.ca.gov](http://boe.ca.gov) and click on **Latest Sales and Use Tax Rates** under **Popular Topics** or call their Customer Service Center at 800.400.7115 (TTY) 711 (for hearing and speech disabilities.)

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

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

**Estimated Use Tax Lookup Table**

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

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

California Adjusted Gross Income (AGI) Range	Use Tax Liability
Less Than \$10,000	\$2
\$10,000 to \$19,999	\$5
\$20,000 to \$29,999	\$9
\$30,000 to \$39,999	\$12
\$40,000 to \$49,999	\$16
\$50,000 to \$59,999	\$19
\$60,000 to \$69,999	\$23
\$70,000 to \$79,999	\$26
\$80,000 to \$89,999	\$30
\$90,000 to \$99,999	\$33
\$100,000 to \$124,999	\$39
\$125,000 to \$149,999	\$48
\$150,000 to \$174,999	\$57
\$175,000 to \$199,999	\$66
More than \$199,999 - Multiply AGI by 0.035% (x0.00035)	

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

**Line 26 – Voluntary Contributions**

You can make voluntary contributions to the funds listed on Form 540 2EZ, Side 3. See “Voluntary Contribution Fund Descriptions” for more information.

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 \$195. 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 \$195 will be treated as a voluntary contribution and may be deducted as a charitable contribution. For more information go to [parks.ca.gov/annualpass/](http://parks.ca.gov/annualpass/) or email [info@parks.ca.gov](mailto:info@parks.ca.gov).

**Line 27 – Amount You Owe**

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

**Paying Your Taxes**

You must pay 100% of the amount you owe by April 15, 2015, to avoid interest and underpayment penalties. However, the underpayment penalty will be waived if 90% of the tax shown on the tax return is paid by the original due date of the tax return. There are several ways to pay your tax:

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

**Electronic Funds Withdrawal**

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

**Web Pay**

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

**Credit Card**

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

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

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

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

**Check or Money Order (no cash please)**

Using black or blue ink, make your check or money order payable to the “Franchise Tax Board.” **Do not send cash.** Write your SSN or ITIN and “2014 Form 540 2EZ” on the check or money order. Enclose, but **do not** staple your check or money order to the tax return.

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

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

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

**Request Monthly Installments**

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

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

**Line 28 – Refund or No Amount Due**

Complete the following worksheet:

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

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

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

**Direct Deposit**

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

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

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

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

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

**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.

**Direct Deposit for ScholarShare 529 College Savings Plans** – If you have a ScholarShare 529 College Savings Plan account maintained by the ScholarShare Investment Board, you may have your refund directly deposited to your ScholarShare account.

Fill in the routing number, account type, and account number. To obtain the nine-digit routing number, go to [scholarshare.com](http://scholarshare.com) or call 800.544.5248. Check “Savings” as type of account. Enter your complete account number that includes (1) the “CA” prefix, (2) your four-digit investment portfolio number, and (3) your ScholarShare account number (for account numbers less than 11 digits, add leading zeros).

### Sign Your Tax Return

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

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

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

### Paid Preparer’s Information

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

### Third Party Designee

If you want to allow your preparer, a friend, family member, or any other person you choose to discuss your 2014 tax return with the FTB, check the “Yes” box in the signature area of your tax return. Also print the designee’s name and telephone number.

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

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

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

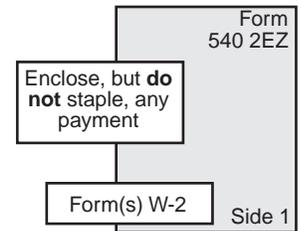
The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2015 tax return. This is April 15, 2016, for most people. To revoke the authorization before it ends, notify us by telephone at 800.852.5711 or in writing at Franchise Tax Board, PO Box 942840, Sacramento CA 94240-0040. Include your name, SSN (or ITIN), and the designee’s name.

### Assembling Your Tax Return

Assemble your tax return and mail it to the FTB.

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

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



### Mailing Your Tax Return

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

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

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

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

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**Visit our website:**

**[ftb.ca.gov](http://ftb.ca.gov)**

# Voluntary Contribution Fund Descriptions

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

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**Code 400, California Seniors Special Fund** – If you and/or your spouse/RDP are 65 years of age or older as of January 1, 2015, and claim the Senior Exemption Credit on line 7, you may make a combined total contribution of up to \$216 or \$108 per spouse/RDP. Contributions made to this fund will be distributed to the Area Agency on Aging Councils (TACC) to provide advice on and sponsorship of Senior Citizens issues. Any excess contributions not required by TACC will be distributed to senior citizen service organizations throughout California for meals, adult day care, and transportation.

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

**Code 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 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](http://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 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 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 \$195 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 \$195 will be treated as a voluntary contribution and may be deducted as a charitable contribution. For more information go to [parks.ca.gov/annualpass/](http://parks.ca.gov/annualpass/) or email [info@parks.ca.gov](mailto:info@parks.ca.gov).

**Code 424, Protect Our Coast and Oceans Fund** – Contributions will be used to provide grants to community organizations working to protect, restore, and enhance the California coast and ocean. Contributions will support shoreline cleanups, habitat restoration, coastal access improvements, and ocean education programs.

**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.

**Code 427, California Senior Legislature Fund** – Contributions will be used to conduct the sessions of the California Senior Legislature and to support its ongoing activities on behalf of older persons.

**Code 428, Habitat for Humanity Fund** – Contributions will be used to build affordable housing in California.

**Code 429, California Sexual Violence Victim Services Fund** – Contributions will be used to further the services that California's rape crisis centers provide for victims of rape or sexual assault.

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**Visit our website:**

**[ftb.ca.gov](http://ftb.ca.gov)**

# Nonrefundable Renter's Credit Qualification Record



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

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

<p><b>1. Were you a resident of California for the entire year in 2014?</b>          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 2014, and is otherwise qualified.  <b>YES.</b> Go to question 2. <b>NO.</b> Stop. File the Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. Go to <a href="http://ftb.ca.gov">ftb.ca.gov</a> for more information regarding these forms.</p>
<p><b>2. Is your California adjusted gross income, the amount on Form 540 2EZ, line 16:</b>  <ul style="list-style-type: none"> <li>• \$37,768 or less if single; or</li> <li>• \$75,536 or less if married/RDP filing jointly, head of household, or qualifying widow(er)?</li> </ul> <b>YES.</b> Go to question 3. <b>NO.</b> Stop here. You do not qualify for this credit.</p>
<p><b>3. Did you pay rent, for at least half of 2014, on property (including a mobile home that you owned on rented land) in California, which was your principal residence?</b>  <b>YES.</b> Go to question 4. <b>NO.</b> Stop here. You do not qualify for this credit.</p>
<p><b>4. Can you be claimed as a dependent by a parent, foster parent, legal guardian, or any other person in 2014?</b>  <b>NO.</b> Go to question 6. <b>YES.</b> Go to question 5.</p>
<p><b>5. For more than half the year in 2014, did you live in the home of the person who can claim you as a dependent?</b>  <b>NO.</b> Go to question 6. <b>YES.</b> Stop here. You do not qualify for this credit.</p>
<p><b>6. Was the property you rented exempt from property tax in 2014?</b>          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.  <b>NO.</b> Go to question 7. <b>YES.</b> Stop here. You do not qualify for this credit.</p>
<p><b>7. Did you claim the homeowner's property tax exemption anytime during 2014?</b>          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.  <b>NO.</b> Go to question 8. <b>YES.</b> If your filing status is single, stop here, you do not qualify for this credit. If your filing status is married/RDP filing jointly, go to question 9.</p>
<p><b>8. Were you single in 2014?</b>  <b>YES.</b> Go to question 11. <b>NO.</b> Go to question 9.</p>
<p><b>9. Did your spouse/RDP claim the homeowner's property tax exemption anytime during 2014?</b>          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.  <b>NO.</b> Go to question 11. <b>YES.</b> 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.</p>
<p><b>10. Did you and your spouse/RDP maintain separate residences for the entire year in 2014?</b>  <b>YES.</b> Go to question 11. <b>NO.</b> Stop here. You do not qualify for this credit.</p>
<p><b>11. If you are:</b>  <ul style="list-style-type: none"> <li>• Single, enter \$60 on Form 540 2EZ, line 19.</li> <li>• Head of household or qualifying widow(er), enter \$120 on Form 540 2EZ, line 19.</li> <li>• Married/RDP filing jointly, enter \$120 on Form 540 2EZ, line 19. (Exception: If one spouse/RDP claimed the homeowner's tax exemption and you lived apart from your spouse/RDP for the entire year, enter \$60 on Form 540 2EZ, line 19.)</li> </ul>         Fill in the street address(es) and landlord information below for the residence(s) you rented in California during 2014, which qualified you for this credit.</p>

Street Address	City, State, and ZIP Code	Dates Rented in 2014 (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 _____		

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**Visit our website:**

**[ftb.ca.gov](http://ftb.ca.gov)**

# 2014 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](http://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 2014 tax return by April 15, 2015.  
**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 2014.

When you file your 2014 tax return, you can **e-file** or **CalFile**. Go to [ftb.ca.gov](http://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, 2015. 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](http://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](http://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 and 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, 2015, 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, 2015, 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, 2015, 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, 2015, the deadline to file your tax return and pay the tax is June 15, 2015. 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, 2015. To avoid any late-payment penalties, pay your tax liability by June 15, 2015. When filing your tax return, write "**Outside the USA on April 15, 2015**" 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 2013 tax return (To check your estimated tax payments go to <a href="http://ftb.ca.gov">ftb.ca.gov</a> and search for <b>myftb account</b> .)	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, 2015 (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](http://ftb.ca.gov) and search for **web pay** to 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](http://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 your check or money order payable to the "Franchise Tax Board," and write your SSN or ITIN and "2014 FTB 3519" in the "For" section. Enclose, but **do not** staple your payment to form FTB 3519 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, 2015) (Fiscal year filers – see instructions)**

TAXABLE YEAR	CAUTION: You may be required to pay electronically. See instructions.	CALIFORNIA FORM
<b>2014</b>	<b>Payment for Automatic Extension for Individuals</b>	<b>3519 (PIT)</b>

For calendar year 2014 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

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**Visit our website:**

**[ftb.ca.gov](http://ftb.ca.gov)**

# Additional Information

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## Privacy Notice

The Franchise Tax Board (FTB) 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 FTB money, we may also give your information to employers, financial institutions, county recorders, or others who hold assets belonging to you. For the full text of the FTB's Privacy Notice, get FTB 1131 ENG/SP.

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## 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.

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## Innocent Joint Filer Relief

You may qualify for relief from liability for tax on a joint tax return if (1) there is an understatement of tax because your spouse/RDP omitted income or claimed false deductions or credits, (2) you are divorced, legally separated, terminated your registered domestic partnership, or are no longer living with your spouse/RDP, and (3) given all the facts and circumstances, it would be unfair to hold you liable for the tax. For more information, get FTB Pub. 705, Innocent Joint Filer – Relief From Paying California Income Taxes, at [ftb.ca.gov](http://ftb.ca.gov), or by calling 916.845.7072, Monday - Friday between 8 a.m. and 5 p.m.

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## California Use Tax General Information

The use tax has been in effect in California since July 1, 1935. It applies to purchases of merchandise for use in California 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 be able to report and pay the use tax due on your state income tax return. See the information in the next column and the instructions for line 25 of your income tax return.

In general, you must pay California use tax on purchases of merchandise for use in California made from out-of-state sellers, for example, by telephone, over the Internet, by mail, or in person.

You must pay California use tax on taxable items if:

- The seller does not collect California sales or use tax, and
- 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.

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 refer to Publication 61, Sales and Use Taxes: Exemptions and Exclusions on the State Board of Equalization's website at [boe.ca.gov](http://boe.ca.gov).

**Complete the Use Tax Worksheet or use the Estimated Use Tax Lookup Table** on page 9 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.

**Interest, Penalties, and Fees.** Failure to timely report and pay the use tax due may result in the assessment of interest, penalties, and fees.

**Application of Payments.** If you make a payment on your Franchise Tax Board return that includes a payment for use tax, your payment will be applied in the following order:

1. Income tax, interest, and penalties
2. Use tax

If the Franchise Tax Board applies your payment (or portion thereof) intended for use tax towards income tax, interest, or penalty, you will be notified by the State Board of Equalization and requested to make the use tax payment directly to the State Board of Equalization.

**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](http://boe.ca.gov) or call their Customer Service Center at 800.400.7115 (TTY) 711 (for hearing and speech disabilities). For California income tax information, contact the Franchise Tax Board at [ftb.ca.gov](http://ftb.ca.gov).

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## Voting Is Everybody's Business

You may register to vote if you meet all of 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 obtain a Voter Registration Card, call the Secretary of State's office voter hotline at 800.345.VOTE, or go to [sos.ca.gov](http://sos.ca.gov).

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## It's Your Right . . . Register and Vote.

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## Write To Us

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. If you have a question about a notice that we sent to you, be sure to include a copy of the notice. Send your letter to:

FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-0040

We will respond within ten weeks. In some cases, we may call you to respond to your inquiry, or to ask you for additional information. **Do not attach correspondence to your tax return unless the correspondence relates to an item on your return.**

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**Visit our website:**

**[ftb.ca.gov](http://ftb.ca.gov)**

# 2014 California Resident Income Tax Return

## 540 2EZ

Your first name	Initial	Last name	Suffix	Your SSN or ITIN	A R RP
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
If joint tax return, spouse's/RDP's first name	Initial	Last name	Suffix	Spouse's/RDP's SSN or ITIN	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Additional information (See instructions)					
<input type="text"/>					
Street address (Number and street) or PO Box			Apt. no/Ste. no.	PMB/Private Mailbox	
<input type="text"/>			<input type="text"/>	<input type="text"/>	
City (If you have a foreign address, see instructions.)					
<input type="text"/>					
Foreign Country Name		Foreign Province/State/County		Foreign Postal Code	
<input type="text"/>		<input type="text"/>		<input type="text"/>	

<b>Date of Birth</b>	Your DOB (mm/dd/yyyy)	Spouse's/RDP's DOB (mm/dd/yyyy)
●	<input type="text"/>	●
		<input type="text"/>

<b>Prior Name</b>	If you filed your 2013 tax return under a different last name, write the last name only from the 2013 tax return.	
	Taxpayer	Spouse/RDP
●	<input type="text"/>	●
		<input type="text"/>

**Filing Status** **Filing Status.** Check the box for your filing status. See instructions.

Check only one.

1  Single

2  Married/RDP filing jointly (even if only one spouse/RDP had income)

4  Head of household. STOP! See instructions.

5  Qualifying widow(er) with dependent child. Year spouse/RDP died.

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

**Exemptions**

6 If another person can claim you (or your spouse/RDP) as a dependent on his or her tax return, even if he or she chooses not to, you **must** see the instructions. . . . . ● 6

7 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 . . . . . ● 7

8 **Dependents: (Do not include yourself or your spouse/RDP)** Enter number of dependents here. . . ● 8

First name	Last name	Dependent's relationship to you
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Your name:

Your SSN or ITIN:

**Taxable  
Income and  
Credits**

**Whole dollars only**

- 9 Total wages (federal Form W-2, box 16). See instructions. . . . . ● 9 .00
- 10 Total interest income (Form 1099-INT, box 1). See instructions. . . . . ● 10 .00
- 11 Total dividend income (Form 1099-DIV, box 1a). See instructions. . . . . ● 11 .00
- 12 Total pension income . See instructions. Taxable amount. . . . . ● 12 .00
- 13 Total capital gains distributions from mutual funds (Form 1099-DIV, box 2a).  
See instructions. . . . . ● 13 .00
- 14 Unemployment compensation . . . . . ● 14 .00
- 15 U.S. social security or railroad retirement benefits. ● 15 .00
- 16 Add line 9, line 10, line 11, line 12, and line 13. **Do not include  
line 14 and line 15.** . . . . . ● 16 .00
- 17 Using the 2EZ Table for your filing status, enter the tax for the amount on line 16.  
**Caution:** If you checked the box on line 6, **STOP**. See instructions for  
completing the Dependent Tax Worksheet. . . . . ● 17 .00
- 18 Senior exemption: See instructions. If you are 65 or older and entered 1 in the  
box on line 7, enter \$108. If you entered 2 in the box on line 7, enter \$216. . . . ● 18 .00
- 19 Nonrefundable renter's credit. See instructions. . . . . ● 19 .00
- 20 **Credits.** Add line 18 and line 19. . . . . 20 .00
- 21 **Tax.** Subtract line 20 from line 17. If zero or less, enter -0-. . . . . ● 21 .00
- 22 Total tax withheld (federal Form W-2, box 17  
or Form 1099-R, box 12) . . . . . ● 22 .00
- 23 Overpaid tax. If line 22 is more than line 21, subtract line 21 from line 22. . . . . ● 23 .00
- 24 Tax due. If line 22 is less than line 21, subtract line 22 from line 21.  
See instructions. . . . . ● 24 .00

Enclose, but do  
not staple, any  
payment.

**Overpaid  
Tax/  
Tax Due.**

This space reserved for 2D barcode

Your name:

Your SSN or ITIN:

**Use Tax**      **25** Use tax. **This is not a total line.** See instructions. . . . . ● **25**  .00

**Voluntary Contributions**

	<b>Code</b>	<b>Amount</b>
California Seniors Special Fund. See instructions . . . . .	● <b>400</b>	<input type="text"/> .00
Alzheimer's Disease/Related Disorders Fund. . . . .	● <b>401</b>	<input type="text"/> .00
Rare and Endangered Species Preservation Program . . . . .	● <b>403</b>	<input type="text"/> .00
California Breast Cancer Research Fund . . . . .	● <b>405</b>	<input type="text"/> .00
California Firefighters' Memorial Fund. . . . .	● <b>406</b>	<input type="text"/> .00
Emergency Food for Families Fund . . . . .	● <b>407</b>	<input type="text"/> .00
California Peace Officer Memorial Foundation Fund . . . . .	● <b>408</b>	<input type="text"/> .00
California Sea Otter Fund. . . . .	● <b>410</b>	<input type="text"/> .00
California Cancer Research Fund. . . . .	● <b>413</b>	<input type="text"/> .00
Child Victims of Human Trafficking Fund. . . . .	● <b>419</b>	<input type="text"/> .00
School Supplies for Homeless Children Fund . . . . .	● <b>422</b>	<input type="text"/> .00
State Parks Protection Fund/Parks Pass Purchase . . . . .	● <b>423</b>	<input type="text"/> .00
Protect Our Coast and Oceans Fund . . . . .	● <b>424</b>	<input type="text"/> .00
Keep Arts in Schools Fund . . . . .	● <b>425</b>	<input type="text"/> .00
American Red Cross, California Chapters Fund . . . . .	● <b>426</b>	<input type="text"/> .00
California Senior Legislature Fund. . . . .	● <b>427</b>	<input type="text"/> .00
Habitat for Humanity Fund. . . . .	● <b>428</b>	<input type="text"/> .00
California Sexual Violence Victim Services Fund . . . . .	● <b>429</b>	<input type="text"/> .00
<b>26</b> Add amounts in code 400 through code 429. These are your total contributions . . . . .	● <b>26</b>	<input type="text"/> .00

Your name:

Your SSN or ITIN:

**Amount You Owe**

**27 AMOUNT YOU OWE.** Add line 24, line 25, and line 26. If line 23 is less than line 25 and line 26, enter the difference here. See instructions. **Do Not Send Cash.** Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** . . . . . ●27  
Pay online – Go to **ftb.ca.gov** for more information.

.00

**Direct Deposit (Refund Only)**

**28 REFUND OR NO AMOUNT DUE.** Subtract line 25 and line 26 from line 23. See instructions. Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001** . . . . . ●28

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

All or the following amount of my refund (line 28) is authorized for direct deposit into the account shown below:

● Type

● Routing number   Checking ● Account number  ● 29 Direct deposit amount .00

Savings

The remaining amount of my refund (line 28) is authorized for direct deposit into the account shown below:

● Type

● Routing number   Checking ● Account number  ● 30 Direct deposit amount .00

Savings

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the information on this return 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

# 2014 California 2EZ Table

Single

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

This table gives you credit of \$3,992 for your standard deduction, \$108 for your personal exemption credit, and \$333 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
0	13,242	0	0	0	0
13,243	13,342	1	0	0	0
13,343	13,442	3	0	0	0
13,443	13,542	5	0	0	0
13,543	13,642	7	0	0	0
13,643	13,742	9	0	0	0
13,743	13,842	11	0	0	0
13,843	13,942	13	0	0	0
13,943	14,042	15	0	0	0
14,043	14,142	17	0	0	0
14,143	14,242	19	0	0	0
14,243	14,342	21	0	0	0
14,343	14,442	23	0	0	0
14,443	14,542	25	0	0	0
14,543	14,642	27	0	0	0
14,643	14,742	29	0	0	0
14,743	14,842	31	0	0	0
14,843	14,942	33	0	0	0
14,943	15,042	35	0	0	0
15,043	15,142	37	0	0	0
15,143	15,242	39	0	0	0
15,243	15,342	41	0	0	0
15,343	15,442	43	0	0	0
15,443	15,542	45	0	0	0
15,543	15,642	47	0	0	0
15,643	15,742	49	0	0	0
15,743	15,842	51	0	0	0
15,843	15,942	53	0	0	0
15,943	16,042	55	0	0	0
16,043	16,142	57	0	0	0
16,143	16,242	59	0	0	0
16,243	16,342	61	0	0	0
16,343	16,442	63	0	0	0
16,443	16,542	65	0	0	0
16,543	16,642	67	0	0	0
16,643	16,742	69	0	0	0
16,743	16,842	71	0	0	0
16,843	16,942	73	0	0	0
16,943	17,042	75	0	0	0
17,043	17,142	77	0	0	0
17,143	17,242	79	0	0	0
17,243	17,342	81	0	0	0
17,343	17,442	83	0	0	0
17,443	17,542	85	0	0	0
17,543	17,642	87	0	0	0
17,643	17,742	89	0	0	0
17,743	17,842	91	0	0	0
17,843	17,942	93	0	0	0
17,943	18,042	95	0	0	0
18,043	18,142	97	0	0	0
18,143	18,242	99	0	0	0
18,243	18,342	101	0	0	0
18,343	18,442	103	0	0	0
18,443	18,542	105	0	0	0
18,543	18,642	107	0	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
18,643	18,742	109	0	0	0
18,743	18,842	111	0	0	0
18,843	18,942	113	0	0	0
18,943	19,042	115	0	0	0
19,043	19,142	117	0	0	0
19,143	19,242	119	0	0	0
19,243	19,342	121	0	0	0
19,343	19,442	123	0	0	0
19,443	19,542	125	0	0	0
19,543	19,642	127	0	0	0
19,643	19,742	129	0	0	0
19,743	19,842	131	0	0	0
19,843	19,942	133	0	0	0
19,943	20,042	135	0	0	0
20,043	20,142	137	0	0	0
20,143	20,242	139	0	0	0
20,243	20,342	141	0	0	0
20,343	20,442	143	0	0	0
20,443	20,542	145	0	0	0
20,543	20,642	147	0	0	0
20,643	20,742	149	0	0	0
20,743	20,842	151	0	0	0
20,843	20,942	153	0	0	0
20,943	21,042	155	0	0	0
21,043	21,142	157	0	0	0
21,143	21,242	159	0	0	0
21,243	21,342	161	0	0	0
21,343	21,442	163	0	0	0
21,443	21,542	165	0	0	0
21,543	21,642	167	0	0	0
21,643	21,742	169	0	0	0
21,743	21,842	171	0	0	0
21,843	21,942	173	0	0	0
21,943	22,042	175	0	0	0
22,043	22,142	177	0	0	0
22,143	22,242	179	0	0	0
22,243	22,342	181	0	0	0
22,343	22,442	183	0	0	0
22,443	22,542	187	0	0	0
22,543	22,642	191	0	0	0
22,643	22,742	195	0	0	0
22,743	22,842	199	0	0	0
22,843	22,942	203	0	0	0
22,943	23,042	207	0	0	0
23,043	23,142	211	0	0	0
23,143	23,242	215	0	0	0
23,243	23,342	219	0	0	0
23,343	23,442	223	0	0	0
23,443	23,542	227	0	0	0
23,543	23,642	231	0	0	0
23,643	23,742	235	0	0	0
23,743	23,842	239	0	0	0
23,843	23,942	243	0	0	0
23,943	24,042	247	0	0	0
24,043	24,142	251	0	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
24,143	24,242	255	0	0	0
24,243	24,342	259	0	0	0
24,343	24,442	263	0	0	0
24,443	24,542	267	0	0	0
24,543	24,642	271	0	0	0
24,643	24,742	275	0	0	0
24,743	24,842	279	0	0	0
24,843	24,942	283	0	0	0
24,943	25,042	287	0	0	0
25,043	25,142	291	0	0	0
25,143	25,242	295	0	0	0
25,243	25,342	299	0	0	0
25,343	25,442	303	0	0	0
25,443	25,542	307	0	0	0
25,543	25,642	311	0	0	0
25,643	25,742	315	0	0	0
25,743	25,842	319	0	0	0
25,843	25,942	323	0	0	0
25,943	26,042	327	0	0	0
26,043	26,142	331	0	0	0
26,143	26,242	335	2	0	0
26,243	26,342	339	6	0	0
26,343	26,442	343	10	0	0
26,443	26,542	347	14	0	0
26,543	26,642	351	18	0	0
26,643	26,742	355	22	0	0
26,743	26,842	359	26	0	0
26,843	26,942	363	30	0	0
26,943	27,042	367	34	0	0
27,043	27,142	371	38	0	0
27,143	27,242	375	42	0	0
27,243	27,342	379	46	0	0
27,343	27,442	383	50	0	0
27,443	27,542	387	54	0	0
27,543	27,642	391	58	0	0
27,643	27,742	395	62	0	0
27,743	27,842	399	66	0	0
27,843	27,942	403	70	0	0
27,943	28,042	407	74	0	0
28,043	28,142	411	78	0	0
28,143	28,242	415	82	0	0
28,243	28,342	419	86	0	0
28,343	28,442	423	90	0	0
28,443	28,542	427	94	0	0
28,543	28,642	431	98	0	0
28,643	28,742	435	102	0	0
28,743	28,842	439	106	0	0
28,843	28,942	443	110	0	0
28,943	29,042	447	114	0	0
29,043	29,142	451	118	0	0
29,143	29,242	455	122	0	0
29,243	29,342	459	126	0	0
29,343	29,442	463	130	0	0
29,443	29,542	467	134	0	0
29,543	29,642	471	138	0	0

Continued on next page.

