

2014 Instructions for Form 540X

Amended Individual Income Tax Return

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

Important Information

Early Distributions Not Subject to Additional Tax

California conforms to the exceptions from the penalty on early withdrawals from retirement plans for qualified distributions made after September 11, 2001, to reservists while serving on active duty for at least 180 days and for qualified distributions made after August 17, 2006, to public safety employees after separation from service after age 50. If you received one or more of these distributions and were assessed a penalty you may amend your tax returns to claim a refund.

Protective Claim – If you are filing a claim for refund on Form 540X, Amended Individual Income Tax Return, for a taxable year where litigation is pending or where a final determination by the Internal Revenue Service (IRS) is pending, write **“PROTECTIVE CLAIM”** in red ink at the top of your completed Form 540X. Specify the pending litigation or reference the federal determination on Part II, line 5 so we can properly process your claim.

Web Pay – Individuals can make payments online using Web Pay for Individuals. After a one-time registration, taxpayers can make an immediate payment or schedule payments up to a year in advance. Go to ftb.ca.gov for more information.

Installment Payments – If you have a financial hardship and cannot pay your tax debt in full, you may qualify for our installment agreement program. If you qualify for an installment agreement, you must pay a set amount on a specific day each month, and you must agree to do the following: Pay by electronic funds transfer (EFT), file and pay all future tax returns on time, and pay the installment agreement fee, which we will add to your balance due. Note: the fee is subject to an annual change.

How do I request an installment agreement? Electronic Requests – Go to ftb.ca.gov and select **Payment Options**. Next, click on **Installment Agreement Request**, and then select apply online. **Manual Requests** – Download and complete the **Installment Agreement Request form (FTB 3567)**, then mail it to us at: Franchise Tax Board, PO Box 2952, Sacramento CA 95812-2952, or call 800.338.0505 to order the form.

Military Compensation – If you are filing an amended return to exclude military compensation as a result of the Servicemembers Civil Relief Act (P.L. 108-189), write **“MILITARY HR 100** in red at the top of Form 540X. In addition, attach a copy of your military Form W-2, Wage and Tax Statement, a revised Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, Schedule CA (540NR), California Adjustments – Nonresidents or Part-Year Residents, and any other affected forms or schedules to your Form 540X. If you are amending a taxable year for which the normal statute of limitations (SOL) has expired, attach a statement explaining why the SOL is still open. If the SOL is open because of military service in a combat zone or outside the United States, attach copies of any documents that show when you served in a combat zone or overseas. Include a daytime phone number on the line provided on Side 3 of Form 540X. Beginning in 2009, the Military Spouses Residency Relief Act may affect the California income tax filing requirements for spouses of military personnel. For additional information, get FTB Pub. 1032, Tax Information for Military Personnel.

Victims of Terrorism – California conformed to the Victims of Terrorism Tax Relief Act of 2001 that allows victims who died as a result of the terrorist attacks of September 11, 2001, and the anthrax incidents in 2001, a forgiveness of their state tax liability for the year immediately preceding the incident and all subsequent taxable years until the date of death. To qualify for a tax refund, the victim must have paid state income taxes or had them withheld.

Survivors or executors of those “Killed in Terrorist Action” (KITA) victims should write **“KITA—9/11”** or **“KITA—ANTHRAX”** in red ink at the top of the first page of their amended tax returns.

Mental Health Services Tax – This tax, imposed on individuals, is 1% of the taxable income in excess of \$1 million. It is not subject to reduction by credits, however, it is subject to the estimated tax payment requirement, interest and penalties.

General Information

A Purpose

Use Form 540X to amend previously filed Forms 540, 540A, 540EZ, 540 2EZ, 540-ADS, or Long or Short 540NR.

A claim for refund of an overpayment of tax should be made by filing Form 540X.

Do not file Form 540X to correct your SSN, name, or address. Instead, call or write us. See General Information G, Contacting the Franchise Tax Board, for instructions.