# 2014 California 2EZ Table

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

**Single**  
(continued)

This table gives you credit of \$3,992 for your standard deduction, \$108 for your personal exemption credit, and \$333 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
29,643	29,742	475	142	0	0
29,743	29,842	479	146	0	0
29,843	29,942	483	150	0	0
29,943	30,042	487	154	0	0
30,043	30,142	491	158	0	0
30,143	30,242	495	162	0	0
30,243	30,342	499	166	0	0
30,343	30,442	503	170	0	0
30,443	30,542	507	174	0	0
30,543	30,642	511	178	0	0
30,643	30,742	515	182	0	0
30,743	30,842	519	186	0	0
30,843	30,942	523	190	0	0
30,943	31,042	527	194	0	0
31,043	31,142	531	198	0	0
31,143	31,242	535	202	0	0
31,243	31,342	539	206	0	0
31,343	31,442	543	210	0	0
31,443	31,542	547	214	0	0
31,543	31,642	551	218	0	0
31,643	31,742	555	222	0	0
31,743	31,842	559	226	0	0
31,843	31,942	563	230	0	0
31,943	32,042	567	234	0	0
32,043	32,142	571	238	0	0
32,143	32,242	575	242	0	0
32,243	32,342	579	246	0	0
32,343	32,442	583	250	0	0
32,443	32,542	587	254	0	0
32,543	32,642	591	258	0	0
32,643	32,742	595	262	0	0
32,743	32,842	599	266	0	0
32,843	32,942	603	270	0	0
32,943	33,042	607	274	0	0
33,043	33,142	613	280	0	0
33,143	33,242	619	286	0	0
33,243	33,342	625	292	0	0
33,343	33,442	631	298	0	0
33,443	33,542	637	304	0	0
33,543	33,642	643	310	0	0
33,643	33,742	649	316	0	0
33,743	33,842	655	322	0	0
33,843	33,942	661	328	0	0
33,943	34,042	667	334	1	0
34,043	34,142	673	340	7	0
34,143	34,242	679	346	13	0
34,243	34,342	685	352	19	0
34,343	34,442	691	358	25	0
34,443	34,542	697	364	31	0
34,543	34,642	703	370	37	0
34,643	34,742	709	376	43	0
34,743	34,842	715	382	49	0
34,843	34,942	721	388	55	0
34,943	35,042	727	394	61	0
35,043	35,142	733	400	67	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
35,143	35,242	739	406	73	0
35,243	35,342	745	412	79	0
35,343	35,442	751	418	85	0
35,443	35,542	757	424	91	0
35,543	35,642	763	430	97	0
35,643	35,742	769	436	103	0
35,743	35,842	775	442	109	0
35,843	35,942	781	448	115	0
35,943	36,042	787	454	121	0
36,043	36,142	793	460	127	0
36,143	36,242	799	466	133	0
36,243	36,342	805	472	139	0
36,343	36,442	811	478	145	0
36,443	36,542	817	484	151	0
36,543	36,642	823	490	157	0
36,643	36,742	829	496	163	0
36,743	36,842	835	502	169	0
36,843	36,942	841	508	175	0
36,943	37,042	847	514	181	0
37,043	37,142	853	520	187	0
37,143	37,242	859	526	193	0
37,243	37,342	865	532	199	0
37,343	37,442	871	538	205	0
37,443	37,542	877	544	211	0
37,543	37,642	883	550	217	0
37,643	37,742	889	556	223	0
37,743	37,842	895	562	229	0
37,843	37,942	901	568	235	0
37,943	38,042	907	574	241	0
38,043	38,142	913	580	247	0
38,143	38,242	919	586	253	0
38,243	38,342	925	592	259	0
38,343	38,442	931	598	265	0
38,443	38,542	937	604	271	0
38,543	38,642	943	610	277	0
38,643	38,742	949	616	283	0
38,743	38,842	955	622	289	0
38,843	38,942	961	628	295	0
38,943	39,042	967	634	301	0
39,043	39,142	973	640	307	0
39,143	39,242	979	646	313	0
39,243	39,342	985	652	319	0
39,343	39,442	991	658	325	0
39,443	39,542	997	664	331	0
39,543	39,642	1,003	670	337	4
39,643	39,742	1,009	676	343	10
39,743	39,842	1,015	682	349	16
39,843	39,942	1,021	688	355	22
39,943	40,042	1,027	694	361	28
40,043	40,142	1,033	700	367	34
40,143	40,242	1,039	706	373	40
40,243	40,342	1,045	712	379	46
40,343	40,442	1,051	718	385	52
40,443	40,542	1,057	724	391	58
40,543	40,642	1,063	730	397	64

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
40,643	40,742	1,069	736	403	70
40,743	40,842	1,075	742	409	76
40,843	40,942	1,081	748	415	82
40,943	41,042	1,087	754	421	88
41,043	41,142	1,093	760	427	94
41,143	41,242	1,099	766	433	100
41,243	41,342	1,105	772	439	106
41,343	41,442	1,111	778	445	112
41,443	41,542	1,117	784	451	118
41,543	41,642	1,123	790	457	124
41,643	41,742	1,129	796	463	130
41,743	41,842	1,135	802	469	136
41,843	41,942	1,141	808	475	142
41,943	42,042	1,147	814	481	148
42,043	42,142	1,153	820	487	154
42,143	42,242	1,159	826	493	160
42,243	42,342	1,165	832	499	166
42,343	42,442	1,171	838	505	172
42,443	42,542	1,177	844	511	178
42,543	42,642	1,183	850	517	184
42,643	42,742	1,189	856	523	190
42,743	42,842	1,195	862	529	196
42,843	42,942	1,201	868	535	202
42,943	43,042	1,207	874	541	208
43,043	43,142	1,213	880	547	214
43,143	43,242	1,219	886	553	220
43,243	43,342	1,225	892	559	226
43,343	43,442	1,231	898	565	232
43,443	43,542	1,237	904	571	238
43,543	43,642	1,243	910	577	244
43,643	43,742	1,249	916	583	250
43,743	43,842	1,255	922	589	256
43,843	43,942	1,261	928	595	262
43,943	44,042	1,267	934	601	268
44,043	44,142	1,273	940	607	274
44,143	44,242	1,279	946	613	280
44,243	44,342	1,286	953	620	287
44,343	44,442	1,294	961	628	295
44,443	44,542	1,302	969	636	303
44,543	44,642	1,310	977	644	311
44,643	44,742	1,318	985	652	319
44,743	44,842	1,326	993	660	327
44,843	44,942	1,334	1,001	668	335
44,943	45,042	1,342	1,009	676	343
45,043	45,142	1,350	1,017	684	351
45,143	45,242	1,358	1,025	692	359
45,243	45,342	1,366	1,033	700	367
45,343	45,442	1,374	1,041	708	375
45,443	45,542	1,382	1,049	716	383
45,543	45,642	1,390	1,057	724	391
45,643	45,742	1,398	1,065	732	399
45,743	45,842	1,406	1,073	740	407
45,843	45,942	1,414	1,081	748	415
45,943	46,042	1,422	1,089	756	423
46,043	46,142	1,430	1,097	764	431

Continued on next page.

# 2014 California 2EZ Table

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

**Single**  
(continued)

This table gives you credit of \$3,992 for your standard deduction, \$108 for your personal exemption credit, and \$333 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
46,143	46,242	1,438	1,105	772	439
46,243	46,342	1,446	1,113	780	447
46,343	46,442	1,454	1,121	788	455
46,443	46,542	1,462	1,129	796	463
46,543	46,642	1,470	1,137	804	471
46,643	46,742	1,478	1,145	812	479
46,743	46,842	1,486	1,153	820	487
46,843	46,942	1,494	1,161	828	495
46,943	47,042	1,502	1,169	836	503
47,043	47,142	1,510	1,177	844	511
47,143	47,242	1,518	1,185	852	519
47,243	47,342	1,526	1,193	860	527
47,343	47,442	1,534	1,201	868	535
47,443	47,542	1,542	1,209	876	543
47,543	47,642	1,550	1,217	884	551
47,643	47,742	1,558	1,225	892	559
47,743	47,842	1,566	1,233	900	567
47,843	47,942	1,574	1,241	908	575
47,943	48,042	1,582	1,249	916	583
48,043	48,142	1,590	1,257	924	591
48,143	48,242	1,598	1,265	932	599
48,243	48,342	1,606	1,273	940	607
48,343	48,442	1,614	1,281	948	615
48,443	48,542	1,622	1,289	956	623
48,543	48,642	1,630	1,297	964	631
48,643	48,742	1,638	1,305	972	639
48,743	48,842	1,646	1,313	980	647
48,843	48,942	1,654	1,321	988	655
48,943	49,042	1,662	1,329	996	663
49,043	49,142	1,670	1,337	1,004	671
49,143	49,242	1,678	1,345	1,012	679
49,243	49,342	1,686	1,353	1,020	687
49,343	49,442	1,694	1,361	1,028	695
49,443	49,542	1,702	1,369	1,036	703
49,543	49,642	1,710	1,377	1,044	711
49,643	49,742	1,718	1,385	1,052	719
49,743	49,842	1,726	1,393	1,060	727
49,843	49,942	1,734	1,401	1,068	735
49,943	50,042	1,742	1,409	1,076	743
50,043	50,142	1,750	1,417	1,084	751
50,143	50,242	1,758	1,425	1,092	759
50,243	50,342	1,766	1,433	1,100	767
50,343	50,442	1,774	1,441	1,108	775
50,443	50,542	1,782	1,449	1,116	783
50,543	50,642	1,790	1,457	1,124	791
50,643	50,742	1,798	1,465	1,132	799
50,743	50,842	1,806	1,473	1,140	807
50,843	50,942	1,814	1,481	1,148	815
50,943	51,042	1,822	1,489	1,156	823
51,043	51,142	1,830	1,497	1,164	831
51,143	51,242	1,838	1,505	1,172	839
51,243	51,342	1,846	1,513	1,180	847
51,343	51,442	1,854	1,521	1,188	855
51,443	51,542	1,862	1,529	1,196	863
51,543	51,642	1,870	1,537	1,204	871

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
51,643	51,742	1,878	1,545	1,212	879
51,743	51,842	1,886	1,553	1,220	887
51,843	51,942	1,894	1,561	1,228	895
51,943	52,042	1,902	1,569	1,236	903
52,043	52,142	1,910	1,577	1,244	911
52,143	52,242	1,918	1,585	1,252	919
52,243	52,342	1,926	1,593	1,260	927
52,343	52,442	1,934	1,601	1,268	935
52,443	52,542	1,942	1,609	1,276	943
52,543	52,642	1,950	1,617	1,284	951
52,643	52,742	1,958	1,625	1,292	959
52,743	52,842	1,966	1,633	1,300	967
52,843	52,942	1,974	1,641	1,308	975
52,943	53,042	1,982	1,649	1,316	983
53,043	53,142	1,990	1,657	1,324	991
53,143	53,242	1,998	1,665	1,332	999
53,243	53,342	2,006	1,673	1,340	1,007
53,343	53,442	2,014	1,681	1,348	1,015
53,443	53,542	2,022	1,689	1,356	1,023
53,543	53,642	2,030	1,697	1,364	1,031
53,643	53,742	2,038	1,705	1,372	1,039
53,743	53,842	2,046	1,713	1,380	1,047
53,843	53,942	2,054	1,721	1,388	1,055
53,943	54,042	2,062	1,729	1,396	1,063
54,043	54,142	2,070	1,737	1,404	1,071
54,143	54,242	2,078	1,745	1,412	1,079
54,243	54,342	2,086	1,753	1,420	1,087
54,343	54,442	2,094	1,761	1,428	1,095
54,443	54,542	2,102	1,769	1,436	1,103
54,543	54,642	2,110	1,777	1,444	1,111
54,643	54,742	2,118	1,785	1,452	1,119
54,743	54,842	2,126	1,793	1,460	1,127
54,843	54,942	2,134	1,802	1,469	1,136
54,943	55,042	2,142	1,811	1,478	1,145
55,043	55,142	2,150	1,820	1,487	1,154
55,143	55,242	2,158	1,829	1,496	1,163
55,243	55,342	2,166	1,838	1,505	1,172
55,343	55,442	2,174	1,847	1,514	1,181
55,443	55,542	2,182	1,856	1,523	1,190
55,543	55,642	2,190	1,865	1,532	1,199
55,643	55,742	2,198	1,874	1,541	1,208
55,743	55,842	2,206	1,883	1,550	1,217
55,843	55,942	2,214	1,892	1,559	1,226
55,943	56,042	2,222	1,901	1,568	1,235
56,043	56,142	2,230	1,910	1,577	1,244
56,143	56,242	2,238	1,919	1,586	1,253
56,243	56,342	2,246	1,928	1,595	1,262
56,343	56,442	2,254	1,937	1,604	1,271
56,443	56,542	2,262	1,946	1,613	1,280
56,543	56,642	2,270	1,955	1,622	1,289
56,643	56,742	2,278	1,964	1,631	1,298
56,743	56,842	2,286	1,973	1,640	1,307
56,843	56,942	2,294	1,982	1,649	1,316
56,943	57,042	2,302	1,991	1,658	1,325
57,043	57,142	2,310	2,000	1,667	1,334

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
57,143	57,242	2,318	2,015	1,682	1,349
57,243	57,342	2,326	2,023	1,690	1,357
57,343	57,442	2,334	2,031	1,698	1,365
57,443	57,542	2,342	2,039	1,706	1,373
57,543	57,642	2,350	2,047	1,714	1,381
57,643	57,742	2,358	2,055	1,722	1,389
57,743	57,842	2,366	2,063	1,730	1,397
57,843	57,942	2,374	2,071	1,738	1,405
57,943	58,042	2,382	2,079	1,746	1,413
58,043	58,142	2,390	2,087	1,754	1,421
58,143	58,242	2,398	2,095	1,762	1,429
58,243	58,342	2,406	2,103	1,770	1,437
58,343	58,442	2,414	2,111	1,778	1,445
58,443	58,542	2,422	2,119	1,786	1,453
58,543	58,642	2,430	2,127	1,794	1,461
58,643	58,742	2,438	2,135	1,802	1,469
58,743	58,842	2,446	2,143	1,810	1,477
58,843	58,942	2,454	2,151	1,818	1,485
58,943	59,042	2,462	2,159	1,826	1,493
59,043	59,142	2,470	2,167	1,834	1,501
59,143	59,242	2,478	2,175	1,842	1,509
59,243	59,342	2,486	2,183	1,850	1,517
59,343	59,442	2,494	2,191	1,858	1,525
59,443	59,542	2,502	2,199	1,866	1,533
59,543	59,642	2,510	2,207	1,874	1,541
59,643	59,742	2,518	2,215	1,882	1,549
59,743	59,842	2,526	2,223	1,890	1,557
59,843	59,942	2,534	2,231	1,898	1,565
59,943	60,042	2,542	2,239	1,906	1,573
60,043	60,142	2,550	2,247	1,914	1,581
60,143	60,242	2,558	2,255	1,922	1,589
60,243	60,342	2,566	2,263	1,930	1,597
60,343	60,442	2,574	2,271	1,938	1,605
60,443	60,542	2,582	2,279	1,946	1,613
60,543	60,642	2,590	2,287	1,954	1,621
60,643	60,742	2,598	2,295	1,962	1,629
60,743	60,842	2,606	2,303	1,970	1,637
60,843	60,942	2,614	2,311	1,978	1,645
60,943	61,042	2,622	2,319	1,986	1,653
61,043	61,142	2,630	2,327	1,994	1,661
61,143	61,242	2,638	2,335	2,002	1,669
61,243	61,342	2,646	2,343	2,010	1,677
61,343	61,442	2,654	2,351	2,018	1,685
61,443	61,542	2,662	2,359	2,026	1,693
61,543	61,642	2,670	2,367	2,034	1,701
61,643	61,742	2,678	2,375	2,042	1,709
61,743	61,842	2,686	2,383	2,050	1,717
61,843	61,942	2,694	2,391	2,058	1,725
61,943	62,042	2,702	2,399	2,066	1,733
62,043	62,142	2,710	2,407	2,074	1,741
62,143	62,242	2,718	2,415	2,082	1,749
62,243	62,342	2,726	2,423	2,090	1,757
62,343	62,442	2,734	2,431	2,098	1,765
62,443	62,542	2,742	2,439	2,106	1,773
62,543	62,642	2,750	2,447	2,114	1,781

Continued on next page.

# 2014 California 2EZ Table

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

**Single**  
(continued)

This table gives you credit of \$3,992 for your standard deduction, \$108 for your personal exemption credit, and \$333 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
62,643	62,742	2,860	2,527	2,194	1,861
62,743	62,842	2,869	2,536	2,203	1,870
62,843	62,942	2,879	2,546	2,213	1,880
62,943	63,042	2,888	2,555	2,222	1,889
63,043	63,142	2,897	2,564	2,231	1,898
63,143	63,242	2,906	2,573	2,240	1,907
63,243	63,342	2,916	2,583	2,250	1,917
63,343	63,442	2,925	2,592	2,259	1,926
63,443	63,542	2,934	2,601	2,268	1,935
63,543	63,642	2,944	2,611	2,278	1,945
63,643	63,742	2,953	2,620	2,287	1,954
63,743	63,842	2,962	2,629	2,296	1,963
63,843	63,942	2,972	2,639	2,306	1,973
63,943	64,042	2,981	2,648	2,315	1,982
64,043	64,142	2,990	2,657	2,324	1,991
64,143	64,242	2,999	2,666	2,333	2,000
64,243	64,342	3,009	2,676	2,343	2,010
64,343	64,442	3,018	2,685	2,352	2,019
64,443	64,542	3,027	2,694	2,361	2,028
64,543	64,642	3,037	2,704	2,371	2,038
64,643	64,742	3,046	2,713	2,380	2,047
64,743	64,842	3,055	2,722	2,389	2,056
64,843	64,942	3,065	2,732	2,399	2,066
64,943	65,042	3,074	2,741	2,408	2,075
65,043	65,142	3,083	2,750	2,417	2,084
65,143	65,242	3,092	2,759	2,426	2,093
65,243	65,342	3,102	2,769	2,436	2,103
65,343	65,442	3,111	2,778	2,445	2,112
65,443	65,542	3,120	2,787	2,454	2,121
65,543	65,642	3,130	2,797	2,464	2,131
65,643	65,742	3,139	2,806	2,473	2,140
65,743	65,842	3,148	2,815	2,482	2,149
65,843	65,942	3,158	2,825	2,492	2,159
65,943	66,042	3,167	2,834	2,501	2,168
66,043	66,142	3,176	2,843	2,510	2,177
66,143	66,242	3,185	2,852	2,519	2,186
66,243	66,342	3,195	2,862	2,529	2,196
66,343	66,442	3,204	2,871	2,538	2,205
66,443	66,542	3,213	2,880	2,547	2,214
66,543	66,642	3,223	2,890	2,557	2,224
66,643	66,742	3,232	2,899	2,566	2,233
66,743	66,842	3,241	2,908	2,575	2,242
66,843	66,942	3,251	2,918	2,585	2,252
66,943	67,042	3,260	2,927	2,594	2,261
67,043	67,142	3,269	2,936	2,603	2,270
67,143	67,242	3,278	2,945	2,612	2,279
67,243	67,342	3,288	2,955	2,622	2,289
67,343	67,442	3,297	2,964	2,631	2,298
67,443	67,542	3,306	2,973	2,640	2,307
67,543	67,642	3,316	2,983	2,650	2,317
67,643	67,742	3,325	2,992	2,659	2,326
67,743	67,842	3,334	3,001	2,668	2,335
67,843	67,942	3,344	3,011	2,678	2,345
67,943	68,042	3,353	3,020	2,687	2,354
68,043	68,142	3,362	3,029	2,696	2,363

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
68,143	68,242	3,371	3,038	2,705	2,372
68,243	68,342	3,381	3,048	2,715	2,382
68,343	68,442	3,390	3,057	2,724	2,391
68,443	68,542	3,399	3,066	2,733	2,400
68,543	68,642	3,409	3,076	2,743	2,410
68,643	68,742	3,418	3,085	2,752	2,419
68,743	68,842	3,427	3,094	2,761	2,428
68,843	68,942	3,437	3,104	2,771	2,438
68,943	69,042	3,446	3,113	2,780	2,447
69,043	69,142	3,455	3,122	2,789	2,456
69,143	69,242	3,464	3,131	2,798	2,465
69,243	69,342	3,474	3,141	2,808	2,475
69,343	69,442	3,483	3,150	2,817	2,484
69,443	69,542	3,492	3,159	2,826	2,493
69,543	69,642	3,502	3,169	2,836	2,503
69,643	69,742	3,511	3,178	2,845	2,512
69,743	69,842	3,520	3,187	2,854	2,521
69,843	69,942	3,530	3,197	2,864	2,531
69,943	70,042	3,539	3,206	2,873	2,540
70,043	70,142	3,548	3,215	2,882	2,549
70,143	70,242	3,557	3,224	2,891	2,558
70,243	70,342	3,567	3,234	2,901	2,568
70,343	70,442	3,576	3,243	2,910	2,577
70,443	70,542	3,585	3,252	2,919	2,586
70,543	70,642	3,595	3,262	2,929	2,596
70,643	70,742	3,604	3,271	2,938	2,605
70,743	70,842	3,613	3,280	2,947	2,614
70,843	70,942	3,623	3,290	2,957	2,624
70,943	71,042	3,632	3,299	2,966	2,633
71,043	71,142	3,641	3,308	2,975	2,642
71,143	71,242	3,650	3,317	2,984	2,651
71,243	71,342	3,660	3,327	2,994	2,661
71,343	71,442	3,669	3,336	3,003	2,670
71,443	71,542	3,678	3,345	3,012	2,679
71,543	71,642	3,688	3,355	3,022	2,689
71,643	71,742	3,697	3,364	3,031	2,698
71,743	71,842	3,706	3,373	3,040	2,707
71,843	71,942	3,716	3,383	3,050	2,717
71,943	72,042	3,725	3,392	3,059	2,726
72,043	72,142	3,734	3,401	3,068	2,735
72,143	72,242	3,743	3,410	3,077	2,744
72,243	72,342	3,753	3,420	3,087	2,754
72,343	72,442	3,762	3,429	3,096	2,763
72,443	72,542	3,771	3,438	3,105	2,772
72,543	72,642	3,781	3,448	3,115	2,782
72,643	72,742	3,790	3,457	3,124	2,791
72,743	72,842	3,799	3,466	3,133	2,800
72,843	72,942	3,809	3,476	3,143	2,810
72,943	73,042	3,818	3,485	3,152	2,819
73,043	73,142	3,827	3,494	3,161	2,828
73,143	73,242	3,836	3,503	3,170	2,837
73,243	73,342	3,846	3,513	3,180	2,847
73,343	73,442	3,855	3,522	3,189	2,856
73,443	73,542	3,864	3,531	3,198	2,865
73,543	73,642	3,874	3,541	3,208	2,875

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
73,643	73,742	3,883	3,550	3,217	2,884
73,743	73,842	3,892	3,559	3,226	2,893
73,843	73,942	3,902	3,569	3,236	2,903
73,943	74,042	3,911	3,578	3,245	2,912
74,043	74,142	3,920	3,587	3,254	2,921
74,143	74,242	3,929	3,596	3,263	2,930
74,243	74,342	3,939	3,606	3,273	2,940
74,343	74,442	3,948	3,615	3,282	2,949
74,443	74,542	3,957	3,624	3,291	2,958
74,543	74,642	3,967	3,634	3,301	2,968
74,643	74,742	3,976	3,643	3,310	2,977
74,743	74,842	3,985	3,652	3,319	2,986
74,843	74,942	3,995	3,662	3,329	2,996
74,943	75,042	4,004	3,671	3,338	3,005
75,043	75,142	4,013	3,680	3,347	3,014
75,143	75,242	4,022	3,689	3,356	3,023
75,243	75,342	4,032	3,699	3,366	3,033
75,343	75,442	4,041	3,708	3,375	3,042
75,443	75,542	4,050	3,717	3,384	3,051
75,543	75,642	4,060	3,727	3,394	3,061
75,643	75,742	4,069	3,736	3,403	3,070
75,743	75,842	4,078	3,745	3,412	3,079
75,843	75,942	4,088	3,755	3,422	3,089
75,943	76,042	4,097	3,764	3,431	3,098
76,043	76,142	4,106	3,773	3,440	3,107
76,143	76,242	4,115	3,782	3,449	3,116
76,243	76,342	4,125	3,792	3,459	3,126
76,343	76,442	4,134	3,801	3,468	3,135
76,443	76,542	4,143	3,810	3,477	3,144
76,543	76,642	4,153	3,820	3,487	3,154
76,643	76,742	4,162	3,829	3,496	3,163
76,743	76,842	4,171	3,838	3,505	3,172
76,843	76,942	4,181	3,848	3,515	3,182
76,943	77,042	4,190	3,857	3,524	3,191
77,043	77,142	4,199	3,866	3,533	3,200
77,143	77,242	4,208	3,875	3,542	3,209
77,243	77,342	4,218	3,885	3,552	3,219
77,343	77,442	4,227	3,894	3,561	3,228
77,443	77,542	4,236	3,903	3,570	3,237
77,543	77,642	4,246	3,913	3,580	3,247
77,643	77,742	4,255	3,922	3,589	3,256
77,743	77,842	4,264	3,931	3,598	3,265
77,843	77,942	4,274	3,941	3,608	3,275
77,943	78,042	4,283	3,950	3,617	3,284
78,043	78,142	4,292	3,959	3,626	3,293
78,143	78,242	4,301	3,968	3,635	3,302
78,243	78,342	4,311	3,978	3,645	3,312
78,343	78,442	4,320	3,987	3,654	3,321
78,443	78,542	4,329	3,996	3,663	3,330
78,543	78,642	4,339	4,006	3,673	3,340
78,643	78,742	4,348	4,015	3,682	3,349
78,743	78,842	4,357	4,024	3,691	3,358
78,843	78,942	4,367	4,034	3,701	3,368
78,943	79,042	4,376	4,043	3,710	3,377
79,043	79,142	4,385	4,052	3,719	3,386

Continued on next page.

# 2014 California 2EZ Table

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

**Single**  
(continued)

This table gives you credit of \$3,992 for your standard deduction, \$108 for your personal exemption credit, and \$333 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
79,143	79,242	4,394	4,061	3,728	3,395
79,243	79,342	4,404	4,071	3,738	3,405
79,343	79,442	4,413	4,080	3,747	3,414
79,443	79,542	4,422	4,089	3,756	3,423
79,543	79,642	4,432	4,099	3,766	3,433
79,643	79,742	4,441	4,108	3,775	3,442
79,743	79,842	4,450	4,117	3,784	3,451
79,843	79,942	4,460	4,127	3,794	3,461
79,943	80,042	4,469	4,136	3,803	3,470
80,043	80,142	4,478	4,145	3,812	3,479
80,143	80,242	4,487	4,154	3,821	3,488
80,243	80,342	4,497	4,164	3,831	3,498
80,343	80,442	4,506	4,173	3,840	3,507
80,443	80,542	4,515	4,182	3,849	3,516
80,543	80,642	4,525	4,192	3,859	3,526
80,643	80,742	4,534	4,201	3,868	3,535
80,743	80,842	4,543	4,210	3,877	3,544
80,843	80,942	4,553	4,220	3,887	3,554
80,943	81,042	4,562	4,229	3,896	3,563
81,043	81,142	4,571	4,238	3,905	3,572
81,143	81,242	4,580	4,247	3,914	3,581
81,243	81,342	4,590	4,257	3,924	3,591
81,343	81,442	4,599	4,266	3,933	3,600
81,443	81,542	4,608	4,275	3,942	3,609
81,543	81,642	4,618	4,285	3,952	3,619
81,643	81,742	4,627	4,294	3,961	3,628
81,743	81,842	4,636	4,303	3,970	3,637
81,843	81,942	4,646	4,313	3,980	3,647
81,943	82,042	4,655	4,322	3,989	3,656
82,043	82,142	4,664	4,331	3,998	3,665
82,143	82,242	4,673	4,340	4,007	3,674
82,243	82,342	4,683	4,350	4,017	3,684
82,343	82,442	4,692	4,359	4,026	3,693
82,443	82,542	4,701	4,368	4,035	3,702
82,543	82,642	4,711	4,378	4,045	3,712
82,643	82,742	4,720	4,387	4,054	3,721
82,743	82,842	4,729	4,396	4,063	3,730
82,843	82,942	4,739	4,406	4,073	3,740
82,943	83,042	4,748	4,415	4,082	3,749
83,043	83,142	4,757	4,424	4,091	3,758
83,143	83,242	4,766	4,433	4,100	3,767
83,243	83,342	4,776	4,443	4,110	3,777
83,343	83,442	4,785	4,452	4,119	3,786
83,443	83,542	4,794	4,461	4,128	3,795
83,543	83,642	4,804	4,471	4,138	3,805
83,643	83,742	4,813	4,480	4,147	3,814
83,743	83,842	4,822	4,489	4,156	3,823
83,843	83,942	4,832	4,499	4,166	3,833
83,943	84,042	4,841	4,508	4,175	3,842
84,043	84,142	4,850	4,517	4,184	3,851
84,143	84,242	4,859	4,526	4,193	3,860
84,243	84,342	4,869	4,536	4,203	3,870
84,343	84,442	4,878	4,545	4,212	3,879
84,443	84,542	4,887	4,554	4,221	3,888
84,543	84,642	4,897	4,564	4,231	3,898

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
84,643	84,742	4,906	4,573	4,240	3,907
84,743	84,842	4,915	4,582	4,249	3,916
84,843	84,942	4,925	4,592	4,259	3,926
84,943	85,042	4,934	4,601	4,268	3,935
85,043	85,142	4,943	4,610	4,277	3,944
85,143	85,242	4,952	4,619	4,286	3,953
85,243	85,342	4,962	4,629	4,296	3,963
85,343	85,442	4,971	4,638	4,305	3,972
85,443	85,542	4,980	4,647	4,314	3,981
85,543	85,642	4,990	4,657	4,324	3,991
85,643	85,742	4,999	4,666	4,333	4,000
85,743	85,842	5,008	4,675	4,342	4,009
85,843	85,942	5,018	4,685	4,352	4,019
85,943	86,042	5,027	4,694	4,361	4,028
86,043	86,142	5,036	4,703	4,370	4,037
86,143	86,242	5,045	4,712	4,379	4,046
86,243	86,342	5,055	4,722	4,389	4,056
86,343	86,442	5,064	4,731	4,398	4,065
86,443	86,542	5,073	4,740	4,407	4,074
86,543	86,642	5,083	4,750	4,417	4,084
86,643	86,742	5,092	4,759	4,426	4,093
86,743	86,842	5,101	4,768	4,435	4,102
86,843	86,942	5,111	4,778	4,445	4,112
86,943	87,042	5,120	4,787	4,454	4,121
87,043	87,142	5,129	4,796	4,463	4,130
87,143	87,242	5,138	4,805	4,472	4,139
87,243	87,342	5,148	4,815	4,482	4,149
87,343	87,442	5,157	4,824	4,491	4,158
87,443	87,542	5,166	4,833	4,500	4,167
87,543	87,642	5,176	4,843	4,510	4,177
87,643	87,742	5,185	4,852	4,519	4,186
87,743	87,842	5,194	4,861	4,528	4,195
87,843	87,942	5,204	4,871	4,538	4,205
87,943	88,042	5,213	4,880	4,547	4,214
88,043	88,142	5,222	4,889	4,556	4,223
88,143	88,242	5,231	4,898	4,565	4,232
88,243	88,342	5,241	4,908	4,575	4,242
88,343	88,442	5,250	4,917	4,584	4,251
88,443	88,542	5,259	4,926	4,593	4,260
88,543	88,642	5,269	4,936	4,603	4,270
88,643	88,742	5,278	4,945	4,612	4,279
88,743	88,842	5,287	4,954	4,621	4,288
88,843	88,942	5,297	4,964	4,631	4,298
88,943	89,042	5,306	4,973	4,640	4,307
89,043	89,142	5,315	4,982	4,649	4,316
89,143	89,242	5,324	4,991	4,658	4,325
89,243	89,342	5,334	5,001	4,668	4,335
89,343	89,442	5,343	5,010	4,677	4,344
89,443	89,542	5,352	5,019	4,686	4,353
89,543	89,642	5,362	5,029	4,696	4,363
89,643	89,742	5,371	5,038	4,705	4,372
89,743	89,842	5,380	5,047	4,714	4,381
89,843	89,942	5,390	5,057	4,724	4,391
89,943	90,042	5,399	5,066	4,733	4,400
90,043	90,142	5,408	5,075	4,742	4,409

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
90,143	90,242	5,417	5,084	4,751	4,418
90,243	90,342	5,427	5,094	4,761	4,428
90,343	90,442	5,436	5,103	4,770	4,437
90,443	90,542	5,445	5,112	4,779	4,446
90,543	90,642	5,455	5,122	4,789	4,456
90,643	90,742	5,464	5,131	4,798	4,465
90,743	90,842	5,473	5,140	4,807	4,474
90,843	90,942	5,483	5,150	4,817	4,484
90,943	91,042	5,492	5,159	4,826	4,493
91,043	91,142	5,501	5,168	4,835	4,502
91,143	91,242	5,510	5,177	4,844	4,511
91,243	91,342	5,520	5,187	4,854	4,521
91,343	91,442	5,529	5,196	4,863	4,530
91,443	91,542	5,538	5,205	4,872	4,539
91,543	91,642	5,548	5,215	4,882	4,549
91,643	91,742	5,557	5,224	4,891	4,558
91,743	91,842	5,566	5,233	4,900	4,567
91,843	91,942	5,576	5,243	4,910	4,577
91,943	92,042	5,585	5,252	4,919	4,586
92,043	92,142	5,594	5,261	4,928	4,595
92,143	92,242	5,603	5,270	4,937	4,604
92,243	92,342	5,613	5,280	4,947	4,614
92,343	92,442	5,622	5,289	4,956	4,623
92,443	92,542	5,631	5,298	4,965	4,632
92,543	92,642	5,641	5,308	4,975	4,642
92,643	92,742	5,650	5,317	4,984	4,651
92,743	92,842	5,659	5,326	4,993	4,660
92,843	92,942	5,669	5,336	5,003	4,670
92,943	93,042	5,678	5,345	5,012	4,679
93,043	93,142	5,687	5,354	5,021	4,688
93,143	93,242	5,696	5,363	5,030	4,697
93,243	93,342	5,706	5,373	5,040	4,707
93,343	93,442	5,715	5,382	5,049	4,716
93,443	93,542	5,724	5,391	5,058	4,725
93,543	93,642	5,734	5,401	5,068	4,735
93,643	93,742	5,743	5,410	5,077	4,744
93,743	93,842	5,752	5,419	5,086	4,753
93,843	93,942	5,762	5,429	5,096	4,763
93,943	94,042	5,771	5,438	5,105	4,772
94,043	94,142	5,780	5,447	5,114	4,781
94,143	94,242	5,789	5,456	5,123	4,790
94,243	94,342	5,799	5,466	5,133	4,800
94,343	94,442	5,808	5,475	5,142	4,809
94,443	94,542	5,817	5,484	5,151	4,818
94,543	94,642	5,827	5,494	5,161	4,828
94,643	94,742	5,836	5,503	5,170	4,837
94,743	94,842	5,845	5,512	5,179	4,846
94,843	94,942	5,855	5,522	5,189	4,856
94,943	95,042	5,864	5,531	5,198	4,865
95,043	95,142	5,873	5,540	5,207	4,874
95,143	95,242	5,882	5,549	5,216	4,883
95,243	95,342	5,892	5,559	5,226	4,893
95,343	95,442	5,901	5,568	5,235	4,902
95,443	95,542	5,910	5,577	5,244	4,911
95,543	95,642	5,920	5,587	5,254	4,921

Continued on next page.

# 2014 California 2EZ Table

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

**Single**  
(continued)

This table gives you credit of \$3,992 for your standard deduction, \$108 for your personal exemption credit, and \$333 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
95,643	95,742	5,929	5,596	5,263	4,930
95,743	95,842	5,938	5,605	5,272	4,939
95,843	95,942	5,948	5,615	5,282	4,949
95,943	96,042	5,957	5,624	5,291	4,958
96,043	96,142	5,966	5,633	5,300	4,967
96,143	96,242	5,975	5,642	5,309	4,976
96,243	96,342	5,985	5,652	5,319	4,986
96,343	96,442	5,994	5,661	5,328	4,995
96,443	96,542	6,003	5,670	5,337	5,004
96,543	96,642	6,013	5,680	5,347	5,014
96,643	96,742	6,022	5,689	5,356	5,023
96,743	96,842	6,031	5,698	5,365	5,032
96,843	96,942	6,041	5,708	5,375	5,042
96,943	97,042	6,050	5,717	5,384	5,051
97,043	97,142	6,059	5,726	5,393	5,060
97,143	97,242	6,068	5,735	5,402	5,069
97,243	97,342	6,078	5,745	5,412	5,079
97,343	97,442	6,087	5,754	5,421	5,088
97,443	97,542	6,096	5,763	5,430	5,097
97,543	97,642	6,106	5,773	5,440	5,107
97,643	97,742	6,115	5,782	5,449	5,116
97,743	97,842	6,124	5,791	5,458	5,125
97,843	97,942	6,134	5,801	5,468	5,135
97,943	98,042	6,143	5,810	5,477	5,144
98,043	98,142	6,152	5,819	5,486	5,153

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
98,143	98,242	6,161	5,828	5,495	5,162
98,243	98,342	6,171	5,838	5,505	5,172
98,343	98,442	6,180	5,847	5,514	5,181
98,443	98,542	6,189	5,856	5,523	5,190
98,543	98,642	6,199	5,866	5,533	5,200
98,643	98,742	6,208	5,875	5,542	5,209
98,743	98,842	6,217	5,884	5,551	5,218
98,843	98,942	6,227	5,894	5,561	5,228
98,943	99,042	6,236	5,903	5,570	5,237
99,043	99,142	6,245	5,912	5,579	5,246
99,143	99,242	6,254	5,921	5,588	5,255
99,243	99,342	6,264	5,931	5,598	5,265
99,343	99,442	6,273	5,940	5,607	5,274
99,443	99,542	6,282	5,949	5,616	5,283
99,543	99,642	6,292	5,959	5,626	5,293
99,643	99,742	6,301	5,968	5,635	5,302
99,743	99,842	6,310	5,977	5,644	5,311
99,843	99,942	6,320	5,987	5,654	5,321
99,943	100,000	6,329	5,996	5,663	5,330

<p>If Your Income is Over \$100,000 USE FORM 540, OR FILE ONLINE THROUGH CalFile and e-file. Go to <a href="http://ftb.ca.gov">ftb.ca.gov</a></p>
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# 2014 California 2EZ Table

# Married/RDP Filing Jointly or Qualifying Widow(er)

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

This table gives you credit of \$7,984 for your standard deduction, \$216 for your personal exemption credit, and \$333 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
0	26,534	0	0	0	0
26,535	26,634	1	0	0	0
26,635	26,734	3	0	0	0
26,735	26,834	5	0	0	0
26,835	26,934	7	0	0	0
26,935	27,034	9	0	0	0
27,035	27,134	11	0	0	0
27,135	27,234	13	0	0	0
27,235	27,334	15	0	0	0
27,335	27,434	17	0	0	0
27,435	27,534	19	0	0	0
27,535	27,634	21	0	0	0
27,635	27,734	23	0	0	0
27,735	27,834	25	0	0	0
27,835	27,934	27	0	0	0
27,935	28,034	29	0	0	0
28,035	28,134	31	0	0	0
28,135	28,234	33	0	0	0
28,235	28,334	35	0	0	0
28,335	28,434	37	0	0	0
28,435	28,534	39	0	0	0
28,535	28,634	41	0	0	0
28,635	28,734	43	0	0	0
28,735	28,834	45	0	0	0
28,835	28,934	47	0	0	0
28,935	29,034	49	0	0	0
29,035	29,134	51	0	0	0
29,135	29,234	53	0	0	0
29,235	29,334	55	0	0	0
29,335	29,434	57	0	0	0
29,435	29,534	59	0	0	0
29,535	29,634	61	0	0	0
29,635	29,734	63	0	0	0
29,735	29,834	65	0	0	0
29,835	29,934	67	0	0	0
29,935	30,034	69	0	0	0
30,035	30,134	71	0	0	0
30,135	30,234	73	0	0	0
30,235	30,334	75	0	0	0
30,335	30,434	77	0	0	0
30,435	30,534	79	0	0	0
30,535	30,634	81	0	0	0
30,635	30,734	83	0	0	0
30,735	30,834	85	0	0	0
30,835	30,934	87	0	0	0
30,935	31,034	89	0	0	0
31,035	31,134	91	0	0	0
31,135	31,234	93	0	0	0
31,235	31,334	95	0	0	0
31,335	31,434	97	0	0	0
31,435	31,534	99	0	0	0
31,535	31,634	101	0	0	0
31,635	31,734	103	0	0	0
31,735	31,834	105	0	0	0
31,835	31,934	107	0	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
31,935	32,034	109	0	0	0
32,035	32,134	111	0	0	0
32,135	32,234	113	0	0	0
32,235	32,334	115	0	0	0
32,335	32,434	117	0	0	0
32,435	32,534	119	0	0	0
32,535	32,634	121	0	0	0
32,635	32,734	123	0	0	0
32,735	32,834	125	0	0	0
32,835	32,934	127	0	0	0
32,935	33,034	129	0	0	0
33,035	33,134	131	0	0	0
33,135	33,234	133	0	0	0
33,235	33,334	135	0	0	0
33,335	33,434	137	0	0	0
33,435	33,534	139	0	0	0
33,535	33,634	141	0	0	0
33,635	33,734	143	0	0	0
33,735	33,834	145	0	0	0
33,835	33,934	147	0	0	0
33,935	34,034	149	0	0	0
34,035	34,134	151	0	0	0
34,135	34,234	153	0	0	0
34,235	34,334	155	0	0	0
34,335	34,434	157	0	0	0
34,435	34,534	159	0	0	0
34,535	34,634	161	0	0	0
34,635	34,734	163	0	0	0
34,735	34,834	165	0	0	0
34,835	34,934	167	0	0	0
34,935	35,034	169	0	0	0
35,035	35,134	171	0	0	0
35,135	35,234	173	0	0	0
35,235	35,334	175	0	0	0
35,335	35,434	177	0	0	0
35,435	35,534	179	0	0	0
35,535	35,634	181	0	0	0
35,635	35,734	183	0	0	0
35,735	35,834	185	0	0	0
35,835	35,934	187	0	0	0
35,935	36,034	189	0	0	0
36,035	36,134	191	0	0	0
36,135	36,234	193	0	0	0
36,235	36,334	195	0	0	0
36,335	36,434	197	0	0	0
36,435	36,534	199	0	0	0
36,535	36,634	201	0	0	0
36,635	36,734	203	0	0	0
36,735	36,834	205	0	0	0
36,835	36,934	207	0	0	0
36,935	37,034	209	0	0	0
37,035	37,134	211	0	0	0
37,135	37,234	213	0	0	0
37,235	37,334	215	0	0	0
37,335	37,434	217	0	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
37,435	37,534	219	0	0	0
37,535	37,634	221	0	0	0
37,635	37,734	223	0	0	0
37,735	37,834	225	0	0	0
37,835	37,934	227	0	0	0
37,935	38,034	229	0	0	0
38,035	38,134	231	0	0	0
38,135	38,234	233	0	0	0
38,235	38,334	235	0	0	0
38,335	38,434	237	0	0	0
38,435	38,534	239	0	0	0
38,535	38,634	241	0	0	0
38,635	38,734	243	0	0	0
38,735	38,834	245	0	0	0
38,835	38,934	247	0	0	0
38,935	39,034	249	0	0	0
39,035	39,134	251	0	0	0
39,135	39,234	253	0	0	0
39,235	39,334	255	0	0	0
39,335	39,434	257	0	0	0
39,435	39,534	259	0	0	0
39,535	39,634	261	0	0	0
39,635	39,734	263	0	0	0
39,735	39,834	265	0	0	0
39,835	39,934	267	0	0	0
39,935	40,034	269	0	0	0
40,035	40,134	271	0	0	0
40,135	40,234	273	0	0	0
40,235	40,334	275	0	0	0
40,335	40,434	277	0	0	0
40,435	40,534	279	0	0	0
40,535	40,634	281	0	0	0
40,635	40,734	283	0	0	0
40,735	40,834	285	0	0	0
40,835	40,934	287	0	0	0
40,935	41,034	289	0	0	0
41,035	41,134	291	0	0	0
41,135	41,234	293	0	0	0
41,235	41,334	295	0	0	0
41,335	41,434	297	0	0	0
41,435	41,534	299	0	0	0
41,535	41,634	301	0	0	0
41,635	41,734	303	0	0	0
41,735	41,834	305	0	0	0
41,835	41,934	307	0	0	0
41,935	42,034	309	0	0	0
42,035	42,134	311	0	0	0
42,135	42,234	313	0	0	0
42,235	42,334	315	0	0	0
42,335	42,434	317	0	0	0
42,435	42,534	319	0	0	0
42,535	42,634	321	0	0	0
42,635	42,734	323	0	0	0
42,735	42,834	325	0	0	0
42,835	42,934	327	0	0	0

Continued on next page.

# 2014 California 2EZ Table

# Married/RDP Filing Jointly or Qualifying Widow(er)

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

(continued)

This table gives you credit of \$7,984 for your standard deduction, \$216 for your personal exemption credit, and \$333 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
42,935	43,034	329	0	0	0
43,035	43,134	331	0	0	0
43,135	43,234	333	0	0	0
43,235	43,334	335	2	0	0
43,335	43,434	337	4	0	0
43,435	43,534	339	6	0	0
43,535	43,634	341	8	0	0
43,635	43,734	343	10	0	0
43,735	43,834	345	12	0	0
43,835	43,934	347	14	0	0
43,935	44,034	349	16	0	0
44,035	44,134	351	18	0	0
44,135	44,234	353	20	0	0
44,235	44,334	355	22	0	0
44,335	44,434	357	24	0	0
44,435	44,534	359	26	0	0
44,535	44,634	361	28	0	0
44,635	44,734	363	30	0	0
44,735	44,834	366	33	0	0
44,835	44,934	370	37	0	0
44,935	45,034	374	41	0	0
45,035	45,134	378	45	0	0
45,135	45,234	382	49	0	0
45,235	45,334	386	53	0	0
45,335	45,434	390	57	0	0
45,435	45,534	394	61	0	0
45,535	45,634	398	65	0	0
45,635	45,734	402	69	0	0
45,735	45,834	406	73	0	0
45,835	45,934	410	77	0	0
45,935	46,034	414	81	0	0
46,035	46,134	418	85	0	0
46,135	46,234	422	89	0	0
46,235	46,334	426	93	0	0
46,335	46,434	430	97	0	0
46,435	46,534	434	101	0	0
46,535	46,634	438	105	0	0
46,635	46,734	442	109	0	0
46,735	46,834	446	113	0	0
46,835	46,934	450	117	0	0
46,935	47,034	454	121	0	0
47,035	47,134	458	125	0	0
47,135	47,234	462	129	0	0
47,235	47,334	466	133	0	0
47,335	47,434	470	137	0	0
47,435	47,534	474	141	0	0
47,535	47,634	478	145	0	0
47,635	47,734	482	149	0	0
47,735	47,834	486	153	0	0
47,835	47,934	490	157	0	0
47,935	48,034	494	161	0	0
48,035	48,134	498	165	0	0
48,135	48,234	502	169	0	0
48,235	48,334	506	173	0	0
48,335	48,434	510	177	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
48,435	48,534	514	181	0	0
48,535	48,634	518	185	0	0
48,635	48,734	522	189	0	0
48,735	48,834	526	193	0	0
48,835	48,934	530	197	0	0
48,935	49,034	534	201	0	0
49,035	49,134	538	205	0	0
49,135	49,234	542	209	0	0
49,235	49,334	546	213	0	0
49,335	49,434	550	217	0	0
49,435	49,534	554	221	0	0
49,535	49,634	558	225	0	0
49,635	49,734	562	229	0	0
49,735	49,834	566	233	0	0
49,835	49,934	570	237	0	0
49,935	50,034	574	241	0	0
50,035	50,134	578	245	0	0
50,135	50,234	582	249	0	0
50,235	50,334	586	253	0	0
50,335	50,434	590	257	0	0
50,435	50,534	594	261	0	0
50,535	50,634	598	265	0	0
50,635	50,734	602	269	0	0
50,735	50,834	606	273	0	0
50,835	50,934	610	277	0	0
50,935	51,034	614	281	0	0
51,035	51,134	618	285	0	0
51,135	51,234	622	289	0	0
51,235	51,334	626	293	0	0
51,335	51,434	630	297	0	0
51,435	51,534	634	301	0	0
51,535	51,634	638	305	0	0
51,635	51,734	642	309	0	0
51,735	51,834	646	313	0	0
51,835	51,934	650	317	0	0
51,935	52,034	654	321	0	0
52,035	52,134	658	325	0	0
52,135	52,234	662	329	0	0
52,235	52,334	666	333	0	0
52,335	52,434	670	337	4	0
52,435	52,534	674	341	8	0
52,535	52,634	678	345	12	0
52,635	52,734	682	349	16	0
52,735	52,834	686	353	20	0
52,835	52,934	690	357	24	0
52,935	53,034	694	361	28	0
53,035	53,134	698	365	32	0
53,135	53,234	702	369	36	0
53,235	53,334	706	373	40	0
53,335	53,434	710	377	44	0
53,435	53,534	714	381	48	0
53,535	53,634	718	385	52	0
53,635	53,734	722	389	56	0
53,735	53,834	726	393	60	0
53,835	53,934	730	397	64	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
53,935	54,034	734	401	68	0
54,035	54,134	738	405	72	0
54,135	54,234	742	409	76	0
54,235	54,334	746	413	80	0
54,335	54,434	750	417	84	0
54,435	54,534	754	421	88	0
54,535	54,634	758	425	92	0
54,635	54,734	762	429	96	0
54,735	54,834	766	433	100	0
54,835	54,934	770	437	104	0
54,935	55,034	774	441	108	0
55,035	55,134	778	445	112	0
55,135	55,234	782	449	116	0
55,235	55,334	786	453	120	0
55,335	55,434	790	457	124	0
55,435	55,534	794	461	128	0
55,535	55,634	798	465	132	0
55,635	55,734	802	469	136	0
55,735	55,834	806	473	140	0
55,835	55,934	810	477	144	0
55,935	56,034	814	481	148	0
56,035	56,134	818	485	152	0
56,135	56,234	822	489	156	0
56,235	56,334	826	493	160	0
56,335	56,434	830	497	164	0
56,435	56,534	834	501	168	0
56,535	56,634	838	505	172	0
56,635	56,734	842	509	176	0
56,735	56,834	846	513	180	0
56,835	56,934	850	517	184	0
56,935	57,034	854	521	188	0
57,035	57,134	858	525	192	0
57,135	57,234	862	529	196	0
57,235	57,334	866	533	200	0
57,335	57,434	870	537	204	0
57,435	57,534	874	541	208	0
57,535	57,634	878	545	212	0
57,635	57,734	882	549	216	0
57,735	57,834	886	553	220	0
57,835	57,934	890	557	224	0
57,935	58,034	894	561	228	0
58,035	58,134	898	565	232	0
58,135	58,234	902	569	236	0
58,235	58,334	906	573	240	0
58,335	58,434	910	577	244	0
58,435	58,534	914	581	248	0
58,535	58,634	918	585	252	0
58,635	58,734	922	589	256	0
58,735	58,834	926	593	260	0
58,835	58,934	930	597	264	0
58,935	59,034	934	601	268	0
59,035	59,134	938	605	272	0
59,135	59,234	942	609	276	0
59,235	59,334	946	613	280	0
59,335	59,434	950	617	284	0

Continued on next page.