Use Tax: **Do not** use this form to correct a “use tax” error reported on your original tax return. The State Board of Equalization (BOE) administers this tax. Refer all questions or requests relating to use tax to the BOE at boe.ca.gov or call **800.400.7115**.

B When to File

Generally, if you filed federal Form 1040X, Amended U.S. Individual Income Tax Return, file Form 540X within six months unless the changes do not affect your California tax liability. File Form 540X only after you have filed your original California tax return.

California Statute of Limitations

Original tax return was filed on or before April 15th:

If you are making a claim for refund, file an amended tax return within four years from the original due date of the tax return or within one year from the date of overpayment, whichever period expires later.

Original tax return was filed within the extension period (April 15th - October 15th):

If you are making a claim for refund, file an amended tax return within four years from the date the original tax return was filed or within one year from the date of overpayment, whichever period expires later.

Original tax return was filed after October 15th:

If you are making a claim for refund, file an amended tax return within four years from the original due date of the tax return (April 15th) or within one year from the date of overpayment, whichever period expires later.

If you are filing your amended tax return after the normal statute of limitation period (four years after the due date of the original tax return), attach a statement explaining why the normal statute of limitations does not apply.

If you are filing your amended return in response to a billing notice you received, you will continue to receive billing notices until your amended tax return is accepted. After January 1, 2002, you may file an informal claim for refund even though the full amount due including tax, penalty, and interest has not yet been paid. After the full amount due has been paid, you have the right to appeal to the BOE or to file suit in court if your claim for refund is disallowed.

To file an informal claim for refund, write **“INFORMAL CLAIM”** in red ink at the top of the first page of your completed Form 540X and mail the claim to:

INFORMAL CLAIMS UNIT, MS F-283
FRANCHISE TAX BOARD
PO BOX 1468
SACRAMENTO CA 95812-1468

Financially Disabled Taxpayers

The statute of limitations for filing claims for refunds is suspended during periods when a taxpayer is “financially disabled.” You are considered “financially disabled” when you are unable to manage your financial affairs due to a medically determinable physical or mental impairment that is deemed to be either a terminal impairment or is expected to last for a continuous period of not less than 12 months. You **are not** considered “financially disabled” during any period that your spouse/RDP or any other person is legally authorized to act on your behalf on financial matters. For more information, get form FTB 1564, Financially Disabled – Suspension of the Statute of Limitations.

C Information on Income, Deductions, etc.

If you have questions, such as what income is taxable or what expenses are deductible, refer to the income tax booklet for the year you are amending. Be sure to use the proper tax table or tax rate schedule to figure your corrected tax. The related schedules and forms may also help you. If you amended your federal income tax return and made changes to your medical expense deduction, charitable contributions, or miscellaneous itemized deductions, also make adjustments on Form 540X if you itemized your deductions for California. Use your revised federal adjusted gross income (AGI) to compute the percentage limitations.

D Nonresidents and Part-Year Residents

If you are a part-year resident or nonresident and want to amend your tax return, complete a revised Long or Short Form 540NR and Form 540X. When completing Form 540X, skip line 1 through line 15 and start with line 16. Enter on line 16, column C, the total tax from your revised Long or Short Form 540NR.

Complete the rest of the form as directed in the instructions.

In addition to completing Form 540X, line 16 through line 34, nonresidents or part-year residents complete Part I, Nonresidents or Part-Year Residents Only, on Form 540X. For more information on residency status get FTB Pub. 1031, Guidelines for Determining Resident Status.

Required Attachments to Form 540X. Attach the following corrected forms, schedules, and documents to your Form 540X or we may be unable to process your return.

- Long or Short Form 540NR. Write “**AMENDED, DO NOT PROCESS – ATTACHMENT TO FORM 540X**” in red ink at the top of the first page of this form.
- Schedule CA (540NR), (Long Form 540NR filers only). (For taxable years 1990, 1991, and 1992, attach Schedule SI, Nonresident or Part-Year Resident California Adjusted Gross Income.)
- Any other forms and schedules that were affected by the changes you made.
- A complete copy of your federal amended tax return, if one was filed, including all the revised forms and schedules.