# 2014 California 2EZ Table

# Married/RDP Filing Jointly or Qualifying Widow(er)

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

(continued)

This table gives you credit of \$7,984 for your standard deduction, \$216 for your personal exemption credit, and \$333 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
59,435	59,534	954	621	288	0
59,535	59,634	958	625	292	0
59,635	59,734	962	629	296	0
59,735	59,834	966	633	300	0
59,835	59,934	970	637	304	0
59,935	60,034	974	641	308	0
60,035	60,134	978	645	312	0
60,135	60,234	982	649	316	0
60,235	60,334	986	653	320	0
60,335	60,434	990	657	324	0
60,435	60,534	994	661	328	0
60,535	60,634	998	665	332	0
60,635	60,734	1,002	669	336	3
60,735	60,834	1,006	673	340	7
60,835	60,934	1,010	677	344	11
60,935	61,034	1,014	681	348	15
61,035	61,134	1,018	685	352	19
61,135	61,234	1,022	689	356	23
61,235	61,334	1,026	693	360	27
61,335	61,434	1,030	697	364	31
61,435	61,534	1,034	701	368	35
61,535	61,634	1,038	705	372	39
61,635	61,734	1,042	709	376	43
61,735	61,834	1,046	713	380	47
61,835	61,934	1,050	717	384	51
61,935	62,034	1,054	721	388	55
62,035	62,134	1,058	725	392	59
62,135	62,234	1,062	729	396	63
62,235	62,334	1,066	733	400	67
62,335	62,434	1,070	737	404	71
62,435	62,534	1,074	741	408	75
62,535	62,634	1,078	745	412	79
62,635	62,734	1,082	749	416	83
62,735	62,834	1,086	753	420	87
62,835	62,934	1,090	757	424	91
62,935	63,034	1,094	761	428	95
63,035	63,134	1,098	765	432	99
63,135	63,234	1,102	769	436	103
63,235	63,334	1,106	773	440	107
63,335	63,434	1,110	777	444	111
63,435	63,534	1,114	781	448	115
63,535	63,634	1,118	785	452	119
63,635	63,734	1,122	789	456	123
63,735	63,834	1,126	793	460	127
63,835	63,934	1,130	797	464	131
63,935	64,034	1,134	801	468	135
64,035	64,134	1,138	805	472	139
64,135	64,234	1,142	809	476	143
64,235	64,334	1,146	813	480	147
64,335	64,434	1,150	817	484	151
64,435	64,534	1,154	821	488	155
64,535	64,634	1,158	825	492	159
64,635	64,734	1,162	829	496	163
64,735	64,834	1,166	833	500	167
64,835	64,934	1,170	837	504	171

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
64,935	65,034	1,174	841	508	175
65,035	65,134	1,178	845	512	179
65,135	65,234	1,182	849	516	183
65,235	65,334	1,186	853	520	187
65,335	65,434	1,190	857	524	191
65,435	65,534	1,194	861	528	195
65,535	65,634	1,198	865	532	199
65,635	65,734	1,202	869	536	203
65,735	65,834	1,206	873	540	207
65,835	65,934	1,210	877	544	211
65,935	66,034	1,214	881	548	215
66,035	66,134	1,220	887	554	221
66,135	66,234	1,226	893	560	227
66,235	66,334	1,232	899	566	233
66,335	66,434	1,238	905	572	239
66,435	66,534	1,244	911	578	245
66,535	66,634	1,250	917	584	251
66,635	66,734	1,256	923	590	257
66,735	66,834	1,262	929	596	263
66,835	66,934	1,268	935	602	269
66,935	67,034	1,274	941	608	275
67,035	67,134	1,280	947	614	281
67,135	67,234	1,286	953	620	287
67,235	67,334	1,292	959	626	293
67,335	67,434	1,298	965	632	299
67,435	67,534	1,304	971	638	305
67,535	67,634	1,310	977	644	311
67,635	67,734	1,316	983	650	317
67,735	67,834	1,322	989	656	323
67,835	67,934	1,328	995	662	329
67,935	68,034	1,334	1,001	668	335
68,035	68,134	1,340	1,007	674	341
68,135	68,234	1,346	1,013	680	347
68,235	68,334	1,352	1,019	686	353
68,335	68,434	1,358	1,025	692	359
68,435	68,534	1,364	1,031	698	365
68,535	68,634	1,370	1,037	704	371
68,635	68,734	1,376	1,043	710	377
68,735	68,834	1,382	1,049	716	383
68,835	68,934	1,388	1,055	722	389
68,935	69,034	1,394	1,061	728	395
69,035	69,134	1,400	1,067	734	401
69,135	69,234	1,406	1,073	740	407
69,235	69,334	1,412	1,079	746	413
69,335	69,434	1,418	1,085	752	419
69,435	69,534	1,424	1,091	758	425
69,535	69,634	1,430	1,097	764	431
69,635	69,734	1,436	1,103	770	437
69,735	69,834	1,442	1,109	776	443
69,835	69,934	1,448	1,115	782	449
69,935	70,034	1,454	1,121	788	455
70,035	70,134	1,460	1,127	794	461
70,135	70,234	1,466	1,133	800	467
70,235	70,334	1,472	1,139	806	473
70,335	70,434	1,478	1,145	812	479

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
70,435	70,534	1,484	1,151	818	485
70,535	70,634	1,490	1,157	824	491
70,635	70,734	1,496	1,163	830	497
70,735	70,834	1,502	1,169	836	503
70,835	70,934	1,508	1,175	842	509
70,935	71,034	1,514	1,181	848	515
71,035	71,134	1,520	1,187	854	521
71,135	71,234	1,526	1,193	860	527
71,235	71,334	1,532	1,199	866	533
71,335	71,434	1,538	1,205	872	539
71,435	71,534	1,544	1,211	878	545
71,535	71,634	1,550	1,217	884	551
71,635	71,734	1,556	1,223	890	557
71,735	71,834	1,562	1,229	896	563
71,835	71,934	1,568	1,235	902	569
71,935	72,034	1,574	1,241	908	575
72,035	72,134	1,580	1,247	914	581
72,135	72,234	1,586	1,253	920	587
72,235	72,334	1,592	1,259	926	593
72,335	72,434	1,598	1,265	932	599
72,435	72,534	1,604	1,271	938	605
72,535	72,634	1,610	1,277	944	611
72,635	72,734	1,616	1,283	950	617
72,735	72,834	1,622	1,289	956	623
72,835	72,934	1,628	1,295	962	629
72,935	73,034	1,634	1,301	968	635
73,035	73,134	1,640	1,307	974	641
73,135	73,234	1,646	1,313	980	647
73,235	73,334	1,652	1,319	986	653
73,335	73,434	1,658	1,325	992	659
73,435	73,534	1,664	1,331	998	665
73,535	73,634	1,670	1,337	1,004	671
73,635	73,734	1,676	1,343	1,010	677
73,735	73,834	1,682	1,349	1,016	683
73,835	73,934	1,688	1,355	1,022	689
73,935	74,034	1,694	1,361	1,028	695
74,035	74,134	1,700	1,367	1,034	701
74,135	74,234	1,706	1,373	1,040	707
74,235	74,334	1,712	1,379	1,046	713
74,335	74,434	1,718	1,385	1,052	719
74,435	74,534	1,724	1,391	1,058	725
74,535	74,634	1,730	1,397	1,064	731
74,635	74,734	1,736	1,403	1,070	737
74,735	74,834	1,742	1,409	1,076	743
74,835	74,934	1,748	1,415	1,082	749
74,935	75,034	1,754	1,421	1,088	755
75,035	75,134	1,760	1,427	1,094	761
75,135	75,234	1,766	1,433	1,100	767
75,235	75,334	1,772	1,439	1,106	773
75,335	75,434	1,778	1,445	1,112	779
75,435	75,534	1,784	1,451	1,118	785
75,535	75,634	1,790	1,457	1,124	791
75,635	75,734	1,796	1,463	1,130	797
75,735	75,834	1,802	1,469	1,136	803
75,835	75,934	1,808	1,475	1,142	809

Continued on next page.

# 2014 California 2EZ Table

# Married/RDP Filing Jointly or Qualifying Widow(er)

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

(continued)

This table gives you credit of \$7,984 for your standard deduction, \$216 for your personal exemption credit, and \$333 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents				
At Least	But not over	0	1	2	3	
75,935	76,034	1,814	1,481	1,148	815	
76,035	76,134	1,820	1,487	1,154	821	
76,135	76,234	1,826	1,493	1,160	827	
76,235	76,334	1,832	1,499	1,166	833	
76,335	76,434	1,838	1,505	1,172	839	
76,435	76,534	1,844	1,511	1,178	845	
76,535	76,634	1,850	1,517	1,184	851	
76,635	76,734	1,856	1,523	1,190	857	
76,735	76,834	1,862	1,529	1,196	863	
76,835	76,934	1,868	1,535	1,202	869	
76,935	77,034	1,874	1,541	1,208	875	
77,035	77,134	1,880	1,547	1,214	881	
77,135	77,234	1,886	1,553	1,220	887	
77,235	77,334	1,892	1,559	1,226	893	
77,335	77,434	1,898	1,565	1,232	899	
77,435	77,534	1,904	1,571	1,238	905	
77,535	77,634	1,910	1,577	1,244	911	
77,635	77,734	1,916	1,583	1,250	917	
77,735	77,834	1,922	1,589	1,256	923	
77,835	77,934	1,928	1,595	1,262	929	
77,935	78,034	1,934	1,601	1,268	935	
78,035	78,134	1,940	1,607	1,274	941	
78,135	78,234	1,946	1,613	1,280	947	
78,235	78,334	1,952	1,619	1,286	953	
78,335	78,434	1,958	1,625	1,292	959	
78,435	78,534	1,964	1,631	1,298	965	
78,535	78,634	1,970	1,637	1,304	971	
78,635	78,734	1,976	1,643	1,310	977	
78,735	78,834	1,982	1,649	1,316	983	
78,835	78,934	1,988	1,655	1,322	989	
78,935	79,034	1,994	1,661	1,328	995	
79,035	79,134	2,000	1,667	1,334	1,001	
79,135	79,234	2,006	1,673	1,340	1,007	
79,235	79,334	2,012	1,679	1,346	1,013	
79,335	79,434	2,018	1,685	1,352	1,019	
79,435	79,534	2,024	1,691	1,358	1,025	
79,535	79,634	2,030	1,697	1,364	1,031	
79,635	79,734	2,036	1,703	1,370	1,037	
79,735	79,834	2,042	1,709	1,376	1,043	
79,835	79,934	2,048	1,715	1,382	1,049	
79,935	80,034	2,054	1,721	1,388	1,055	
80,035	80,134	2,060	1,727	1,394	1,061	
80,135	80,234	2,066	1,733	1,400	1,067	
80,235	80,334	2,072	1,739	1,406	1,073	
80,335	80,434	2,078	1,745	1,412	1,079	
80,435	80,534	2,084	1,751	1,418	1,085	
80,535	80,634	2,090	1,757	1,424	1,091	
80,635	80,734	2,096	1,763	1,430	1,097	
80,735	80,834	2,102	1,769	1,436	1,103	
80,835	80,934	2,108	1,775	1,442	1,109	
80,935	81,034	2,114	1,781	1,448	1,115	
81,035	81,134	2,120	1,787	1,454	1,121	
81,135	81,234	2,126	1,793	1,460	1,127	
81,235	81,334	2,132	1,799	1,466	1,133	
81,335	81,434	2,138	1,805	1,472	1,139	

If Your Income is...		Number of Dependents				
At Least	But not over	0	1	2	3	
81,435	81,534	2,144	1,811	1,478	1,145	
81,535	81,634	2,150	1,817	1,484	1,151	
81,635	81,734	2,156	1,823	1,490	1,157	
81,735	81,834	2,162	1,829	1,496	1,163	
81,835	81,934	2,168	1,835	1,502	1,169	
81,935	82,034	2,174	1,841	1,508	1,175	
82,035	82,134	2,180	1,847	1,514	1,181	
82,135	82,234	2,186	1,853	1,520	1,187	
82,235	82,334	2,192	1,859	1,526	1,193	
82,335	82,434	2,198	1,865	1,532	1,199	
82,435	82,534	2,204	1,871	1,538	1,205	
82,535	82,634	2,210	1,877	1,544	1,211	
82,635	82,734	2,216	1,883	1,550	1,217	
82,735	82,834	2,222	1,889	1,556	1,223	
82,835	82,934	2,228	1,895	1,562	1,229	
82,935	83,034	2,234	1,901	1,568	1,235	
83,035	83,134	2,240	1,907	1,574	1,241	
83,135	83,234	2,246	1,913	1,580	1,247	
83,235	83,334	2,252	1,919	1,586	1,253	
83,335	83,434	2,258	1,925	1,592	1,259	
83,435	83,534	2,264	1,931	1,598	1,265	
83,535	83,634	2,270	1,937	1,604	1,271	
83,635	83,734	2,276	1,943	1,610	1,277	
83,735	83,834	2,282	1,949	1,616	1,283	
83,835	83,934	2,288	1,955	1,622	1,289	
83,935	84,034	2,294	1,961	1,628	1,295	
84,035	84,134	2,300	1,967	1,634	1,301	
84,135	84,234	2,306	1,973	1,640	1,307	
84,235	84,334	2,312	1,979	1,646	1,313	
84,335	84,434	2,318	1,985	1,652	1,319	
84,435	84,534	2,324	1,991	1,658	1,325	
84,535	84,634	2,330	1,997	1,664	1,331	
84,635	84,734	2,336	2,003	1,670	1,337	
84,735	84,834	2,342	2,009	1,676	1,343	
84,835	84,934	2,348	2,015	1,682	1,349	
84,935	85,034	2,354	2,021	1,688	1,355	
85,035	85,134	2,360	2,027	1,694	1,361	
85,135	85,234	2,366	2,033	1,700	1,367	
85,235	85,334	2,372	2,039	1,706	1,373	
85,335	85,434	2,378	2,045	1,712	1,379	
85,435	85,534	2,384	2,051	1,718	1,385	
85,535	85,634	2,390	2,057	1,724	1,391	
85,635	85,734	2,396	2,063	1,730	1,397	
85,735	85,834	2,402	2,069	1,736	1,403	
85,835	85,934	2,408	2,075	1,742	1,409	
85,935	86,034	2,414	2,081	1,748	1,415	
86,035	86,134	2,420	2,087	1,754	1,421	
86,135	86,234	2,426	2,093	1,760	1,427	
86,235	86,334	2,432	2,099	1,766	1,433	
86,335	86,434	2,438	2,105	1,772	1,439	
86,435	86,534	2,444	2,111	1,778	1,445	
86,535	86,634	2,450	2,117	1,784	1,451	
86,635	86,734	2,456	2,123	1,790	1,457	
86,735	86,834	2,462	2,129	1,796	1,463	
86,835	86,934	2,468	2,135	1,802	1,469	

If Your Income is...		Number of Dependents				
At Least	But not over	0	1	2	3	
86,935	87,034	2,474	2,141	1,808	1,475	
87,035	87,134	2,480	2,147	1,814	1,481	
87,135	87,234	2,486	2,153	1,820	1,487	
87,235	87,334	2,492	2,159	1,826	1,493	
87,335	87,434	2,498	2,165	1,832	1,499	
87,435	87,534	2,504	2,171	1,838	1,505	
87,535	87,634	2,510	2,177	1,844	1,511	
87,635	87,734	2,516	2,183	1,850	1,517	
87,735	87,834	2,522	2,189	1,856	1,523	
87,835	87,934	2,528	2,195	1,862	1,529	
87,935	88,034	2,534	2,201	1,868	1,535	
88,035	88,134	2,540	2,207	1,874	1,541	
88,135	88,234	2,546	2,213	1,880	1,547	
88,235	88,334	2,552	2,219	1,886	1,553	
88,335	88,434	2,558	2,225	1,892	1,559	
88,435	88,534	2,564	2,231	1,898	1,565	
88,535	88,634	2,570	2,237	1,904	1,571	
88,635	88,734	2,576	2,243	1,910	1,577	
88,735	88,834	2,582	2,249	1,916	1,583	
88,835	88,934	2,588	2,255	1,922	1,589	
88,935	89,034	2,594	2,261	1,928	1,595	
89,035	89,134	2,600	2,267	1,934	1,601	
89,135	89,234	2,606	2,273	1,940	1,607	
89,235	89,334	2,612	2,279	1,946	1,613	
89,335	89,434	2,618	2,285	1,952	1,619	
89,435	89,534	2,624	2,291	1,958	1,625	
89,535	89,634	2,630	2,297	1,964	1,631	
89,635	89,734	2,636	2,303	1,970	1,637	
89,735	89,834	2,642	2,309	1,976	1,643	
89,835	89,934	2,648	2,315	1,982	1,649	
89,935	90,034	2,654	2,321	1,988	1,655	
90,035	90,134	2,660	2,327	1,994	1,661	
90,135	90,234	2,666	2,333	1,999	1,667	
90,235	90,334	2,672	2,339	2,005	1,673	
90,335	90,434	2,678	2,345	2,011	1,679	
90,435	90,534	2,684	2,351	2,017	1,685	
90,535	90,634	2,690	2,357	2,023	1,691	
90,635	90,734	2,696	2,363	2,029	1,697	
90,735	90,834	2,702	2,369	2,035	1,703	
90,835	90,934	2,708	2,375	2,041	1,709	
90,935	91,034	2,714	2,381	2,047	1,715	
91,035	91,134	2,720	2,387	2,053	1,721	
91,135	91,234	2,726	2,393	2,059	1,727	
91,235	91,334	2,732	2,399	2,065	1,733	
91,335	91,434	2,738	2,405	2,071	1,739	
91,435	91,534	2,744	2,411	2,077	1,745	
91,535	91,634	2,750	2,417	2,083	1,751	
91,635	91,734	2,756	2,423	2,089	1,757	
91,735	91,834	2,762	2,429	2,095	1,763	
91,835	91,934	2,768	2,435	2,101	1,769	
91,935	92,034	2,774	2,441	2,107	1,775	
92,035	92,134	2,780	2,447	2,113	1,781	
92,135	92,234	2,786	2,453	2,119	1,787	
92,235	92,334	2,792	2,459	2,125	1,793	
92,335	92,434	2,798	2,465	2,131	1,799	
92,435	92,534	2,804	2,471	2,137	1,805	
92,535	92,634	2,810	2,477	2,143	1,811	
92,635	92,734	2,816	2,483	2,149	1,817	
92,735	92,834	2,822	2,489	2,155	1,823	
92,835	92,934	2,828	2,495	2,161	1,829	
92,935	93,034	2,834	2,501	2,167	1,835	
93,035	93,134	2,840	2,507	2,173	1,841	
93,135	93,234	2,846	2,513	2,179	1,847	
93,235	93,334	2,852	2,519			

# 2014 California 2EZ Table

# Married/RDP Filing Jointly or Qualifying Widow(er)

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

(continued)

This table gives you credit of \$7,984 for your standard deduction, \$216 for your personal exemption credit, and \$333 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
92,435	92,534	2,884	2,551	2,218	1,885
92,535	92,634	2,892	2,559	2,226	1,893
92,635	92,734	2,900	2,567	2,234	1,901
92,735	92,834	2,908	2,575	2,242	1,909
92,835	92,934	2,916	2,583	2,250	1,917
92,935	93,034	2,924	2,591	2,258	1,925
93,035	93,134	2,932	2,599	2,266	1,933
93,135	93,234	2,940	2,607	2,274	1,941
93,235	93,334	2,948	2,615	2,282	1,949
93,335	93,434	2,956	2,623	2,290	1,957
93,435	93,534	2,964	2,631	2,298	1,965
93,535	93,634	2,972	2,639	2,306	1,973
93,635	93,734	2,980	2,647	2,314	1,981
93,735	93,834	2,988	2,655	2,322	1,989
93,835	93,934	2,996	2,663	2,330	1,997
93,935	94,034	3,004	2,671	2,338	2,005
94,035	94,134	3,012	2,679	2,346	2,013
94,135	94,234	3,020	2,687	2,354	2,021
94,235	94,334	3,028	2,695	2,362	2,029
94,335	94,434	3,036	2,703	2,370	2,037
94,435	94,534	3,044	2,711	2,378	2,045
94,535	94,634	3,052	2,719	2,386	2,053
94,635	94,734	3,060	2,727	2,394	2,061
94,735	94,834	3,068	2,735	2,402	2,069
94,835	94,934	3,076	2,743	2,410	2,077
94,935	95,034	3,084	2,751	2,418	2,085
95,035	95,134	3,092	2,759	2,426	2,093
95,135	95,234	3,100	2,767	2,434	2,101
95,235	95,334	3,108	2,775	2,442	2,109
95,335	95,434	3,116	2,783	2,450	2,117
95,435	95,534	3,124	2,791	2,458	2,125
95,535	95,634	3,132	2,799	2,466	2,133
95,635	95,734	3,140	2,807	2,474	2,141
95,735	95,834	3,148	2,815	2,482	2,149
95,835	95,934	3,156	2,823	2,490	2,157
95,935	96,034	3,164	2,831	2,498	2,165
96,035	96,134	3,172	2,839	2,506	2,173
96,135	96,234	3,180	2,847	2,514	2,181
96,235	96,334	3,188	2,855	2,522	2,189
96,335	96,434	3,196	2,863	2,530	2,197
96,435	96,534	3,204	2,871	2,538	2,205
96,535	96,634	3,212	2,879	2,546	2,213
96,635	96,734	3,220	2,887	2,554	2,221
96,735	96,834	3,228	2,895	2,562	2,229
96,835	96,934	3,236	2,903	2,570	2,237
96,935	97,034	3,244	2,911	2,578	2,245
97,035	97,134	3,252	2,919	2,586	2,253
97,135	97,234	3,260	2,927	2,594	2,261
97,235	97,334	3,268	2,935	2,602	2,269
97,335	97,434	3,276	2,943	2,610	2,277
97,435	97,534	3,284	2,951	2,618	2,285
97,535	97,634	3,292	2,959	2,626	2,293
97,635	97,734	3,300	2,967	2,634	2,301
97,735	97,834	3,308	2,975	2,642	2,309
97,835	97,934	3,316	2,983	2,650	2,317

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
97,935	98,034	3,324	2,991	2,658	2,325
98,035	98,134	3,332	2,999	2,666	2,333
98,135	98,234	3,340	3,007	2,674	2,341
98,235	98,334	3,348	3,015	2,682	2,349
98,335	98,434	3,356	3,023	2,690	2,357
98,435	98,534	3,364	3,031	2,698	2,365
98,535	98,634	3,372	3,039	2,706	2,373
98,635	98,734	3,380	3,047	2,714	2,381
98,735	98,834	3,388	3,055	2,722	2,389
98,835	98,934	3,396	3,063	2,730	2,397
98,935	99,034	3,404	3,071	2,738	2,405
99,035	99,134	3,412	3,079	2,746	2,413
99,135	99,234	3,420	3,087	2,754	2,421
99,235	99,334	3,428	3,095	2,762	2,429
99,335	99,434	3,436	3,103	2,770	2,437
99,435	99,534	3,444	3,111	2,778	2,445
99,535	99,634	3,452	3,119	2,786	2,453
99,635	99,734	3,460	3,127	2,794	2,461
99,735	99,834	3,468	3,135	2,802	2,469
99,835	99,934	3,476	3,143	2,810	2,477
99,935	100,034	3,484	3,151	2,818	2,485
100,035	100,134	3,492	3,159	2,826	2,493
100,135	100,234	3,500	3,167	2,834	2,501
100,235	100,334	3,508	3,175	2,842	2,509
100,335	100,434	3,516	3,183	2,850	2,517
100,435	100,534	3,524	3,191	2,858	2,525
100,535	100,634	3,532	3,199	2,866	2,533
100,635	100,734	3,540	3,207	2,874	2,541
100,735	100,834	3,548	3,215	2,882	2,549
100,835	100,934	3,556	3,223	2,890	2,557
100,935	101,034	3,564	3,231	2,898	2,565
101,035	101,134	3,572	3,239	2,906	2,573
101,135	101,234	3,580	3,247	2,914	2,581
101,235	101,334	3,588	3,255	2,922	2,589
101,335	101,434	3,596	3,263	2,930	2,597
101,435	101,534	3,604	3,271	2,938	2,605
101,535	101,634	3,612	3,279	2,946	2,613
101,635	101,734	3,620	3,287	2,954	2,621
101,735	101,834	3,628	3,295	2,962	2,629
101,835	101,934	3,636	3,303	2,970	2,637
101,935	102,034	3,644	3,311	2,978	2,645
102,035	102,134	3,652	3,319	2,986	2,653
102,135	102,234	3,660	3,327	2,994	2,661
102,235	102,334	3,668	3,335	3,002	2,669
102,335	102,434	3,676	3,343	3,010	2,677
102,435	102,534	3,684	3,351	3,018	2,685
102,535	102,634	3,692	3,359	3,026	2,693
102,635	102,734	3,700	3,367	3,034	2,701
102,735	102,834	3,708	3,375	3,042	2,709
102,835	102,934	3,716	3,383	3,050	2,717
102,935	103,034	3,724	3,391	3,058	2,725
103,035	103,134	3,732	3,399	3,066	2,733
103,135	103,234	3,740	3,407	3,074	2,741
103,235	103,334	3,748	3,415	3,082	2,749
103,335	103,434	3,756	3,423	3,090	2,757

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
103,435	103,534	3,764	3,431	3,098	2,765
103,535	103,634	3,772	3,439	3,106	2,773
103,635	103,734	3,780	3,447	3,114	2,781
103,735	103,834	3,788	3,455	3,122	2,789
103,835	103,934	3,796	3,463	3,130	2,797
103,935	104,034	3,804	3,471	3,138	2,805
104,035	104,134	3,812	3,479	3,146	2,813
104,135	104,234	3,820	3,487	3,154	2,821
104,235	104,334	3,828	3,495	3,162	2,829
104,335	104,434	3,836	3,503	3,170	2,837
104,435	104,534	3,844	3,511	3,178	2,845
104,535	104,634	3,852	3,519	3,186	2,853
104,635	104,734	3,860	3,527	3,194	2,861
104,735	104,834	3,868	3,535	3,202	2,869
104,835	104,934	3,876	3,543	3,210	2,877
104,935	105,034	3,884	3,551	3,218	2,885
105,035	105,134	3,892	3,559	3,226	2,893
105,135	105,234	3,900	3,567	3,234	2,901
105,235	105,334	3,908	3,575	3,242	2,909
105,335	105,434	3,916	3,583	3,250	2,917
105,435	105,534	3,924	3,591	3,258	2,925
105,535	105,634	3,932	3,599	3,266	2,933
105,635	105,734	3,940	3,607	3,274	2,941
105,735	105,834	3,948	3,615	3,282	2,949
105,835	105,934	3,956	3,623	3,290	2,957
105,935	106,034	3,964	3,631	3,298	2,965
106,035	106,134	3,972	3,639	3,306	2,973
106,135	106,234	3,980	3,647	3,314	2,981
106,235	106,334	3,988	3,655	3,322	2,989
106,335	106,434	3,996	3,663	3,330	2,997
106,435	106,534	4,004	3,671	3,338	3,005
106,535	106,634	4,012	3,679	3,346	3,013
106,635	106,734	4,020	3,687	3,354	3,021
106,735	106,834	4,028	3,695	3,362	3,029
106,835	106,934	4,036	3,703	3,370	3,037
106,935	107,034	4,044	3,711	3,378	3,045
107,035	107,134	4,052	3,719	3,386	3,053
107,135	107,234	4,060	3,727	3,394	3,061
107,235	107,334	4,068	3,735	3,402	3,069
107,335	107,434	4,076	3,743	3,410	3,077
107,435	107,534	4,084	3,751	3,418	3,085
107,535	107,634	4,092	3,759	3,426	3,093
107,635	107,734	4,100	3,767	3,434	3,101
107,735	107,834	4,108	3,775	3,442	3,109
107,835	107,934	4,116	3,783	3,450	3,117
107,935	108,034	4,124	3,791	3,458	3,125
108,035	108,134	4,132	3,799	3,466	3,133
108,135	108,234	4,140	3,807	3,474	3,141
108,235	108,334	4,148	3,815	3,482	3,149
108,335	108,434	4,156	3,823	3,490	3,157
108,435	108,534	4,164	3,831	3,498	3,165
108,535	108,634	4,172	3,839	3,506	3,173
108,635	108,734	4,180	3,847	3,514	3,181
108,735	108,834	4,188	3,855	3,522	3,189
108,835	108,934	4,196	3,863	3,530	3,197

Continued on next page.

# 2014 California 2EZ Table

# Married/RDP Filing Jointly or Qualifying Widow(er)

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

(continued)

This table gives you credit of \$7,984 for your standard deduction, \$216 for your personal exemption credit, and \$333 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
108,935	109,034	4,204	3,871	3,538	3,205
109,035	109,134	4,212	3,879	3,546	3,213
109,135	109,234	4,220	3,887	3,554	3,221
109,235	109,334	4,228	3,895	3,562	3,229
109,335	109,434	4,236	3,903	3,570	3,237
109,435	109,534	4,244	3,911	3,578	3,245
109,535	109,634	4,252	3,919	3,586	3,253
109,635	109,734	4,260	3,927	3,594	3,261
109,735	109,834	4,269	3,936	3,603	3,270
109,835	109,934	4,278	3,945	3,612	3,279
109,935	110,034	4,288	3,955	3,622	3,289
110,035	110,134	4,297	3,964	3,631	3,298
110,135	110,234	4,306	3,973	3,640	3,307
110,235	110,334	4,316	3,983	3,650	3,317
110,335	110,434	4,325	3,992	3,659	3,326
110,435	110,534	4,334	4,001	3,668	3,335
110,535	110,634	4,344	4,011	3,678	3,345
110,635	110,734	4,353	4,020	3,687	3,354
110,735	110,834	4,362	4,029	3,696	3,363
110,835	110,934	4,371	4,038	3,705	3,372
110,935	111,034	4,381	4,048	3,715	3,382
111,035	111,134	4,390	4,057	3,724	3,391
111,135	111,234	4,399	4,066	3,733	3,400
111,235	111,334	4,409	4,076	3,743	3,410
111,335	111,434	4,418	4,085	3,752	3,419
111,435	111,534	4,427	4,094	3,761	3,428
111,535	111,634	4,437	4,104	3,771	3,438
111,635	111,734	4,446	4,113	3,780	3,447
111,735	111,834	4,455	4,122	3,789	3,456
111,835	111,934	4,464	4,131	3,798	3,465
111,935	112,034	4,474	4,141	3,808	3,475
112,035	112,134	4,483	4,150	3,817	3,484
112,135	112,234	4,492	4,159	3,826	3,493
112,235	112,334	4,502	4,169	3,836	3,503
112,335	112,434	4,511	4,178	3,845	3,512
112,435	112,534	4,520	4,187	3,854	3,521
112,535	112,634	4,530	4,197	3,864	3,531
112,635	112,734	4,539	4,206	3,873	3,540
112,735	112,834	4,548	4,215	3,882	3,549
112,835	112,934	4,557	4,224	3,891	3,558
112,935	113,034	4,567	4,234	3,901	3,568
113,035	113,134	4,576	4,243	3,910	3,577
113,135	113,234	4,585	4,252	3,919	3,586
113,235	113,334	4,595	4,262	3,929	3,596
113,335	113,434	4,604	4,271	3,938	3,605
113,435	113,534	4,613	4,280	3,947	3,614
113,535	113,634	4,623	4,290	3,957	3,624
113,635	113,734	4,632	4,299	3,966	3,633
113,735	113,834	4,641	4,308	3,975	3,642
113,835	113,934	4,650	4,317	3,984	3,651
113,935	114,034	4,660	4,327	3,994	3,661
114,035	114,134	4,669	4,336	4,003	3,670
114,135	114,234	4,678	4,345	4,012	3,679
114,235	114,334	4,688	4,355	4,022	3,689
114,335	114,434	4,697	4,364	4,031	3,698

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
114,435	114,534	4,706	4,373	4,040	3,707
114,535	114,634	4,716	4,383	4,050	3,717
114,635	114,734	4,725	4,392	4,059	3,726
114,735	114,834	4,734	4,401	4,068	3,735
114,835	114,934	4,743	4,410	4,077	3,744
114,935	115,034	4,753	4,420	4,087	3,754
115,035	115,134	4,762	4,429	4,096	3,763
115,135	115,234	4,771	4,438	4,105	3,772
115,235	115,334	4,781	4,448	4,115	3,782
115,335	115,434	4,790	4,457	4,124	3,791
115,435	115,534	4,799	4,466	4,133	3,800
115,535	115,634	4,809	4,476	4,143	3,810
115,635	115,734	4,818	4,485	4,152	3,819
115,735	115,834	4,827	4,494	4,161	3,828
115,835	115,934	4,836	4,503	4,170	3,837
115,935	116,034	4,846	4,513	4,180	3,847
116,035	116,134	4,855	4,522	4,189	3,856
116,135	116,234	4,864	4,531	4,198	3,865
116,235	116,334	4,874	4,541	4,208	3,875
116,335	116,434	4,883	4,550	4,217	3,884
116,435	116,534	4,892	4,559	4,226	3,893
116,535	116,634	4,902	4,569	4,236	3,903
116,635	116,734	4,911	4,578	4,245	3,912
116,735	116,834	4,920	4,587	4,254	3,921
116,835	116,934	4,929	4,596	4,263	3,930
116,935	117,034	4,939	4,606	4,273	3,940
117,035	117,134	4,948	4,615	4,282	3,949
117,135	117,234	4,957	4,624	4,291	3,958
117,235	117,334	4,967	4,634	4,301	3,968
117,335	117,434	4,976	4,643	4,310	3,977
117,435	117,534	4,985	4,652	4,319	3,986
117,535	117,634	4,995	4,662	4,329	3,996
117,635	117,734	5,004	4,671	4,338	4,005
117,735	117,834	5,013	4,680	4,347	4,014
117,835	117,934	5,022	4,689	4,356	4,023
117,935	118,034	5,032	4,699	4,366	4,033
118,035	118,134	5,041	4,708	4,375	4,042
118,135	118,234	5,050	4,717	4,384	4,051
118,235	118,334	5,060	4,727	4,394	4,061
118,335	118,434	5,069	4,736	4,403	4,070
118,435	118,534	5,078	4,745	4,412	4,079
118,535	118,634	5,088	4,755	4,422	4,089
118,635	118,734	5,097	4,764	4,431	4,098
118,735	118,834	5,106	4,773	4,440	4,107
118,835	118,934	5,115	4,782	4,449	4,116
118,935	119,034	5,125	4,792	4,459	4,126
119,035	119,134	5,134	4,801	4,468	4,135
119,135	119,234	5,143	4,810	4,477	4,144
119,235	119,334	5,153	4,820	4,487	4,154
119,335	119,434	5,162	4,829	4,496	4,163
119,435	119,534	5,171	4,838	4,505	4,172
119,535	119,634	5,181	4,848	4,515	4,182
119,635	119,734	5,190	4,857	4,524	4,191
119,735	119,834	5,199	4,866	4,533	4,200
119,835	119,934	5,208	4,875	4,542	4,209

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
119,935	120,034	5,218	4,885	4,552	4,219
120,035	120,134	5,227	4,894	4,561	4,228
120,135	120,234	5,236	4,903	4,570	4,237
120,235	120,334	5,246	4,913	4,580	4,247
120,335	120,434	5,255	4,922	4,589	4,256
120,435	120,534	5,264	4,931	4,598	4,265
120,535	120,634	5,274	4,941	4,608	4,275
120,635	120,734	5,283	4,950	4,617	4,284
120,735	120,834	5,292	4,959	4,626	4,293
120,835	120,934	5,301	4,968	4,635	4,302
120,935	121,034	5,311	4,978	4,645	4,312
121,035	121,134	5,320	4,987	4,654	4,321
121,135	121,234	5,329	4,996	4,663	4,330
121,235	121,334	5,339	5,006	4,673	4,340
121,335	121,434	5,348	5,015	4,682	4,349
121,435	121,534	5,357	5,024	4,691	4,358
121,535	121,634	5,367	5,034	4,701	4,368
121,635	121,734	5,376	5,043	4,710	4,377
121,735	121,834	5,385	5,052	4,719	4,386
121,835	121,934	5,394	5,061	4,728	4,395
121,935	122,034	5,404	5,071	4,738	4,405
122,035	122,134	5,413	5,080	4,747	4,414
122,135	122,234	5,422	5,089	4,756	4,423
122,235	122,334	5,432	5,099	4,766	4,433
122,335	122,434	5,441	5,108	4,775	4,442
122,435	122,534	5,450	5,117	4,784	4,451
122,535	122,634	5,460	5,127	4,794	4,461
122,635	122,734	5,469	5,136	4,803	4,470
122,735	122,834	5,478	5,145	4,812	4,479
122,835	122,934	5,487	5,154	4,821	4,488
122,935	123,034	5,497	5,164	4,831	4,498
123,035	123,134	5,506	5,173	4,840	4,507
123,135	123,234	5,515	5,182	4,849	4,516
123,235	123,334	5,525	5,192	4,859	4,526
123,335	123,434	5,534	5,201	4,868	4,535
123,435	123,534	5,543	5,210	4,877	4,544
123,535	123,634	5,553	5,220	4,887	4,554
123,635	123,734	5,562	5,229	4,896	4,563
123,735	123,834	5,571	5,238	4,905	4,572
123,835	123,934	5,580	5,247	4,914	4,581
123,935	124,034	5,590	5,257	4,924	4,591
124,035	124,134	5,599	5,266	4,933	4,600
124,135	124,234	5,608	5,275	4,942	4,609
124,235	124,334	5,618	5,285	4,952	4,619
124,335	124,434	5,627	5,294	4,961	4,628
124,435	124,534	5,636	5,303	4,970	4,637
124,535	124,634	5,646	5,313	4,980	4,647
124,635	124,734	5,655	5,322	4,989	4,656
124,735	124,834	5,664	5,331	4,998	4,665
124,835	124,934	5,673	5,340	5,007	4,674
124,935	125,034	5,683	5,350	5,017	4,684
125,035	125,134	5,692	5,359	5,026	4,693
125,135	125,234	5,701	5,368	5,035	4,702
125,235	125,334	5,711	5,378	5,045	4,712
125,335	125,434	5,720	5,387	5,054	4,721

Continued on next page.

# 2014 California 2EZ Table

# Married/RDP Filing Jointly or Qualifying Widow(er)

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

(continued)

This table gives you credit of \$7,984 for your standard deduction, \$216 for your personal exemption credit, and \$333 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
125,435	125,534	5,729	5,396	5,063	4,730
125,535	125,634	5,739	5,406	5,073	4,740
125,635	125,734	5,748	5,415	5,082	4,749
125,735	125,834	5,757	5,424	5,091	4,758
125,835	125,934	5,766	5,433	5,100	4,767
125,935	126,034	5,776	5,443	5,110	4,777
126,035	126,134	5,785	5,452	5,119	4,786
126,135	126,234	5,794	5,461	5,128	4,795
126,235	126,334	5,804	5,471	5,138	4,805
126,335	126,434	5,813	5,480	5,147	4,814
126,435	126,534	5,822	5,489	5,156	4,823
126,535	126,634	5,832	5,499	5,166	4,833
126,635	126,734	5,841	5,508	5,175	4,842
126,735	126,834	5,850	5,517	5,184	4,851
126,835	126,934	5,859	5,526	5,193	4,860
126,935	127,034	5,869	5,536	5,203	4,870
127,035	127,134	5,878	5,545	5,212	4,879
127,135	127,234	5,887	5,554	5,221	4,888
127,235	127,334	5,897	5,564	5,231	4,898
127,335	127,434	5,906	5,573	5,240	4,907
127,435	127,534	5,915	5,582	5,249	4,916
127,535	127,634	5,925	5,592	5,259	4,926
127,635	127,734	5,934	5,601	5,268	4,935
127,735	127,834	5,943	5,610	5,277	4,944
127,835	127,934	5,952	5,619	5,286	4,953
127,935	128,034	5,962	5,629	5,296	4,963
128,035	128,134	5,971	5,638	5,305	4,972
128,135	128,234	5,980	5,647	5,314	4,981
128,235	128,334	5,990	5,657	5,324	4,991
128,335	128,434	5,999	5,666	5,333	5,000
128,435	128,534	6,008	5,675	5,342	5,009
128,535	128,634	6,018	5,685	5,352	5,019
128,635	128,734	6,027	5,694	5,361	5,028
128,735	128,834	6,036	5,703	5,370	5,037
128,835	128,934	6,045	5,712	5,379	5,046
128,935	129,034	6,055	5,722	5,389	5,056
129,035	129,134	6,064	5,731	5,398	5,065
129,135	129,234	6,073	5,740	5,407	5,074
129,235	129,334	6,083	5,750	5,417	5,084
129,335	129,434	6,092	5,759	5,426	5,093
129,435	129,534	6,101	5,768	5,435	5,102
129,535	129,634	6,111	5,778	5,445	5,112
129,635	129,734	6,120	5,787	5,454	5,121
129,735	129,834	6,129	5,796	5,463	5,130
129,835	129,934	6,138	5,805	5,472	5,139
129,935	130,034	6,148	5,815	5,482	5,149
130,035	130,134	6,157	5,824	5,491	5,158
130,135	130,234	6,166	5,833	5,500	5,167
130,235	130,334	6,176	5,843	5,510	5,177
130,335	130,434	6,185	5,852	5,519	5,186
130,435	130,534	6,194	5,861	5,528	5,195
130,535	130,634	6,204	5,871	5,538	5,205
130,635	130,734	6,213	5,880	5,547	5,214
130,735	130,834	6,222	5,889	5,556	5,223
130,835	130,934	6,231	5,898	5,565	5,232

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
130,935	131,034	6,241	5,908	5,575	5,242
131,035	131,134	6,250	5,917	5,584	5,251
131,135	131,234	6,259	5,926	5,593	5,260
131,235	131,334	6,269	5,936	5,603	5,270
131,335	131,434	6,278	5,945	5,612	5,279
131,435	131,534	6,287	5,954	5,621	5,288
131,535	131,634	6,297	5,964	5,631	5,298
131,635	131,734	6,306	5,973	5,640	5,307
131,735	131,834	6,315	5,982	5,649	5,316
131,835	131,934	6,324	5,991	5,658	5,325
131,935	132,034	6,334	6,001	5,668	5,335
132,035	132,134	6,343	6,010	5,677	5,344
132,135	132,234	6,352	6,019	5,686	5,353
132,235	132,334	6,362	6,029	5,696	5,363
132,335	132,434	6,371	6,038	5,705	5,372
132,435	132,534	6,380	6,047	5,714	5,381
132,535	132,634	6,390	6,057	5,724	5,391
132,635	132,734	6,399	6,066	5,733	5,400
132,735	132,834	6,408	6,075	5,742	5,409
132,835	132,934	6,417	6,084	5,751	5,418
132,935	133,034	6,427	6,094	5,761	5,428
133,035	133,134	6,436	6,103	5,770	5,437
133,135	133,234	6,445	6,112	5,779	5,446
133,235	133,334	6,455	6,122	5,789	5,456
133,335	133,434	6,464	6,131	5,798	5,465
133,435	133,534	6,473	6,140	5,807	5,474
133,535	133,634	6,483	6,150	5,817	5,484
133,635	133,734	6,492	6,159	5,826	5,493
133,735	133,834	6,501	6,168	5,835	5,502
133,835	133,934	6,510	6,177	5,844	5,511
133,935	134,034	6,520	6,187	5,854	5,521
134,035	134,134	6,529	6,196	5,863	5,530
134,135	134,234	6,538	6,205	5,872	5,539
134,235	134,334	6,548	6,215	5,882	5,549
134,335	134,434	6,557	6,224	5,891	5,558
134,435	134,534	6,566	6,233	5,900	5,567
134,535	134,634	6,576	6,243	5,910	5,577
134,635	134,734	6,585	6,252	5,919	5,586
134,735	134,834	6,594	6,261	5,928	5,595
134,835	134,934	6,603	6,270	5,937	5,604
134,935	135,034	6,613	6,280	5,947	5,614
135,035	135,134	6,622	6,289	5,956	5,623
135,135	135,234	6,631	6,298	5,965	5,632
135,235	135,334	6,641	6,308	5,975	5,642
135,335	135,434	6,650	6,317	5,984	5,651
135,435	135,534	6,659	6,326	5,993	5,660
135,535	135,634	6,669	6,336	6,003	5,670
135,635	135,734	6,678	6,345	6,012	5,679
135,735	135,834	6,687	6,354	6,021	5,688
135,835	135,934	6,696	6,363	6,030	5,697
135,935	136,034	6,706	6,373	6,040	5,707
136,035	136,134	6,715	6,382	6,049	5,716
136,135	136,234	6,724	6,391	6,058	5,725
136,235	136,334	6,734	6,401	6,068	5,735
136,335	136,434	6,743	6,410	6,077	5,744

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
136,435	136,534	6,752	6,419	6,086	5,753
136,535	136,634	6,762	6,429	6,096	5,763
136,635	136,734	6,771	6,438	6,105	5,772
136,735	136,834	6,780	6,447	6,114	5,781
136,835	136,934	6,789	6,456	6,123	5,790
136,935	137,034	6,799	6,466	6,133	5,800
137,035	137,134	6,808	6,475	6,142	5,809
137,135	137,234	6,817	6,484	6,151	5,818
137,235	137,334	6,827	6,494	6,161	5,828
137,335	137,434	6,836	6,503	6,170	5,837
137,435	137,534	6,845	6,512	6,179	5,846
137,535	137,634	6,855	6,522	6,189	5,856
137,635	137,734	6,864	6,531	6,198	5,865
137,735	137,834	6,873	6,540	6,207	5,874
137,835	137,934	6,882	6,549	6,216	5,883
137,935	138,034	6,892	6,559	6,226	5,893
138,035	138,134	6,901	6,568	6,235	5,902
138,135	138,234	6,910	6,577	6,244	5,911
138,235	138,334	6,920	6,587	6,254	5,921
138,335	138,434	6,929	6,596	6,263	5,930
138,435	138,534	6,938	6,605	6,272	5,939
138,535	138,634	6,948	6,615	6,282	5,949
138,635	138,734	6,957	6,624	6,291	5,958
138,735	138,834	6,966	6,633	6,300	5,967
138,835	138,934	6,975	6,642	6,309	5,976
138,935	139,034	6,985	6,652	6,319	5,986
139,035	139,134	6,994	6,661	6,328	5,995
139,135	139,234	7,003	6,670	6,337	6,004
139,235	139,334	7,013	6,680	6,347	6,014
139,335	139,434	7,022	6,689	6,356	6,023
139,435	139,534	7,031	6,698	6,365	6,032
139,535	139,634	7,041	6,708	6,375	6,042
139,635	139,734	7,050	6,717	6,384	6,051
139,735	139,834	7,059	6,726	6,393	6,060
139,835	139,934	7,068	6,735	6,402	6,069
139,935	140,034	7,078	6,745	6,412	6,079
140,035	140,134	7,087	6,754	6,421	6,088
140,135	140,234	7,096	6,763	6,430	6,097
140,235	140,334	7,106	6,773	6,440	6,107
140,335	140,434	7,115	6,782	6,449	6,116
140,435	140,534	7,124	6,791	6,458	6,125
140,535	140,634	7,134	6,801	6,468	6,135
140,635	140,734	7,143	6,810	6,477	6,144
140,735	140,834	7,152	6,819	6,486	6,153
140,835	140,934	7,161	6,828	6,495	6,162
140,935	141,034	7,171	6,838	6,505	6,172
141,035	141,134	7,180	6,847	6,514	6,181
141,135	141,234	7,189	6,856	6,523	6,190
141,235	141,334	7,199	6,866	6,533	6,200
141,335	141,434	7,208	6,875	6,542	6,209
141,435	141,534	7,217	6,884	6,551	6,218
141,535	141,634	7,227	6,894	6,561	6,228
141,635	141,734	7,236	6,903	6,570	6,237
141,735	141,834	7,245	6,912	6,579	6,246
141,835	141,934	7,254	6,921	6,588	6,255

Continued on next page.