E Federal Notices

If you were notified of an error on your federal income tax return that changed your AGI, you may need to amend your California income tax return for that year.

If the Internal Revenue Service (IRS) examines and changes your federal income tax return, and you owe additional tax, report these changes to the Franchise Tax Board (FTB) within six months. You do not need to inform the FTB if the changes do not increase your California tax liability. If the changes made by the IRS result in a refund due, you must file a claim for refund within two years. Use Form 540X to make any changes to your California income tax returns already filed, or send copies of the IRS changes together with your recomputation of California tax (amended tax return) to:

ATTN: RAR/VOL AUDIT SECTION F-310
FRANCHISE TAX BOARD
PO BOX 1998
RANCHO CORDOVA CA 95741-1998

Include a copy of the final federal determination, along with all underlying data and schedules that explain or support the federal adjustment. Note: Most penalties assessed by the IRS also apply under California law. If you are including penalties in a payment with your amended tax return, see the instructions for line 33a.

F Children With Investment Income

If your child was required to file form FTB 3800, Tax Computation for Certain Children with Investment Income, and your taxable income has changed, review your child's tax return to see if you need to file an amended tax return. Get form FTB 3800 for more information.

G Contacting the Franchise Tax Board

If you have not received a refund within six months of filing Form 540X, **do not** file a duplicate amended tax return for the same year. For information on the status of your refund, you may write to:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

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

Telephone: 800.852.5711 from within the United States
916.845.6500 from outside the United States
IRS: 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
IRS: 800.829.1040 para preguntas sobre impuestos federales,
llame al IRS
TTY/TDD: 800.822.6268 para personas con discapacidades auditivas o del habla

H Where To Get Tax Forms and Publications

By Internet – You can download, view, and print California tax forms and publications from ftb.ca.gov.

By Phone – To order California tax forms and publications, call our automated phone service at 800.338.0505, select **personal income tax**, then select **forms and publications**, and follow the recorded instructions.

By Mail – Write to:

TAX FORMS REQUEST UNIT
FRANCHISE TAX BOARD
PO BOX 307
RANCHO CORDOVA CA 95741-0307

To get California tax forms that are not available on our website, call our general phone service. See General Information G for telephone numbers.

Specific Instructions

Fill out Form 540X as completely as possible. Incomplete information could delay the processing of your amended tax return.

Taxable or Fiscal Year

Fill in the boxes for the calendar year or write in the fiscal year end (month and year) of the tax return you are amending.

Name(s) and Address

Print or type your name and current address as follows:

- If you are amending a joint tax return, list your names, social security numbers (SSNs) or individual taxpayer identification numbers (ITINs) in the same order as shown on your original tax return.
- If you are amending from a separate tax return to a joint tax return and your spouse/RDP did not file an original tax return, enter your name and SSN or ITIN on the first line and your spouse's/RDP's name and SSN or ITIN on the second line.
- If you are married/RDP amending a separate tax return, enter the SSNs or ITINs for both you and your spouse/RDP.

Additional Information

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

Foreign Address

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

Principal Business Activity (PBA) Code (Form 540 and Long Form 540NR only)

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

Filing Status

Your filing status for California must be the same as the filing status you used on your federal income tax return, unless you are a same-sex married individual or RDP. If you are a same-sex married individual or an RDP and file single for federal, you must file married/RDP filing jointly or married/RDP filing separately for California. If you are a same-sex married individual or 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.

Exception for Filing a Separate Tax Return – A married couple who filed a joint federal tax return may file separate state tax returns if either spouse was:

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

Changing Your Filing Status – If you changed your filing status on your federal amended tax return, also change your filing status for California by filing Form 540X unless you meet one of the exceptions listed above.

Married/RDP Filing Jointly to Married/RDP Filing Separately – You cannot change from married/RDP filing jointly to married/RDP filing separately after the due date of the tax return.