# 2014 California 2EZ Table

# Married/RDP Filing Jointly or Qualifying Widow(er)

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

(continued)

This table gives you credit of \$7,984 for your standard deduction, \$216 for your personal exemption credit, and \$333 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
141,935	142,034	7,264	6,931	6,598	6,265
142,035	142,134	7,273	6,940	6,607	6,274
142,135	142,234	7,282	6,949	6,616	6,283
142,235	142,334	7,292	6,959	6,626	6,293
142,335	142,434	7,301	6,968	6,635	6,302
142,435	142,534	7,310	6,977	6,644	6,311
142,535	142,634	7,320	6,987	6,654	6,321
142,635	142,734	7,329	6,996	6,663	6,330
142,735	142,834	7,338	7,005	6,672	6,339
142,835	142,934	7,347	7,014	6,681	6,348
142,935	143,034	7,357	7,024	6,691	6,358
143,035	143,134	7,366	7,033	6,700	6,367
143,135	143,234	7,375	7,042	6,709	6,376
143,235	143,334	7,385	7,052	6,719	6,386
143,335	143,434	7,394	7,061	6,728	6,395
143,435	143,534	7,403	7,070	6,737	6,404
143,535	143,634	7,413	7,080	6,747	6,414
143,635	143,734	7,422	7,089	6,756	6,423
143,735	143,834	7,431	7,098	6,765	6,432
143,835	143,934	7,440	7,107	6,774	6,441
143,935	144,034	7,450	7,117	6,784	6,451
144,035	144,134	7,459	7,126	6,793	6,460
144,135	144,234	7,468	7,135	6,802	6,469
144,235	144,334	7,478	7,145	6,812	6,479
144,335	144,434	7,487	7,154	6,821	6,488
144,435	144,534	7,496	7,163	6,830	6,497
144,535	144,634	7,506	7,173	6,840	6,507
144,635	144,734	7,515	7,182	6,849	6,516
144,735	144,834	7,524	7,191	6,858	6,525
144,835	144,934	7,533	7,200	6,867	6,534
144,935	145,034	7,543	7,210	6,877	6,544
145,035	145,134	7,552	7,219	6,886	6,553
145,135	145,234	7,561	7,228	6,895	6,562
145,235	145,334	7,571	7,238	6,905	6,572
145,335	145,434	7,580	7,247	6,914	6,581
145,435	145,534	7,589	7,256	6,923	6,590
145,535	145,634	7,599	7,266	6,933	6,600
145,635	145,734	7,608	7,275	6,942	6,609
145,735	145,834	7,617	7,284	6,951	6,618
145,835	145,934	7,626	7,293	6,960	6,627
145,935	146,034	7,636	7,303	6,970	6,637
146,035	146,134	7,645	7,312	6,979	6,646
146,135	146,234	7,654	7,321	6,988	6,655
146,235	146,334	7,664	7,331	6,998	6,665
146,335	146,434	7,673	7,340	7,007	6,674
146,435	146,534	7,682	7,349	7,016	6,683
146,535	146,634	7,692	7,359	7,026	6,693
146,635	146,734	7,701	7,368	7,035	6,702
146,735	146,834	7,710	7,377	7,044	6,711
146,835	146,934	7,719	7,386	7,053	6,720
146,935	147,034	7,729	7,396	7,063	6,730
147,035	147,134	7,738	7,405	7,072	6,739
147,135	147,234	7,747	7,414	7,081	6,748
147,235	147,334	7,757	7,424	7,091	6,758
147,335	147,434	7,766	7,433	7,100	6,767

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
147,435	147,534	7,775	7,442	7,109	6,776
147,535	147,634	7,785	7,452	7,119	6,786
147,635	147,734	7,794	7,461	7,128	6,795
147,735	147,834	7,803	7,470	7,137	6,804
147,835	147,934	7,812	7,479	7,146	6,813
147,935	148,034	7,822	7,489	7,156	6,823
148,035	148,134	7,831	7,498	7,165	6,832
148,135	148,234	7,840	7,507	7,174	6,841
148,235	148,334	7,850	7,517	7,184	6,851
148,335	148,434	7,859	7,526	7,193	6,860
148,435	148,534	7,868	7,535	7,202	6,869
148,535	148,634	7,878	7,545	7,212	6,879
148,635	148,734	7,887	7,554	7,221	6,888
148,735	148,834	7,896	7,563	7,230	6,897
148,835	148,934	7,905	7,572	7,239	6,906
148,935	149,034	7,915	7,582	7,249	6,916
149,035	149,134	7,924	7,591	7,258	6,925
149,135	149,234	7,933	7,600	7,267	6,934
149,235	149,334	7,943	7,610	7,277	6,944
149,335	149,434	7,952	7,619	7,286	6,953
149,435	149,534	7,961	7,628	7,295	6,962
149,535	149,634	7,971	7,638	7,305	6,972
149,635	149,734	7,980	7,647	7,314	6,981
149,735	149,834	7,989	7,656	7,323	6,990
149,835	149,934	7,998	7,665	7,332	6,999
149,935	150,034	8,008	7,675	7,342	7,009
150,035	150,134	8,017	7,684	7,351	7,018
150,135	150,234	8,026	7,693	7,360	7,027
150,235	150,334	8,036	7,703	7,370	7,037
150,335	150,434	8,045	7,712	7,379	7,046
150,435	150,534	8,054	7,721	7,388	7,055
150,535	150,634	8,064	7,731	7,398	7,065
150,635	150,734	8,073	7,740	7,407	7,074
150,735	150,834	8,082	7,749	7,416	7,083
150,835	150,934	8,091	7,758	7,425	7,092
150,935	151,034	8,101	7,768	7,435	7,102
151,035	151,134	8,110	7,777	7,444	7,111
151,135	151,234	8,119	7,786	7,453	7,120
151,235	151,334	8,129	7,796	7,463	7,130
151,335	151,434	8,138	7,805	7,472	7,139
151,435	151,534	8,147	7,814	7,481	7,148
151,535	151,634	8,157	7,824	7,491	7,158
151,635	151,734	8,166	7,833	7,500	7,167
151,735	151,834	8,175	7,842	7,509	7,176
151,835	151,934	8,184	7,851	7,518	7,185
151,935	152,034	8,194	7,861	7,528	7,195
152,035	152,134	8,203	7,870	7,537	7,204
152,135	152,234	8,212	7,879	7,546	7,213
152,235	152,334	8,222	7,889	7,556	7,223
152,335	152,434	8,231	7,898	7,565	7,232
152,435	152,534	8,240	7,907	7,574	7,241
152,535	152,634	8,250	7,917	7,584	7,251
152,635	152,734	8,259	7,926	7,593	7,260
152,735	152,834	8,268	7,935	7,602	7,269
152,835	152,934	8,277	7,944	7,611	7,278

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
152,935	153,034	8,287	7,954	7,621	7,288
153,035	153,134	8,296	7,963	7,630	7,297
153,135	153,234	8,305	7,972	7,639	7,306
153,235	153,334	8,315	7,982	7,649	7,316
153,335	153,434	8,324	7,991	7,658	7,325
153,435	153,534	8,333	8,000	7,667	7,334
153,535	153,634	8,343	8,010	7,677	7,344
153,635	153,734	8,352	8,019	7,686	7,353
153,735	153,834	8,361	8,028	7,695	7,362
153,835	153,934	8,370	8,037	7,704	7,371
153,935	154,034	8,380	8,047	7,714	7,381
154,035	154,134	8,389	8,056	7,723	7,390
154,135	154,234	8,398	8,065	7,732	7,399
154,235	154,334	8,408	8,075	7,742	7,409
154,335	154,434	8,417	8,084	7,751	7,418
154,435	154,534	8,426	8,093	7,760	7,427
154,535	154,634	8,436	8,103	7,770	7,437
154,635	154,734	8,445	8,112	7,779	7,446
154,735	154,834	8,454	8,121	7,788	7,455
154,835	154,934	8,463	8,130	7,797	7,464
154,935	155,034	8,473	8,140	7,807	7,474
155,035	155,134	8,482	8,149	7,816	7,483
155,135	155,234	8,491	8,158	7,825	7,492
155,235	155,334	8,501	8,168	7,835	7,502
155,335	155,434	8,510	8,177	7,844	7,511
155,435	155,534	8,519	8,186	7,853	7,520
155,535	155,634	8,529	8,196	7,863	7,530
155,635	155,734	8,538	8,205	7,872	7,539
155,735	155,834	8,547	8,214	7,881	7,548
155,835	155,934	8,556	8,223	7,890	7,557
155,935	156,034	8,566	8,233	7,900	7,567
156,035	156,134	8,575	8,242	7,909	7,576
156,135	156,234	8,584	8,251	7,918	7,585
156,235	156,334	8,594	8,261	7,928	7,595
156,335	156,434	8,603	8,270	7,937	7,604
156,435	156,534	8,612	8,279	7,946	7,613
156,535	156,634	8,622	8,289	7,956	7,623
156,635	156,734	8,631	8,298	7,965	7,632
156,735	156,834	8,640	8,307	7,974	7,641
156,835	156,934	8,649	8,316	7,983	7,650
156,935	157,034	8,659	8,326	7,993	7,660
157,035	157,134	8,668	8,335	8,002	7,669
157,135	157,234	8,677	8,344	8,011	7,678
157,235	157,334	8,687	8,354	8,021	7,688
157,335	157,434	8,696	8,363	8,030	7,697
157,435	157,534	8,705	8,372	8,039	7,706
157,535	157,634	8,715	8,382	8,049	7,716
157,635	157,734	8,724	8,391	8,058	7,725
157,735	157,834	8,733	8,400	8,067	7,734
157,835	157,934	8,742	8,409	8,076	7,743
157,935	158,034	8,752	8,419	8,086	7,753
158,035	158,134	8,761	8,428	8,095	7,762
158,135	158,234	8,770	8,437	8,104	7,771
158,235	158,334	8,780	8,447	8,114	7,781
158,335	158,434	8,789	8,456	8,123	7,790

Continued on next page.

# 2014 California 2EZ Table

# Married/RDP Filing Jointly or Qualifying Widow(er)

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

(continued)

This table gives you credit of \$7,984 for your standard deduction, \$216 for your personal exemption credit, and \$333 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
158,435	158,534	8,798	8,465	8,132	7,799
158,535	158,634	8,808	8,475	8,142	7,809
158,635	158,734	8,817	8,484	8,151	7,818
158,735	158,834	8,826	8,493	8,160	7,827
158,835	158,934	8,835	8,502	8,169	7,836
158,935	159,034	8,845	8,512	8,179	7,846
159,035	159,134	8,854	8,521	8,188	7,855
159,135	159,234	8,863	8,530	8,197	7,864
159,235	159,334	8,873	8,540	8,207	7,874
159,335	159,434	8,882	8,549	8,216	7,883
159,435	159,534	8,891	8,558	8,225	7,892
159,535	159,634	8,901	8,568	8,235	7,902
159,635	159,734	8,910	8,577	8,244	7,911
159,735	159,834	8,919	8,586	8,253	7,920
159,835	159,934	8,928	8,595	8,262	7,929
159,935	160,034	8,938	8,605	8,272	7,939
160,035	160,134	8,947	8,614	8,281	7,948
160,135	160,234	8,956	8,623	8,290	7,957
160,235	160,334	8,966	8,633	8,300	7,967
160,335	160,434	8,975	8,642	8,309	7,976
160,435	160,534	8,984	8,651	8,318	7,985
160,535	160,634	8,994	8,661	8,328	7,995
160,635	160,734	9,003	8,670	8,337	8,004
160,735	160,834	9,012	8,679	8,346	8,013
160,835	160,934	9,021	8,688	8,355	8,022
160,935	161,034	9,031	8,698	8,365	8,032
161,035	161,134	9,040	8,707	8,374	8,041
161,135	161,234	9,049	8,716	8,383	8,050
161,235	161,334	9,059	8,726	8,393	8,060
161,335	161,434	9,068	8,735	8,402	8,069
161,435	161,534	9,077	8,744	8,411	8,078
161,535	161,634	9,087	8,754	8,421	8,088
161,635	161,734	9,096	8,763	8,430	8,097
161,735	161,834	9,105	8,772	8,439	8,106
161,835	161,934	9,114	8,781	8,448	8,115
161,935	162,034	9,124	8,791	8,458	8,125
162,035	162,134	9,133	8,800	8,467	8,134
162,135	162,234	9,142	8,809	8,476	8,143
162,235	162,334	9,152	8,819	8,486	8,153
162,335	162,434	9,161	8,828	8,495	8,162
162,435	162,534	9,170	8,837	8,504	8,171
162,535	162,634	9,180	8,847	8,514	8,181
162,635	162,734	9,189	8,856	8,523	8,190
162,735	162,834	9,198	8,865	8,532	8,199
162,835	162,934	9,207	8,874	8,541	8,208
162,935	163,034	9,217	8,884	8,551	8,218
163,035	163,134	9,226	8,893	8,560	8,227
163,135	163,234	9,235	8,902	8,569	8,236
163,235	163,334	9,245	8,912	8,579	8,246
163,335	163,434	9,254	8,921	8,588	8,255
163,435	163,534	9,263	8,930	8,597	8,264
163,535	163,634	9,273	8,940	8,607	8,274
163,635	163,734	9,282	8,949	8,616	8,283
163,735	163,834	9,291	8,958	8,625	8,292
163,835	163,934	9,300	8,967	8,634	8,301

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
163,935	164,034	9,310	8,977	8,644	8,311
164,035	164,134	9,319	8,986	8,653	8,320
164,135	164,234	9,328	8,995	8,662	8,329
164,235	164,334	9,338	9,005	8,672	8,339
164,335	164,434	9,347	9,014	8,681	8,348
164,435	164,534	9,356	9,023	8,690	8,357
164,535	164,634	9,366	9,033	8,700	8,367
164,635	164,734	9,375	9,042	8,709	8,376
164,735	164,834	9,384	9,051	8,718	8,385
164,835	164,934	9,393	9,060	8,727	8,394
164,935	165,034	9,403	9,070	8,737	8,404
165,035	165,134	9,412	9,079	8,746	8,413
165,135	165,234	9,421	9,088	8,755	8,422
165,235	165,334	9,431	9,098	8,765	8,432
165,335	165,434	9,440	9,107	8,774	8,441
165,435	165,534	9,449	9,116	8,783	8,450
165,535	165,634	9,459	9,126	8,793	8,460
165,635	165,734	9,468	9,135	8,802	8,469
165,735	165,834	9,477	9,144	8,811	8,478
165,835	165,934	9,486	9,153	8,820	8,487
165,935	166,034	9,496	9,163	8,830	8,497
166,035	166,134	9,505	9,172	8,839	8,506
166,135	166,234	9,514	9,181	8,848	8,515
166,235	166,334	9,524	9,191	8,858	8,525
166,335	166,434	9,533	9,200	8,867	8,534
166,435	166,534	9,542	9,209	8,876	8,543
166,535	166,634	9,552	9,219	8,886	8,553
166,635	166,734	9,561	9,228	8,895	8,562
166,735	166,834	9,570	9,237	8,904	8,571
166,835	166,934	9,579	9,246	8,913	8,580
166,935	167,034	9,589	9,256	8,923	8,590
167,035	167,134	9,598	9,265	8,932	8,599
167,135	167,234	9,607	9,274	8,941	8,608
167,235	167,334	9,617	9,284	8,951	8,618
167,335	167,434	9,626	9,293	8,960	8,627
167,435	167,534	9,635	9,302	8,969	8,636
167,535	167,634	9,645	9,312	8,979	8,646
167,635	167,734	9,654	9,321	8,988	8,655
167,735	167,834	9,663	9,330	8,997	8,664
167,835	167,934	9,672	9,339	9,006	8,673
167,935	168,034	9,682	9,349	9,016	8,683
168,035	168,134	9,691	9,358	9,025	8,692
168,135	168,234	9,700	9,367	9,034	8,701
168,235	168,334	9,710	9,377	9,044	8,711
168,335	168,434	9,719	9,386	9,053	8,720
168,435	168,534	9,728	9,395	9,062	8,729
168,535	168,634	9,738	9,405	9,072	8,739
168,635	168,734	9,747	9,414	9,081	8,748
168,735	168,834	9,756	9,423	9,090	8,757
168,835	168,934	9,765	9,432	9,099	8,766
168,935	169,034	9,775	9,442	9,109	8,776
169,035	169,134	9,784	9,451	9,118	8,785
169,135	169,234	9,793	9,460	9,127	8,794
169,235	169,334	9,803	9,470	9,137	8,804
169,335	169,434	9,812	9,479	9,146	8,813

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
169,435	169,534	9,821	9,488	9,155	8,822
169,535	169,634	9,831	9,498	9,165	8,832
169,635	169,734	9,840	9,507	9,174	8,841
169,735	169,834	9,849	9,516	9,183	8,850
169,835	169,934	9,858	9,525	9,192	8,859
169,935	170,034	9,868	9,535	9,202	8,869
170,035	170,134	9,877	9,544	9,211	8,878
170,135	170,234	9,886	9,553	9,220	8,887
170,235	170,334	9,896	9,563	9,230	8,897
170,335	170,434	9,905	9,572	9,239	8,906
170,435	170,534	9,914	9,581	9,248	8,915
170,535	170,634	9,924	9,591	9,258	8,925
170,635	170,734	9,933	9,600	9,267	8,934
170,735	170,834	9,942	9,609	9,276	8,943
170,835	170,934	9,951	9,618	9,285	8,952
170,935	171,034	9,961	9,628	9,295	8,962
171,035	171,134	9,970	9,637	9,304	8,971
171,135	171,234	9,979	9,646	9,313	8,980
171,235	171,334	9,989	9,656	9,323	8,990
171,335	171,434	9,998	9,665	9,332	8,999
171,435	171,534	10,007	9,674	9,341	9,008
171,535	171,634	10,017	9,684	9,351	9,018
171,635	171,734	10,026	9,693	9,360	9,027
171,735	171,834	10,035	9,702	9,369	9,036
171,835	171,934	10,044	9,711	9,378	9,045
171,935	172,034	10,054	9,721	9,388	9,055
172,035	172,134	10,063	9,730	9,397	9,064
172,135	172,234	10,072	9,739	9,406	9,073
172,235	172,334	10,082	9,749	9,416	9,083
172,335	172,434	10,091	9,758	9,425	9,092
172,435	172,534	10,100	9,767	9,434	9,101
172,535	172,634	10,110	9,777	9,444	9,111
172,635	172,734	10,119	9,786	9,453	9,120
172,735	172,834	10,128	9,795	9,462	9,129
172,835	172,934	10,137	9,804	9,471	9,138
172,935	173,034	10,147	9,814	9,481	9,148
173,035	173,134	10,156	9,823	9,490	9,157
173,135	173,234	10,165	9,832	9,499	9,166
173,235	173,334	10,175	9,842	9,509	9,176
173,335	173,434	10,184	9,851	9,518	9,185
173,435	173,534	10,193	9,860	9,527	9,194
173,535	173,634	10,203	9,870	9,537	9,204
173,635	173,734	10,212	9,879	9,546	9,213
173,735	173,834	10,221	9,888	9,555	9,222
173,835	173,934	10,230	9,897	9,564	9,231
173,935	174,034	10,240	9,907	9,574	9,241
174,035	174,134	10,249	9,916	9,583	9,250
174,135	174,234	10,258	9,925	9,592	9,259
174,235	174,334	10,268	9,935	9,602	9,269
174,335	174,434	10,277	9,944	9,611	9,278
174,435	174,534	10,286	9,953	9,620	9,287
174,535	174,634	10,296	9,963	9,630	9,297
174,635	174,734	10,305	9,972	9,639	9,306
174,735	174,834	10,314	9,981	9,648	9,315
174,835	174,934	10,323	9,990	9,657	9,324

Continued on next page.

# 2014 California 2EZ Table

# Married/RDP Filing Jointly or Qualifying Widow(er)

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

(continued)

This table gives you credit of \$7,984 for your standard deduction, \$216 for your personal exemption credit, and \$333 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
174,935	175,034	10,333	10,000	9,667	9,334
175,035	175,134	10,342	10,009	9,676	9,343
175,135	175,234	10,351	10,018	9,685	9,352
175,235	175,334	10,361	10,028	9,695	9,362
175,335	175,434	10,370	10,037	9,704	9,371
175,435	175,534	10,379	10,046	9,713	9,380
175,535	175,634	10,389	10,056	9,723	9,390
175,635	175,734	10,398	10,065	9,732	9,399
175,735	175,834	10,407	10,074	9,741	9,408
175,835	175,934	10,416	10,083	9,750	9,417
175,935	176,034	10,426	10,093	9,760	9,427
176,035	176,134	10,435	10,102	9,769	9,436
176,135	176,234	10,444	10,111	9,778	9,445
176,235	176,334	10,454	10,121	9,788	9,455
176,335	176,434	10,463	10,130	9,797	9,464
176,435	176,534	10,472	10,139	9,806	9,473
176,535	176,634	10,482	10,149	9,816	9,483
176,635	176,734	10,491	10,158	9,825	9,492
176,735	176,834	10,500	10,167	9,834	9,501
176,835	176,934	10,509	10,176	9,843	9,510
176,935	177,034	10,519	10,186	9,853	9,520
177,035	177,134	10,528	10,195	9,862	9,529
177,135	177,234	10,537	10,204	9,871	9,538
177,235	177,334	10,547	10,214	9,881	9,548
177,335	177,434	10,556	10,223	9,890	9,557
177,435	177,534	10,565	10,232	9,899	9,566
177,535	177,634	10,575	10,242	9,909	9,576
177,635	177,734	10,584	10,251	9,918	9,585
177,735	177,834	10,593	10,260	9,927	9,594
177,835	177,934	10,602	10,269	9,936	9,603
177,935	178,034	10,612	10,279	9,946	9,613
178,035	178,134	10,621	10,288	9,955	9,622
178,135	178,234	10,630	10,297	9,964	9,631
178,235	178,334	10,640	10,307	9,974	9,641
178,335	178,434	10,649	10,316	9,983	9,650
178,435	178,534	10,658	10,325	9,992	9,659
178,535	178,634	10,668	10,335	10,002	9,669
178,635	178,734	10,677	10,344	10,011	9,678
178,735	178,834	10,686	10,353	10,020	9,687
178,835	178,934	10,695	10,362	10,029	9,696
178,935	179,034	10,705	10,372	10,039	9,706
179,035	179,134	10,714	10,381	10,048	9,715
179,135	179,234	10,723	10,390	10,057	9,724
179,235	179,334	10,733	10,400	10,067	9,734
179,335	179,434	10,742	10,409	10,076	9,743
179,435	179,534	10,751	10,418	10,085	9,752
179,535	179,634	10,761	10,428	10,095	9,762
179,635	179,734	10,770	10,437	10,104	9,771
179,735	179,834	10,779	10,446	10,113	9,780
179,835	179,934	10,788	10,455	10,122	9,789
179,935	180,034	10,798	10,465	10,132	9,799
180,035	180,134	10,807	10,474	10,141	9,808
180,135	180,234	10,816	10,483	10,150	9,817
180,235	180,334	10,826	10,493	10,160	9,827
180,335	180,434	10,835	10,502	10,169	9,836

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
180,435	180,534	10,844	10,511	10,178	9,845
180,535	180,634	10,854	10,521	10,188	9,855
180,635	180,734	10,863	10,530	10,197	9,864
180,735	180,834	10,872	10,539	10,206	9,873
180,835	180,934	10,881	10,548	10,215	9,882
180,935	181,034	10,891	10,558	10,225	9,892
181,035	181,134	10,900	10,567	10,234	9,901
181,135	181,234	10,909	10,576	10,243	9,910
181,235	181,334	10,919	10,586	10,253	9,920
181,335	181,434	10,928	10,595	10,262	9,929
181,435	181,534	10,937	10,604	10,271	9,938
181,535	181,634	10,947	10,614	10,281	9,948
181,635	181,734	10,956	10,623	10,290	9,957
181,735	181,834	10,965	10,632	10,299	9,966
181,835	181,934	10,974	10,641	10,308	9,975
181,935	182,034	10,984	10,651	10,318	9,985
182,035	182,134	10,993	10,660	10,327	9,994
182,135	182,234	11,002	10,669	10,336	10,003
182,235	182,334	11,012	10,679	10,346	10,013
182,335	182,434	11,021	10,688	10,355	10,022
182,435	182,534	11,030	10,697	10,364	10,031
182,535	182,634	11,040	10,707	10,374	10,041
182,635	182,734	11,049	10,716	10,383	10,050
182,735	182,834	11,058	10,725	10,392	10,059
182,835	182,934	11,067	10,734	10,401	10,068
182,935	183,034	11,077	10,744	10,411	10,078
183,035	183,134	11,086	10,753	10,420	10,087
183,135	183,234	11,095	10,762	10,429	10,096
183,235	183,334	11,105	10,772	10,439	10,106
183,335	183,434	11,114	10,781	10,448	10,115
183,435	183,534	11,123	10,790	10,457	10,124
183,535	183,634	11,133	10,800	10,467	10,134
183,635	183,734	11,142	10,809	10,476	10,143
183,735	183,834	11,151	10,818	10,485	10,152
183,835	183,934	11,160	10,827	10,494	10,161
183,935	184,034	11,170	10,837	10,504	10,171
184,035	184,134	11,179	10,846	10,513	10,180
184,135	184,234	11,188	10,855	10,522	10,189
184,235	184,334	11,198	10,865	10,532	10,199
184,335	184,434	11,207	10,874	10,541	10,208
184,435	184,534	11,216	10,883	10,550	10,217
184,535	184,634	11,226	10,893	10,560	10,227
184,635	184,734	11,235	10,902	10,569	10,236
184,735	184,834	11,244	10,911	10,578	10,245
184,835	184,934	11,253	10,920	10,587	10,254
184,935	185,034	11,263	10,930	10,597	10,264
185,035	185,134	11,272	10,939	10,606	10,273
185,135	185,234	11,281	10,948	10,615	10,282
185,235	185,334	11,291	10,958	10,625	10,292
185,335	185,434	11,300	10,967	10,634	10,301
185,435	185,534	11,309	10,976	10,643	10,310
185,535	185,634	11,319	10,986	10,653	10,320
185,635	185,734	11,328	10,995	10,662	10,329
185,735	185,834	11,337	11,004	10,671	10,338
185,835	185,934	11,346	11,013	10,680	10,347