Exception: For taxable years 2000 and after, a married couple who meets the “Exception for filing a separate tax return” shown above may change from joint to separate tax returns after the due date of the tax return.

Filing Separate Tax Returns to Married/RDP Filing Jointly – If you or your spouse/RDP (or both of you) filed a separate tax return, you generally can change to a joint tax return any time within four years from the original due date of the separate tax return(s). To change to a joint tax return, you and your spouse/RDP must have been legally married or an RDP on the last day of the taxable year.

Follow these steps to amend from separate tax returns to a joint tax return:

1. Complete only one amended tax return.
2. Column A – Enter the amounts from your original tax return or as previously adjusted (either by you or us).
3. Column B – Combine the amounts from:
 - a. Your spouse's/RDP's original tax return or as previously adjusted. If your spouse/RDP did not file an original tax return, include your spouse's/RDP's income, deductions, credits, other taxes, etc.
 - b. Any other changes you and your spouse/RDP are making.
4. Column C – Read the instructions for column C below to figure the amounts to enter in that column.
5. Both you and your spouse/RDP must sign Form 540X.

Nonresidents and Part-Year Residents – If you filed a joint tax return and either you or your spouse/RDP was a nonresident or part-year resident during the year you are amending, file a Long or Short Form 540NR. See General Information D, Nonresidents and Part-Year Residents, for more information.

Column A

Enter the amounts from your original tax return, the Return Information Notice or the Notice of Proposed Assessment you received from the FTB, or from your latest amended tax return.

Column B

Enter the net increase (+) or net decrease (-) for each line you are changing. Show all decreases in parentheses. Explain each change in Part II and attach any related schedule or form. If you need more space, attach a separate sheet of paper. Be sure to include your name and SSN or ITIN on any attachments.

Column C

Add the increase (+) in column B to column A, or subtract the decrease (-) in column B from column A. Enter the result in column C. For any amount you do not change, enter the amount from column A in column C.

Line 1 through Line 6

Nonresidents and Part-Year Residents: See General Information D, Nonresidents and Part-Year Residents.

Residents: Be sure to complete line 1a, line 1b, line 3, line 4, line 5, and line 6 in column A and line 6 in column C even if you are not amending amounts on line 1a through line 5.

540 2EZ Exception: If you originally filed Form 540 2EZ and need to amend your tax return, first complete Form 540A or Form 540 with the new and correct information and write “**AMENDED, DO NOT PROCESS - ATTACHMENT TO FORM 540X**” in red ink at the top and attach the corrected tax return to your Form 540X.

For taxable years 2002 and prior, when transferring the federal AGI information to Form 540A or Form 540, combine lines 10 and 11. For taxable years beginning 2013, Form 540A is obsolete.

For taxable years 2003 and 2004, combine lines 11, 12, and 13.

For taxable year 2005, combine lines 13, 14, and 15.

For taxable years 2006 through 2014, combine lines 14, 15, and 16.

Skip line 1 through line 15 of Form 540X and start with line 16. See the instructions for line 16.

Line 1a – State Wages

On line 1a, column A, enter your state wages from your Form 540 or 540A, line 12. If you are amending state wages, attach Copy 2 of any additional or corrected Form(s) W-2.

Line 1b – Federal Adjusted Gross Income

On line 1b, column A, enter your federal AGI from your Form 540 or Form 540A.

If you filed federal Form 1040X or received an adjustment notice from the IRS, refigure your federal AGI and enter the revised amount in column C. Explain the adjustment on Part II, line 5.

If you are amending your federal AGI as the result of filing federal Form 1040X, attach a copy of the signed and dated federal Form 1040X (including all revised schedules) that you filed with the IRS.

Line 2a through Line 2e – California Adjustments

On line 2a through line 2e, show adjustments to your federal AGI as negative or positive amounts based on differences between California and federal law. If you enter an amount on line 2e, attach Schedule CA (540) showing the changes made.