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
185,935	186,034	11,356	11,023	10,690	10,357
186,035	186,134	11,365	11,032	10,699	10,366
186,135	186,234	11,374	11,041	10,708	10,375
186,235	186,334	11,384	11,051	10,718	10,385
186,335	186,434	11,393	11,060	10,727	10,394
186,435	186,534	11,402	11,069	10,736	10,403
186,535	186,634	11,412	11,079	10,746	10,413
186,635	186,734	11,421	11,088	10,755	10,422
186,735	186,834	11,430	11,097	10,764	10,431
186,835	186,934	11,439	11,106	10,773	10,440
186,935	187,034	11,449	11,116	10,783	10,450
187,035	187,134	11,458	11,125	10,792	10,459
187,135	187,234	11,467	11,134	10,801	10,468
187,235	187,334	11,477	11,144	10,811	10,478
187,335	187,434	11,486	11,153	10,820	10,487
187,435	187,534	11,495	11,162	10,829	10,496
187,535	187,634	11,505	11,172	10,839	10,506
187,635	187,734	11,514	11,181	10,848	10,515
187,735	187,834	11,523	11,190	10,857	10,524
187,835	187,934	11,532	11,199	10,866	10,533
187,935	188,034	11,542	11,209	10,876	10,543
188,035	188,134	11,551	11,218	10,885	10,552
188,135	188,234	11,560	11,227	10,894	10,561
188,235	188,334	11,570	11,237	10,904	10,571
188,335	188,434	11,579	11,246	10,913	10,580
188,435	188,534	11,588	11,255	10,922	10,589
188,535	188,634	11,598	11,265	10,932	10,599
188,635	188,734	11,607	11,274	10,941	10,608
188,735	188,834	11,616	11,283	10,950	10,617
188,835	188,934	11,625	11,292	10,959	10,626
188,935	189,034	11,635	11,302	10,969	10,636
189,035	189,134	11,644	11,311	10,978	10,645
189,135	189,234	11,653	11,320	10,987	10,654
189,235	189,334	11,663	11,330	10,997	10,664
189,335	189,434	11,672	11,339	11,006	10,673
189,435	189,534	11,681	11,348	11,015	10,682
189,535	189,634	11,691	11,358	11,025	10,692
189,635	189,734	11,700	11,367	11,034	10,701
189,735	189,834	11,709	11,376	11,043	10,710
189,835	189,934	11,718	11,385	11,052	10,719
189,935	190,034	11,728	11,395	11,062	10,729
190,035	190,134	11,737	11,404	11,071	10,738
190,135	190,234	11,746	11,413	11,080	10,747
190,235	190,334	11,756	11,423	11,090	10,757
190,335	190,434	11,765	11,432	11,099	10,766
190,435	190,534	11,774	11,441	11,108	10,775
190,535	190,634	11,784	11,451	11,118	10,785
190,635	190,734	11,793	11,460	11,127	10,794
190,735	190,834	11,802	11,469	11,136	10,803
190,835	190,934	11,811	11,478	11,145	10,812

# 2014 California 2EZ Table

# Married/RDP Filing Jointly or Qualifying Widow(er)

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

(continued)

This table gives you credit of \$7,984 for your standard deduction, \$216 for your personal exemption credit, and \$333 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents				
At Least	But not over	0	1	2	3	
191,435	191,534	11,867	11,534	11,201	10,868	
191,535	191,634	11,877	11,544	11,211	10,878	
191,635	191,734	11,886	11,553	11,220	10,887	
191,735	191,834	11,895	11,562	11,229	10,896	
191,835	191,934	11,904	11,571	11,238	10,905	
191,935	192,034	11,914	11,581	11,248	10,915	
192,035	192,134	11,923	11,590	11,257	10,924	
192,135	192,234	11,932	11,599	11,266	10,933	
192,235	192,334	11,942	11,609	11,276	10,943	
192,335	192,434	11,951	11,618	11,285	10,952	
192,435	192,534	11,960	11,627	11,294	10,961	
192,535	192,634	11,970	11,637	11,304	10,971	
192,635	192,734	11,979	11,646	11,313	10,980	
192,735	192,834	11,988	11,655	11,322	10,989	
192,835	192,934	11,997	11,664	11,331	10,998	
192,935	193,034	12,007	11,674	11,341	11,008	
193,035	193,134	12,016	11,683	11,350	11,017	
193,135	193,234	12,025	11,692	11,359	11,026	
193,235	193,334	12,035	11,702	11,369	11,036	
193,335	193,434	12,044	11,711	11,378	11,045	
193,435	193,534	12,053	11,720	11,387	11,054	
193,535	193,634	12,063	11,730	11,397	11,064	
193,635	193,734	12,072	11,739	11,406	11,073	
193,735	193,834	12,081	11,748	11,415	11,082	
193,835	193,934	12,090	11,757	11,424	11,091	
193,935	194,034	12,100	11,767	11,434	11,101	
194,035	194,134	12,109	11,776	11,443	11,110	
194,135	194,234	12,118	11,785	11,452	11,119	
194,235	194,334	12,128	11,795	11,462	11,129	
194,335	194,434	12,137	11,804	11,471	11,138	
194,435	194,534	12,146	11,813	11,480	11,147	
194,535	194,634	12,156	11,823	11,490	11,157	
194,635	194,734	12,165	11,832	11,499	11,166	
194,735	194,834	12,174	11,841	11,508	11,175	
194,835	194,934	12,183	11,850	11,517	11,184	
194,935	195,034	12,193	11,860	11,527	11,194	
195,035	195,134	12,202	11,869	11,536	11,203	
195,135	195,234	12,211	11,878	11,545	11,212	
195,235	195,334	12,221	11,888	11,555	11,222	
195,335	195,434	12,230	11,897	11,564	11,231	
195,435	195,534	12,239	11,906	11,573	11,240	
195,535	195,634	12,249	11,916	11,583	11,250	
195,635	195,734	12,258	11,925	11,592	11,259	
195,735	195,834	12,267	11,934	11,601	11,268	
195,835	195,934	12,276	11,943	11,610	11,277	

If Your Income is...		Number of Dependents				
At Least	But not over	0	1	2	3	
195,935	196,034	12,286	11,953	11,620	11,287	
196,035	196,134	12,295	11,962	11,629	11,296	
196,135	196,234	12,304	11,971	11,638	11,305	
196,235	196,334	12,314	11,981	11,648	11,315	
196,335	196,434	12,323	11,990	11,657	11,324	
196,435	196,534	12,332	11,999	11,666	11,333	
196,535	196,634	12,342	12,009	11,676	11,343	
196,635	196,734	12,351	12,018	11,685	11,352	
196,735	196,834	12,360	12,027	11,694	11,361	
196,835	196,934	12,369	12,036	11,703	11,370	
196,935	197,034	12,379	12,046	11,713	11,380	
197,035	197,134	12,388	12,055	11,722	11,389	
197,135	197,234	12,397	12,064	11,731	11,398	
197,235	197,334	12,407	12,074	11,741	11,408	
197,335	197,434	12,416	12,083	11,750	11,417	
197,435	197,534	12,425	12,092	11,759	11,426	
197,535	197,634	12,435	12,102	11,769	11,436	
197,635	197,734	12,444	12,111	11,778	11,445	
197,735	197,834	12,453	12,120	11,787	11,454	
197,835	197,934	12,462	12,129	11,796	11,463	
197,935	198,034	12,472	12,139	11,806	11,473	
198,035	198,134	12,481	12,148	11,815	11,482	
198,135	198,234	12,490	12,157	11,824	11,491	
198,235	198,334	12,500	12,167	11,834	11,501	
198,335	198,434	12,509	12,176	11,843	11,510	
198,435	198,534	12,518	12,185	11,852	11,519	
198,535	198,634	12,528	12,195	11,862	11,529	
198,635	198,734	12,537	12,204	11,871	11,538	
198,735	198,834	12,546	12,213	11,880	11,547	
198,835	198,934	12,555	12,222	11,889	11,556	
198,935	199,034	12,565	12,232	11,899	11,566	
199,035	199,134	12,574	12,241	11,908	11,575	
199,135	199,234	12,583	12,250	11,917	11,584	
199,235	199,334	12,593	12,260	11,927	11,594	
199,335	199,434	12,602	12,269	11,936	11,603	
199,435	199,534	12,611	12,278	11,945	11,612	
199,535	199,634	12,621	12,288	11,955	11,622	
199,635	199,734	12,630	12,297	11,964	11,631	
199,735	199,834	12,639	12,306	11,973	11,640	
199,835	199,934	12,648	12,315	11,982	11,649	
199,935	200,000	12,658	12,325	11,992	11,659	

IF YOUR INCOME IS OVER \$200,000 USE FORM 540, OR FILE ONLINE THROUGH CalFile and e-file. Go to [ftb.ca.gov](http://ftb.ca.gov)

# 2014 California 2EZ Table

# Head of Household

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

This table gives you credit of \$7,984 for your standard deduction, \$108 for your personal exemption credit, and \$333 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
0	18,834	0	0	0	0
18,835	18,934	1	0	0	0
18,935	19,034	2	0	0	0
19,035	19,134	3	0	0	0
19,135	19,234	4	0	0	0
19,235	19,334	5	0	0	0
19,335	19,434	6	0	0	0
19,435	19,534	7	0	0	0
19,535	19,634	8	0	0	0
19,635	19,734	9	0	0	0
19,735	19,834	10	0	0	0
19,835	19,934	11	0	0	0
19,935	20,034	12	0	0	0
20,035	20,134	13	0	0	0
20,135	20,234	14	0	0	0
20,235	20,334	15	0	0	0
20,335	20,434	16	0	0	0
20,435	20,534	17	0	0	0
20,535	20,634	18	0	0	0
20,635	20,734	19	0	0	0
20,735	20,834	20	0	0	0
20,835	20,934	21	0	0	0
20,935	21,034	22	0	0	0
21,035	21,134	23	0	0	0
21,135	21,234	24	0	0	0
21,235	21,334	25	0	0	0
21,335	21,434	26	0	0	0
21,435	21,534	27	0	0	0
21,535	21,634	28	0	0	0
21,635	21,734	29	0	0	0
21,735	21,834	30	0	0	0
21,835	21,934	31	0	0	0
21,935	22,034	32	0	0	0
22,035	22,134	33	0	0	0
22,135	22,234	34	0	0	0
22,235	22,334	35	0	0	0
22,335	22,434	36	0	0	0
22,435	22,534	37	0	0	0
22,535	22,634	38	0	0	0
22,635	22,734	39	0	0	0
22,735	22,834	40	0	0	0
22,835	22,934	41	0	0	0
22,935	23,034	42	0	0	0
23,035	23,134	43	0	0	0
23,135	23,234	44	0	0	0
23,235	23,334	45	0	0	0
23,335	23,434	46	0	0	0
23,435	23,534	47	0	0	0
23,535	23,634	49	0	0	0
23,635	23,734	51	0	0	0
23,735	23,834	53	0	0	0
23,835	23,934	55	0	0	0
23,935	24,034	57	0	0	0
24,035	24,134	59	0	0	0
24,135	24,234	61	0	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
24,235	24,334	63	0	0	0
24,335	24,434	65	0	0	0
24,435	24,534	67	0	0	0
24,535	24,634	69	0	0	0
24,635	24,734	71	0	0	0
24,735	24,834	73	0	0	0
24,835	24,934	75	0	0	0
24,935	25,034	77	0	0	0
25,035	25,134	79	0	0	0
25,135	25,234	81	0	0	0
25,235	25,334	83	0	0	0
25,335	25,434	85	0	0	0
25,435	25,534	87	0	0	0
25,535	25,634	89	0	0	0
25,635	25,734	91	0	0	0
25,735	25,834	93	0	0	0
25,835	25,934	95	0	0	0
25,935	26,034	97	0	0	0
26,035	26,134	99	0	0	0
26,135	26,234	101	0	0	0
26,235	26,334	103	0	0	0
26,335	26,434	105	0	0	0
26,435	26,534	107	0	0	0
26,535	26,634	109	0	0	0
26,635	26,734	111	0	0	0
26,735	26,834	113	0	0	0
26,835	26,934	115	0	0	0
26,935	27,034	117	0	0	0
27,035	27,134	119	0	0	0
27,135	27,234	121	0	0	0
27,235	27,334	123	0	0	0
27,335	27,434	125	0	0	0
27,435	27,534	127	0	0	0
27,535	27,634	129	0	0	0
27,635	27,734	131	0	0	0
27,735	27,834	133	0	0	0
27,835	27,934	135	0	0	0
27,935	28,034	137	0	0	0
28,035	28,134	139	0	0	0
28,135	28,234	141	0	0	0
28,235	28,334	143	0	0	0
28,335	28,434	145	0	0	0
28,435	28,534	147	0	0	0
28,535	28,634	149	0	0	0
28,635	28,734	151	0	0	0
28,735	28,834	153	0	0	0
28,835	28,934	155	0	0	0
28,935	29,034	157	0	0	0
29,035	29,134	159	0	0	0
29,135	29,234	161	0	0	0
29,235	29,334	163	0	0	0
29,335	29,434	165	0	0	0
29,435	29,534	167	0	0	0
29,535	29,634	169	0	0	0
29,635	29,734	171	0	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
29,735	29,834	173	0	0	0
29,835	29,934	175	0	0	0
29,935	30,034	177	0	0	0
30,035	30,134	179	0	0	0
30,135	30,234	181	0	0	0
30,235	30,334	183	0	0	0
30,335	30,434	185	0	0	0
30,435	30,534	187	0	0	0
30,535	30,634	189	0	0	0
30,635	30,734	191	0	0	0
30,735	30,834	193	0	0	0
30,835	30,934	195	0	0	0
30,935	31,034	197	0	0	0
31,035	31,134	199	0	0	0
31,135	31,234	201	0	0	0
31,235	31,334	203	0	0	0
31,335	31,434	205	0	0	0
31,435	31,534	207	0	0	0
31,535	31,634	209	0	0	0
31,635	31,734	211	0	0	0
31,735	31,834	213	0	0	0
31,835	31,934	215	0	0	0
31,935	32,034	217	0	0	0
32,035	32,134	219	0	0	0
32,135	32,234	221	0	0	0
32,235	32,334	223	0	0	0
32,335	32,434	225	0	0	0
32,435	32,534	227	0	0	0
32,535	32,634	229	0	0	0
32,635	32,734	231	0	0	0
32,735	32,834	233	0	0	0
32,835	32,934	235	0	0	0
32,935	33,034	237	0	0	0
33,035	33,134	239	0	0	0
33,135	33,234	241	0	0	0
33,235	33,334	243	0	0	0
33,335	33,434	245	0	0	0
33,435	33,534	247	0	0	0
33,535	33,634	249	0	0	0
33,635	33,734	251	0	0	0
33,735	33,834	253	0	0	0
33,835	33,934	255	0	0	0
33,935	34,034	257	0	0	0
34,035	34,134	259	0	0	0
34,135	34,234	261	0	0	0
34,235	34,334	263	0	0	0
34,335	34,434	265	0	0	0
34,435	34,534	267	0	0	0
34,535	34,634	269	0	0	0
34,635	34,734	271	0	0	0
34,735	34,834	273	0	0	0
34,835	34,934	275	0	0	0
34,935	35,034	277	0	0	0
35,035	35,134	279	0	0	0
35,135	35,234	281	0	0	0

Continued on next page.

# 2014 California 2EZ Table

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

# Head of Household

(continued)

This table gives you credit of \$7,984 for your standard deduction, \$108 for your personal exemption credit, and \$333 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
35,235	35,334	283	0	0	0
35,335	35,434	285	0	0	0
35,435	35,534	287	0	0	0
35,535	35,634	289	0	0	0
35,635	35,734	291	0	0	0
35,735	35,834	293	0	0	0
35,835	35,934	295	0	0	0
35,935	36,034	297	0	0	0
36,035	36,134	299	0	0	0
36,135	36,234	301	0	0	0
36,235	36,334	303	0	0	0
36,335	36,434	305	0	0	0
36,435	36,534	307	0	0	0
36,535	36,634	309	0	0	0
36,635	36,734	311	0	0	0
36,735	36,834	313	0	0	0
36,835	36,934	315	0	0	0
36,935	37,034	317	0	0	0
37,035	37,134	319	0	0	0
37,135	37,234	321	0	0	0
37,235	37,334	323	0	0	0
37,335	37,434	325	0	0	0
37,435	37,534	327	0	0	0
37,535	37,634	329	0	0	0
37,635	37,734	331	0	0	0
37,735	37,834	333	0	0	0
37,835	37,934	335	2	0	0
37,935	38,034	337	4	0	0
38,035	38,134	339	6	0	0
38,135	38,234	341	8	0	0
38,235	38,334	343	10	0	0
38,335	38,434	345	12	0	0
38,435	38,534	347	14	0	0
38,535	38,634	349	16	0	0
38,635	38,734	351	18	0	0
38,735	38,834	353	20	0	0
38,835	38,934	355	22	0	0
38,935	39,034	357	24	0	0
39,035	39,134	359	26	0	0
39,135	39,234	361	28	0	0
39,235	39,334	363	30	0	0
39,335	39,434	365	32	0	0
39,435	39,534	367	34	0	0
39,535	39,634	369	36	0	0
39,635	39,734	371	38	0	0
39,735	39,834	373	40	0	0
39,835	39,934	375	42	0	0
39,935	40,034	377	44	0	0
40,035	40,134	379	46	0	0
40,135	40,234	381	48	0	0
40,235	40,334	383	50	0	0
40,335	40,434	385	52	0	0
40,435	40,534	387	54	0	0
40,535	40,634	389	56	0	0
40,635	40,734	391	58	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
40,735	40,834	393	60	0	0
40,835	40,934	395	62	0	0
40,935	41,034	397	64	0	0
41,035	41,134	399	66	0	0
41,135	41,234	401	68	0	0
41,235	41,334	403	70	0	0
41,335	41,434	405	72	0	0
41,435	41,534	407	74	0	0
41,535	41,634	409	76	0	0
41,635	41,734	411	78	0	0
41,735	41,834	413	80	0	0
41,835	41,934	415	82	0	0
41,935	42,034	417	84	0	0
42,035	42,134	419	86	0	0
42,135	42,234	421	88	0	0
42,235	42,334	423	90	0	0
42,335	42,434	425	92	0	0
42,435	42,534	427	94	0	0
42,535	42,634	429	96	0	0
42,635	42,734	431	98	0	0
42,735	42,834	433	100	0	0
42,835	42,934	435	102	0	0
42,935	43,034	437	104	0	0
43,035	43,134	439	106	0	0
43,135	43,234	441	108	0	0
43,235	43,334	443	110	0	0
43,335	43,434	445	112	0	0
43,435	43,534	447	114	0	0
43,535	43,634	449	116	0	0
43,635	43,734	451	118	0	0
43,735	43,834	453	120	0	0
43,835	43,934	455	122	0	0
43,935	44,034	457	124	0	0
44,035	44,134	459	126	0	0
44,135	44,234	461	128	0	0
44,235	44,334	463	130	0	0
44,335	44,434	465	132	0	0
44,435	44,534	467	134	0	0
44,535	44,634	469	136	0	0
44,635	44,734	471	138	0	0
44,735	44,834	474	141	0	0
44,835	44,934	478	145	0	0
44,935	45,034	482	149	0	0
45,035	45,134	486	153	0	0
45,135	45,234	490	157	0	0
45,235	45,334	494	161	0	0
45,335	45,434	498	165	0	0
45,435	45,534	502	169	0	0
45,535	45,634	506	173	0	0
45,635	45,734	510	177	0	0
45,735	45,834	514	181	0	0
45,835	45,934	518	185	0	0
45,935	46,034	522	189	0	0
46,035	46,134	526	193	0	0
46,135	46,234	530	197	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
46,235	46,334	534	201	0	0
46,335	46,434	538	205	0	0
46,435	46,534	542	209	0	0
46,535	46,634	546	213	0	0
46,635	46,734	550	217	0	0
46,735	46,834	554	221	0	0
46,835	46,934	558	225	0	0
46,935	47,034	562	229	0	0
47,035	47,134	566	233	0	0
47,135	47,234	570	237	0	0
47,235	47,334	574	241	0	0
47,335	47,434	578	245	0	0
47,435	47,534	582	249	0	0
47,535	47,634	586	253	0	0
47,635	47,734	590	257	0	0
47,735	47,834	594	261	0	0
47,835	47,934	598	265	0	0
47,935	48,034	602	269	0	0
48,035	48,134	606	273	0	0
48,135	48,234	610	277	0	0
48,235	48,334	614	281	0	0
48,335	48,434	618	285	0	0
48,435	48,534	622	289	0	0
48,535	48,634	626	293	0	0
48,635	48,734	630	297	0	0
48,735	48,834	634	301	0	0
48,835	48,934	638	305	0	0
48,935	49,034	642	309	0	0
49,035	49,134	646	313	0	0
49,135	49,234	650	317	0	0
49,235	49,334	654	321	0	0
49,335	49,434	658	325	0	0
49,435	49,534	662	329	0	0
49,535	49,634	666	333	0	0
49,635	49,734	670	337	4	0
49,735	49,834	674	341	8	0
49,835	49,934	678	345	12	0
49,935	50,034	682	349	16	0
50,035	50,134	686	353	20	0
50,135	50,234	690	357	24	0
50,235	50,334	694	361	28	0
50,335	50,434	698	365	32	0
50,435	50,534	702	369	36	0
50,535	50,634	706	373	40	0
50,635	50,734	710	377	44	0
50,735	50,834	714	381	48	0
50,835	50,934	718	385	52	0
50,935	51,034	722	389	56	0
51,035	51,134	726	393	60	0
51,135	51,234	730	397	64	0
51,235	51,334	734	401	68	0
51,335	51,434	738	405	72	0
51,435	51,534	742	409	76	0
51,535	51,634	746	413	80	0
51,635	51,734	750	417	84	0

Continued on next page.

# 2014 California 2EZ Table

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

# Head of Household

(continued)

This table gives you credit of \$7,984 for your standard deduction, \$108 for your personal exemption credit, and \$333 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
51,735	51,834	754	421	88	0
51,835	51,934	758	425	92	0
51,935	52,034	762	429	96	0
52,035	52,134	766	433	100	0
52,135	52,234	770	437	104	0
52,235	52,334	774	441	108	0
52,335	52,434	778	445	112	0
52,435	52,534	782	449	116	0
52,535	52,634	786	453	120	0
52,635	52,734	790	457	124	0
52,735	52,834	794	461	128	0
52,835	52,934	798	465	132	0
52,935	53,034	802	469	136	0
53,035	53,134	806	473	140	0
53,135	53,234	810	477	144	0
53,235	53,334	814	481	148	0
53,335	53,434	818	485	152	0
53,435	53,534	822	489	156	0
53,535	53,634	826	493	160	0
53,635	53,734	830	497	164	0
53,735	53,834	834	501	168	0
53,835	53,934	838	505	172	0
53,935	54,034	842	509	176	0
54,035	54,134	846	513	180	0
54,135	54,234	850	517	184	0
54,235	54,334	854	521	188	0
54,335	54,434	858	525	192	0
54,435	54,534	862	529	196	0
54,535	54,634	866	533	200	0
54,635	54,734	870	537	204	0
54,735	54,834	874	541	208	0
54,835	54,934	878	545	212	0
54,935	55,034	882	549	216	0
55,035	55,134	886	553	220	0
55,135	55,234	890	557	224	0
55,235	55,334	894	561	228	0
55,335	55,434	899	566	233	0
55,435	55,534	905	572	239	0
55,535	55,634	911	578	245	0
55,635	55,734	917	584	251	0
55,735	55,834	923	590	257	0
55,835	55,934	929	596	263	0
55,935	56,034	935	602	269	0
56,035	56,134	941	608	275	0
56,135	56,234	947	614	281	0
56,235	56,334	953	620	287	0
56,335	56,434	959	626	293	0
56,435	56,534	965	632	299	0
56,535	56,634	971	638	305	0
56,635	56,734	977	644	311	0
56,735	56,834	983	650	317	0
56,835	56,934	989	656	323	0
56,935	57,034	995	662	329	0
57,035	57,134	1,001	668	335	2
57,135	57,234	1,007	674	341	8

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
57,235	57,334	1,013	680	347	14
57,335	57,434	1,019	686	353	20
57,435	57,534	1,025	692	359	26
57,535	57,634	1,031	698	365	32
57,635	57,734	1,037	704	371	38
57,735	57,834	1,043	710	377	44
57,835	57,934	1,049	716	383	50
57,935	58,034	1,055	722	389	56
58,035	58,134	1,061	728	395	62
58,135	58,234	1,067	734	401	68
58,235	58,334	1,073	740	407	74
58,335	58,434	1,079	746	413	80
58,435	58,534	1,085	752	419	86
58,535	58,634	1,091	758	425	92
58,635	58,734	1,097	764	431	98
58,735	58,834	1,103	770	437	104
58,835	58,934	1,109	776	443	110
58,935	59,034	1,115	782	449	116
59,035	59,134	1,121	788	455	122
59,135	59,234	1,127	794	461	128
59,235	59,334	1,133	800	467	134
59,335	59,434	1,139	806	473	140
59,435	59,534	1,145	812	479	146
59,535	59,634	1,151	818	485	152
59,635	59,734	1,157	824	491	158
59,735	59,834	1,163	830	497	164
59,835	59,934	1,169	836	503	170
59,935	60,034	1,175	842	509	176
60,035	60,134	1,181	848	515	182
60,135	60,234	1,187	854	521	188
60,235	60,334	1,193	860	527	194
60,335	60,434	1,199	866	533	200
60,435	60,534	1,205	872	539	206
60,535	60,634	1,211	878	545	212
60,635	60,734	1,217	884	551	218
60,735	60,834	1,223	890	557	224
60,835	60,934	1,229	896	563	230
60,935	61,034	1,235	902	569	236
61,035	61,134	1,241	908	575	242
61,135	61,234	1,247	914	581	248
61,235	61,334	1,253	920	587	254
61,335	61,434	1,259	926	593	260
61,435	61,534	1,265	932	599	266
61,535	61,634	1,271	938	605	272
61,635	61,734	1,277	944	611	278
61,735	61,834	1,283	950	617	284
61,835	61,934	1,289	956	623	290
61,935	62,034	1,295	962	629	296
62,035	62,134	1,301	968	635	302
62,135	62,234	1,307	974	641	308
62,235	62,334	1,313	980	647	314
62,335	62,434	1,319	986	653	320
62,435	62,534	1,325	992	659	326
62,535	62,634	1,331	998	665	332
62,635	62,734	1,337	1,004	671	338

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
62,735	62,834	1,343	1,010	677	344
62,835	62,934	1,349	1,016	683	350
62,935	63,034	1,355	1,022	689	356
63,035	63,134	1,361	1,028	695	362
63,135	63,234	1,367	1,034	701	368
63,235	63,334	1,373	1,040	707	374
63,335	63,434	1,379	1,046	713	380
63,435	63,534	1,385	1,052	719	386
63,535	63,634	1,391	1,058	725	392
63,635	63,734	1,397	1,064	731	398
63,735	63,834	1,403	1,070	737	404
63,835	63,934	1,409	1,076	743	410
63,935	64,034	1,415	1,082	749	416
64,035	64,134	1,421	1,088	755	422
64,135	64,234	1,427	1,094	761	428
64,235	64,334	1,433	1,100	767	434
64,335	64,434	1,439	1,106	773	440
64,435	64,534	1,445	1,112	779	446
64,535	64,634	1,451	1,118	785	452
64,635	64,734	1,457	1,124	791	458
64,735	64,834	1,463	1,130	797	464
64,835	64,934	1,469	1,136	803	470
64,935	65,034	1,475	1,142	809	476
65,035	65,134	1,481	1,148	815	482
65,135	65,234	1,487	1,154	821	488
65,235	65,334	1,493	1,160	827	494
65,335	65,434	1,499	1,166	833	500
65,435	65,534	1,505	1,172	839	506
65,535	65,634	1,511	1,178	845	512
65,635	65,734	1,517	1,184	851	518
65,735	65,834	1,523	1,190	857	524
65,835	65,934	1,529	1,196	863	530
65,935	66,034	1,535	1,202	869	536
66,035	66,134	1,541	1,208	875	542
66,135	66,234	1,547	1,214	881	548
66,235	66,334	1,553	1,220	887	554
66,335	66,434	1,559	1,226	893	560
66,435	66,534	1,565	1,232	899	566
66,535	66,634	1,571	1,238	905	572
66,635	66,734	1,578	1,245	912	579
66,735	66,834	1,586	1,253	920	587
66,835	66,934	1,594	1,261	928	595
66,935	67,034	1,602	1,269	936	603
67,035	67,134	1,610	1,277	944	611
67,135	67,234	1,618	1,285	952	619
67,235	67,334	1,626	1,293	960	627
67,335	67,434	1,634	1,301	968	635
67,435	67,534	1,642	1,309	976	643
67,535	67,634	1,650	1,317	984	651
67,635	67,734	1,658	1,325	992	659
67,735	67,834	1,666	1,333	1,000	667
67,835	67,934	1,674	1,341	1,008	675
67,935	68,034	1,682	1,349	1,016	683
68,035	68,134	1,690	1,357	1,024	691
68,135	68,234	1,698	1,365	1,032	699

Continued on next page.

# 2014 California 2EZ Table

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

# Head of Household

(continued)

This table gives you credit of \$7,984 for your standard deduction, \$108 for your personal exemption credit, and \$333 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
68,235	68,334	1,706	1,373	1,040	707
68,335	68,434	1,714	1,381	1,048	715
68,435	68,534	1,722	1,389	1,056	723
68,535	68,634	1,730	1,397	1,064	731
68,635	68,734	1,738	1,405	1,072	739
68,735	68,834	1,746	1,413	1,080	747
68,835	68,934	1,754	1,421	1,088	755
68,935	69,034	1,762	1,429	1,096	763
69,035	69,134	1,770	1,437	1,104	771
69,135	69,234	1,778	1,445	1,112	779
69,235	69,334	1,786	1,453	1,120	787
69,335	69,434	1,794	1,461	1,128	795
69,435	69,534	1,802	1,469	1,136	803
69,535	69,634	1,810	1,477	1,144	811
69,635	69,734	1,818	1,485	1,152	819
69,735	69,834	1,826	1,493	1,160	827
69,835	69,934	1,834	1,501	1,168	835
69,935	70,034	1,842	1,509	1,176	843
70,035	70,134	1,850	1,517	1,184	851
70,135	70,234	1,858	1,525	1,192	859
70,235	70,334	1,866	1,533	1,200	867
70,335	70,434	1,874	1,541	1,208	875
70,435	70,534	1,882	1,549	1,216	883
70,535	70,634	1,890	1,557	1,224	891
70,635	70,734	1,898	1,565	1,232	899
70,735	70,834	1,906	1,573	1,240	907
70,835	70,934	1,914	1,581	1,248	915
70,935	71,034	1,922	1,589	1,256	923
71,035	71,134	1,930	1,597	1,264	931
71,135	71,234	1,938	1,605	1,272	939
71,235	71,334	1,946	1,613	1,280	947
71,335	71,434	1,954	1,621	1,288	955
71,435	71,534	1,962	1,629	1,296	963
71,535	71,634	1,970	1,637	1,304	971
71,635	71,734	1,978	1,645	1,312	979
71,735	71,834	1,986	1,653	1,320	987
71,835	71,934	1,994	1,661	1,328	995
71,935	72,034	2,002	1,669	1,336	1,003
72,035	72,134	2,010	1,677	1,344	1,011
72,135	72,234	2,018	1,685	1,352	1,019
72,235	72,334	2,026	1,693	1,360	1,027
72,335	72,434	2,034	1,701	1,368	1,035
72,435	72,534	2,042	1,709	1,376	1,043
72,535	72,634	2,050	1,717	1,384	1,051
72,635	72,734	2,058	1,725	1,392	1,059
72,735	72,834	2,066	1,733	1,400	1,067
72,835	72,934	2,074	1,741	1,408	1,075
72,935	73,034	2,082	1,749	1,416	1,083
73,035	73,134	2,090	1,757	1,424	1,091
73,135	73,234	2,098	1,765	1,432	1,099
73,235	73,334	2,106	1,773	1,440	1,107
73,335	73,434	2,114	1,781	1,448	1,115
73,435	73,534	2,122	1,789	1,456	1,123
73,535	73,634	2,130	1,797	1,464	1,131
73,635	73,734	2,138	1,805	1,472	1,139

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
73,735	73,834	2,146	1,813	1,480	1,147
73,835	73,934	2,154	1,821	1,488	1,155
73,935	74,034	2,162	1,829	1,496	1,163
74,035	74,134	2,170	1,837	1,504	1,171
74,135	74,234	2,178	1,845	1,512	1,179
74,235	74,334	2,186	1,853	1,520	1,187
74,335	74,434	2,194	1,861	1,528	1,195
74,435	74,534	2,202	1,869	1,536	1,203
74,535	74,634	2,210	1,877	1,544	1,211
74,635	74,734	2,218	1,885	1,552	1,219
74,735	74,834	2,226	1,893	1,560	1,227
74,835	74,934	2,234	1,901	1,568	1,235
74,935	75,034	2,242	1,909	1,576	1,243
75,035	75,134	2,250	1,917	1,584	1,251
75,135	75,234	2,258	1,925	1,592	1,259
75,235	75,334	2,266	1,933	1,600	1,267
75,335	75,434	2,274	1,941	1,608	1,275
75,435	75,534	2,282	1,949	1,616	1,283
75,535	75,634	2,290	1,957	1,624	1,291
75,635	75,734	2,298	1,965	1,632	1,299
75,735	75,834	2,306	1,973	1,640	1,307
75,835	75,934	2,314	1,981	1,648	1,315
75,935	76,034	2,322	1,989	1,656	1,323
76,035	76,134	2,330	1,997	1,664	1,331
76,135	76,234	2,338	2,005	1,672	1,339
76,235	76,334	2,346	2,013	1,680	1,347
76,335	76,434	2,354	2,021	1,688	1,355
76,435	76,534	2,362	2,029	1,696	1,363
76,535	76,634	2,370	2,037	1,704	1,371
76,635	76,734	2,378	2,045	1,712	1,379
76,735	76,834	2,386	2,053	1,720	1,387
76,835	76,934	2,394	2,061	1,728	1,395
76,935	77,034	2,402	2,069	1,736	1,403
77,035	77,134	2,410	2,077	1,744	1,411
77,135	77,234	2,418	2,085	1,752	1,419
77,235	77,334	2,427	2,094	1,761	1,428
77,335	77,434	2,436	2,103	1,770	1,437
77,435	77,534	2,446	2,113	1,780	1,447
77,535	77,634	2,455	2,122	1,789	1,456
77,635	77,734	2,464	2,131	1,798	1,465
77,735	77,834	2,474	2,141	1,808	1,475
77,835	77,934	2,483	2,150	1,817	1,484
77,935	78,034	2,492	2,159	1,826	1,493
78,035	78,134	2,501	2,168	1,835	1,502
78,135	78,234	2,511	2,178	1,845	1,512
78,235	78,334	2,520	2,187	1,854	1,521
78,335	78,434	2,529	2,196	1,863	1,530
78,435	78,534	2,539	2,206	1,873	1,540
78,535	78,634	2,548	2,215	1,882	1,549
78,635	78,734	2,557	2,224	1,891	1,558
78,735	78,834	2,567	2,234	1,901	1,568
78,835	78,934	2,576	2,243	1,910	1,577
78,935	79,034	2,585	2,252	1,919	1,586
79,035	79,134	2,594	2,261	1,928	1,595
79,135	79,234	2,604	2,271	1,938	1,605

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
79,235	79,334	2,613	2,280	1,947	1,614
79,335	79,434	2,622	2,289	1,956	1,623
79,435	79,534	2,632	2,299	1,966	1,633
79,535	79,634	2,641	2,308	1,975	1,642
79,635	79,734	2,650	2,317	1,984	1,651
79,735	79,834	2,660	2,327	1,994	1,661
79,835	79,934	2,669	2,336	2,003	1,670
79,935	80,034	2,678	2,345	2,012	1,679
80,035	80,134	2,687	2,354	2,021	1,688
80,135	80,234	2,697	2,364	2,031	1,698
80,235	80,334	2,706	2,373	2,040	1,707
80,335	80,434	2,715	2,382	2,049	1,716
80,435	80,534	2,725	2,392	2,059	1,726
80,535	80,634	2,734	2,401	2,068	1,735
80,635	80,734	2,743	2,410	2,077	1,744
80,735	80,834	2,753	2,420	2,087	1,754
80,835	80,934	2,762	2,429	2,096	1,763
80,935	81,034	2,771	2,438	2,105	1,772
81,035	81,134	2,780	2,447	2,114	1,781
81,135	81,234	2,790	2,457	2,124	1,791
81,235	81,334	2,799	2,466	2,133	1,800
81,335	81,434	2,808	2,475	2,142	1,809
81,435	81,534	2,818	2,485	2,152	1,819
81,535	81,634	2,827	2,494	2,161	1,828
81,635	81,734	2,836	2,503	2,170	1,837
81,735	81,834	2,846	2,513	2,180	1,847
81,835	81,934	2,855	2,522	2,189	1,856
81,935	82,034	2,864	2,531	2,198	1,865
82,035	82,134	2,873	2,540	2,207	1,874
82,135	82,234	2,883	2,550	2,217	1,884
82,235	82,334	2,892	2,559	2,226	1,893
82,335	82,434	2,901	2,568	2,235	1,902
82,435	82,534	2,911	2,578	2,245	1,912
82,535	82,634	2,920	2,587	2,254	1,921
82,635	82,734	2,929	2,596	2,263	1,930
82,735	82,834	2,939	2,606	2,273	1,940
82,835	82,934	2,948	2,615	2,282	1,949
82,935	83,034	2,957	2,624	2,291	1,958
83,035	83,134	2,966	2,633	2,300	1,967
83,135	83,234	2,976	2,643	2,310	1,977
83,235	83,334	2,985	2,652	2,319	1,986
83,335	83,434	2,994	2,661	2,328	1,995
83,435	83,534	3,004	2,671	2,338	2,005
83,535	83,634	3,013	2,680	2,347	2,014
83,635	83,734	3,022	2,689	2,356	2,023
83,735	83,834	3,032	2,699	2,366	2,033
83,835	83,934	3,041	2,708	2,375	2,042
83,935	84,034	3,050	2,717	2,384	2,051
84,035	84,134	3,059	2,726	2,393	2,060
84,135	84,234	3,069	2,736	2,403	2,070
84,235	84,334	3,078	2,745	2,412	2,079
84,335	84,434	3,087	2,754	2,421	2,088
84,435	84,534	3,097	2,764	2,431	2,098
84,535	84,634	3,106	2,773	2,440	2,107
84,635	84,734	3,115	2,782	2,449	2,116

Continued on next page.

# 2014 California 2EZ Table

Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

# Head of Household

(continued)

This table gives you credit of \$7,984 for your standard deduction, \$108 for your personal exemption credit, and \$333 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
84,735	84,834	3,125	2,792	2,459	2,126
84,835	84,934	3,134	2,801	2,468	2,135
84,935	85,034	3,143	2,810	2,477	2,144
85,035	85,134	3,152	2,819	2,486	2,153
85,135	85,234	3,162	2,829	2,496	2,163
85,235	85,334	3,171	2,838	2,505	2,172
85,335	85,434	3,180	2,847	2,514	2,181
85,435	85,534	3,190	2,857	2,524	2,191
85,535	85,634	3,199	2,866	2,533	2,200
85,635	85,734	3,208	2,875	2,542	2,209
85,735	85,834	3,218	2,885	2,552	2,219
85,835	85,934	3,227	2,894	2,561	2,228
85,935	86,034	3,236	2,903	2,570	2,237
86,035	86,134	3,245	2,912	2,579	2,246
86,135	86,234	3,255	2,922	2,589	2,256
86,235	86,334	3,264	2,931	2,598	2,265
86,335	86,434	3,273	2,940	2,607	2,274
86,435	86,534	3,283	2,950	2,617	2,284
86,535	86,634	3,292	2,959	2,626	2,293
86,635	86,734	3,301	2,968	2,635	2,302
86,735	86,834	3,311	2,978	2,645	2,312
86,835	86,934	3,320	2,987	2,654	2,321
86,935	87,034	3,329	2,996	2,663	2,330
87,035	87,134	3,338	3,005	2,672	2,339
87,135	87,234	3,348	3,015	2,682	2,349
87,235	87,334	3,357	3,024	2,691	2,358
87,335	87,434	3,366	3,033	2,700	2,367
87,435	87,534	3,376	3,043	2,710	2,377
87,535	87,634	3,385	3,052	2,719	2,386
87,635	87,734	3,394	3,061	2,728	2,395
87,735	87,834	3,404	3,071	2,738	2,405
87,835	87,934	3,413	3,080	2,747	2,414
87,935	88,034	3,422	3,089	2,756	2,423
88,035	88,134	3,431	3,098	2,765	2,432
88,135	88,234	3,441	3,108	2,775	2,442
88,235	88,334	3,450	3,117	2,784	2,451
88,335	88,434	3,459	3,126	2,793	2,460
88,435	88,534	3,469	3,136	2,803	2,470
88,535	88,634	3,478	3,145	2,812	2,479
88,635	88,734	3,487	3,154	2,821	2,488
88,735	88,834	3,497	3,164	2,831	2,498
88,835	88,934	3,506	3,173	2,840	2,507
88,935	89,034	3,515	3,182	2,849	2,516
89,035	89,134	3,524	3,191	2,858	2,525
89,135	89,234	3,534	3,201	2,868	2,535
89,235	89,334	3,543	3,210	2,877	2,544
89,335	89,434	3,552	3,219	2,886	2,553
89,435	89,534	3,562	3,229	2,896	2,563
89,535	89,634	3,571	3,238	2,905	2,572
89,635	89,734	3,580	3,247	2,914	2,581
89,735	89,834	3,590	3,257	2,924	2,591
89,835	89,934	3,599	3,266	2,933	2,600
89,935	90,034	3,608	3,275	2,942	2,609
90,035	90,134	3,617	3,284	2,951	2,618
90,135	90,234	3,627	3,294	2,961	2,628

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
90,235	90,334	3,636	3,303	2,970	2,637
90,335	90,434	3,645	3,312	2,979	2,646
90,435	90,534	3,655	3,322	2,989	2,656
90,535	90,634	3,664	3,331	2,998	2,665
90,635	90,734	3,673	3,340	3,007	2,674
90,735	90,834	3,683	3,350	3,017	2,684
90,835	90,934	3,692	3,359	3,026	2,693
90,935	91,034	3,701	3,368	3,035	2,702
91,035	91,134	3,710	3,377	3,044	2,711
91,135	91,234	3,720	3,387	3,054	2,721
91,235	91,334	3,729	3,396	3,063	2,730
91,335	91,434	3,738	3,405	3,072	2,739
91,435	91,534	3,748	3,415	3,082	2,749
91,535	91,634	3,757	3,424	3,091	2,758
91,635	91,734	3,766	3,433	3,100	2,767
91,735	91,834	3,776	3,443	3,110	2,777
91,835	91,934	3,785	3,452	3,119	2,786
91,935	92,034	3,794	3,461	3,128	2,795
92,035	92,134	3,803	3,470	3,137	2,804
92,135	92,234	3,813	3,480	3,147	2,814
92,235	92,334	3,822	3,489	3,156	2,823
92,335	92,434	3,831	3,498	3,165	2,832
92,435	92,534	3,841	3,508	3,175	2,842
92,535	92,634	3,850	3,517	3,184	2,851
92,635	92,734	3,859	3,526	3,193	2,860
92,735	92,834	3,869	3,536	3,203	2,870
92,835	92,934	3,878	3,545	3,212	2,879
92,935	93,034	3,887	3,554	3,221	2,888
93,035	93,134	3,896	3,563	3,230	2,897
93,135	93,234	3,906	3,573	3,240	2,907
93,235	93,334	3,915	3,582	3,249	2,916
93,335	93,434	3,924	3,591	3,258	2,925
93,435	93,534	3,934	3,601	3,268	2,935
93,535	93,634	3,943	3,610	3,277	2,944
93,635	93,734	3,952	3,619	3,286	2,953
93,735	93,834	3,962	3,629	3,296	2,963
93,835	93,934	3,971	3,638	3,305	2,972
93,935	94,034	3,980	3,647	3,314	2,981
94,035	94,134	3,989	3,656	3,323	2,990
94,135	94,234	3,999	3,666	3,333	3,000
94,235	94,334	4,008	3,675	3,342	3,009
94,335	94,434	4,017	3,684	3,351	3,018
94,435	94,534	4,027	3,694	3,361	3,028
94,535	94,634	4,036	3,703	3,370	3,037
94,635	94,734	4,045	3,712	3,379	3,046
94,735	94,834	4,055	3,722	3,389	3,056
94,835	94,934	4,064	3,731	3,398	3,065
94,935	95,034	4,073	3,740	3,407	3,074
95,035	95,134	4,082	3,749	3,416	3,083
95,135	95,234	4,092	3,759	3,426	3,093
95,235	95,334	4,101	3,768	3,435	3,102
95,335	95,434	4,110	3,777	3,444	3,111
95,435	95,534	4,120	3,787	3,454	3,121
95,535	95,634	4,129	3,796	3,463	3,130
95,635	95,734	4,138	3,805	3,472	3,139

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
95,735	95,834	4,148	3,815	3,482	3,149
95,835	95,934	4,157	3,824	3,491	3,158
95,935	96,034	4,166	3,833	3,500	3,167
96,035	96,134	4,175	3,842	3,509	3,176
96,135	96,234	4,185	3,852	3,519	3,186
96,235	96,334	4,194	3,861	3,528	3,195
96,335	96,434	4,203	3,870	3,537	3,204
96,435	96,534	4,213	3,880	3,547	3,214
96,535	96,634	4,222	3,889	3,556	3,223
96,635	96,734	4,231	3,898	3,565	3,232
96,735	96,834	4,241	3,908	3,575	3,242
96,835	96,934	4,250	3,917	3,584	3,251
96,935	97,034	4,259	3,926	3,593	3,260
97,035	97,134	4,268	3,935	3,602	3,269
97,135	97,234	4,278	3,945	3,612	3,279
97,235	97,334	4,287	3,954	3,621	3,288
97,335	97,434	4,296	3,963	3,630	3,297
97,435	97,534	4,306	3,973	3,640	3,307
97,535	97,634	4,315	3,982	3,649	3,316
97,635	97,734	4,324	3,991	3,658	3,325
97,735	97,834	4,334	4,001	3,668	3,335
97,835	97,934	4,343	4,010	3,677	3,344
97,935	98,034	4,352	4,019	3,686	3,353
98,035	98,134	4,361	4,028	3,695	3,362
98,135	98,234	4,371	4,038	3,705	3,372
98,235	98,334	4,380	4,047	3,714	3,381
98,335	98,434	4,389	4,056	3,723	3,390
98,435	98,534	4,399	4,066	3,733	3,400
98,535	98,634	4,408	4,075	3,742	3,409
98,635	98,734	4,417	4,084	3,751	3,418
98,735	98,834	4,427	4,094	3,761	3,428
98,835	98,934	4,436	4,103	3,770	3,437
98,935	99,034	4,445	4,112	3,779	3,446
99,035	99,134	4,454	4,121	3,788	3,455
99,135	99,234	4,464	4,131	3,798	3,465
99,235	99,334	4,473	4,140	3,807	3,474
99,335	99,434	4,482	4,149	3,816	3,483
99,435	99,534	4,492	4,159	3,826	3,493
99,535	99,634	4,501	4,168	3,835	3,502
99,635	99,734	4,510	4,177	3,844	3,511
99,735	99,834	4,520	4,187	3,854	3,521
99,835	99,934	4,529	4,196	3,863	3,530
99,935	100,000	4,538	4,205	3,872	3,539

IF YOUR INCOME IS OVER \$100,000 USE FORM 540, OR FILE ONLINE THROUGH CalFile and e-file. Go to [ftb.ca.gov](http://ftb.ca.gov)

# Need Assistance? We're Here To Help!

Want to e-file?

Have a question?

Want to check on your refund?

Need a tax form?



## Online Services

Go to [ftb.ca.gov](http://ftb.ca.gov) for:

- **MyFTB Account** – view payments, balance due, and withholding information.
- **Web Pay** to pay income taxes. Choose your payment date up to one year in advance.
- **CalFile** – e-file your personal income tax return.
- **Refund Status** – find out when we authorize your refund.
- **Installment Agreement** – request to make monthly payments.
- **Subscription Services** – sign up to receive emails on a variety of tax topics.
- Tax forms and publications.
- FTB legal notices, rulings, and regulations.
- FTB's analysis of pending legislation.
- Internal procedure manuals to learn how we administer law.



## Automated Phone Service

Order tax forms and get recorded answers to your tax questions 24 hours a day, 7 days a week, at no charge to you. Call us at 800.338.0505, select "**Personal Income Tax**," then select "**Frequently Asked Questions**" or "**Forms and Publications**." Follow the recorded instructions and enter the 3-digit code, listed below, when prompted.

### Code Frequently Asked Questions:

- 100 Do I need to file a tax return?
- 111 Which form should I use?
- 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?
- 215 Who qualifies me to use the head of household filing status?
- 619 How do I report a change of address?
- 506 How do I get information about my Form 1099-G?

### Code California Forms and Publications:

- 900 California Resident Income Tax Booklet (includes Form 540)
- 965 Form 540 2EZ Tax Booklet
- 903 Schedule CA (540), California Adjustments – Residents
- 932 FTB 3506, Child and Dependent Care Expenses Credit
- 907 Form 540-ES, Estimated Tax for Individuals
- 908 Form 540X, Amended Individual Income Tax Return
- 914 California Nonresident or Part-Year Resident Income Tax Booklet (includes Long and Short Form 540NR)
- 921 FTB 3519, Payment for Automatic Extension for Individuals
- 922 FTB 3525, Substitute for Form W-2, Wage and Tax Statement
- 949 FTB 3567, Installment Agreement Request
- 946 FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California
- 934 FTB Pub. 1540, California Head of Household Filing Status
- 943 FTB 4058, California Taxpayers' Bill of Rights

## General Phone Service

Telephone assistance is available year-round from 7 a.m. until 5 p.m. Monday through Friday, except holidays. Hours 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

### Asistencia en español

Asistencia telefónica está disponible durante todo el año desde las 7 a.m. hasta las 5 p.m. de 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, llame al IRS  
TTY/TDD: 800.822.6268 para personas con discapacidades auditivas o del habla

\$\$  
For  
You

### Federal Earned Income Tax Credit (EITC)

If you earned less than \$52,427 (less than \$20,020 if you do not have any qualifying children), you may be eligible to get the EITC to reduce the federal tax you owe, or get a refund if you do not owe any federal tax. Call the IRS at 800.829.4477 and enter topic 601 when instructed, visit [irs.gov](http://irs.gov) and search for **eitc**, or see your federal tax booklet for more information. There is no comparable state credit.