Line 3 – Total California Adjustments

Combine line 2a through line 2e. Enter the result on line 3, column A through column C.

Line 4 – California Adjusted Gross Income

Combine line 1b and line 3 for column A through column C.

Line 5 – California Itemized Deductions or Standard Deduction

If you claim the California standard deduction, enter the amount allowed for your filing status.

If you change the amount of your California itemized deductions, or if you change from the standard deduction to itemized deductions, attach Schedule CA (540) and federal Schedule A, Itemized Deductions.

Line 6 – Taxable Income

Enter in column A your taxable income from your original tax return, the Return Information Notice or the Notice of Proposed Assessment you received from the FTB, or from your latest amended tax return.

Line 7 through Line 15

Line 7a – Tax Method Used

Check the box that matches the method used to figure your revised tax on line 7b, column C.

If you used:

Tax Table or Tax Rate Schedule

If you use either of these methods to compute your tax, check the box by TT.

Form FTB 3800, Tax Computation for Certain Children with Investment Income

If the income is investment income reported for a child 18 and under or a student under age 24, use form FTB 3800 to compute the tax. Attach form FTB 3800 to the Form 540X, and check the box by FTB 3800.

Form FTB 3803, Parents' Election to Report Child's Interest and Dividends

If you elect to report your child's interest and dividend income with your income on this return, use form FTB 3803 to compute the tax. Attach form FTB 3803 for each child to Form 540X, and check the box by FTB 3803.

Line 7b – Tax

Enter in column A the tax from your original return, the Return Information Notice or the Notice of Proposed Assessment you received from the FTB, or from your latest amended tax return. If you used the tax table or tax rate schedule for the taxable year you are amending, enter in column C the amount of tax for the taxable income shown on line 6, column C. Be sure to use the correct tax for your filing status.

Line 8 – Exemption Credits

If you are changing the amount of your exemption credits, refer to the income tax booklet for the year you are amending. Also, explain any change in exemption credits on Part II, line 5.

Line 10 – Tax from Schedule G-1 and form FTB 5870A

If you are changing the amount of your tax on lump-sum distributions or tax on accumulation distribution of trusts, complete and attach Schedule G-1, Tax on Lump-Sum Distributions, or form FTB 5870A, Tax on Accumulation Distribution of Trusts.

Line 12 – Special Credits and Nonrefundable Credits

If you are changing the amount of your allowable credits, refer to the income tax booklet for the year you are amending. If you are making a change to the amount of a credit that originally required completing a credit form, complete the credit form using the revised figures and attach it to your Form 540X. Also, be sure to complete and attach other schedules that may be affected by this change, such as Schedule P (540), Alternative Minimum Tax and Credit Limitations – Residents.

Other State Tax Credit: If you are amending your tax return because of a change in the amount of taxes you paid to another state, complete and attach Schedule S, Other State Tax Credit. Also, attach a copy of the tax return and schedules filed with the other state.

Nonrefundable Child and Dependent Care Expenses Credit: For taxable years beginning on or after January 1, 2011, the child and dependent care expenses credit is no longer refundable and should be reported on this line. If you are amending your tax return to claim this credit for the first time or changing the amount of your credit, write “Nonrefundable Child and Dependent Care Expenses Credit” on Part II, line 5, and provide an explanation of why you are making the change.

Nonrefundable Renter’s Credit: If you are amending your tax return to claim this credit for the first time or changing the amount of your credit, write “Nonrefundable Renter’s Credit” on Part II, line 5, and provide an explanation of why you are making the change.

Line 14 – Other Taxes

Include any additional taxes from:

- Schedule P (540 or 540NR), Alternative Minimum Tax and Credit Limitations
- Form FTB 3501, Employer Child Care Program/Contribution Credit (2011 & prior)
- Form FTB 3518, Employer Ridesharing Credits (1995 & prior)
- Form FTB 3535, Manufacturers’ Investment Credit (2004 & prior)
- Form FTB 3805P, Additional Taxes on Qualified Plans (including IRAs) and Other Tax-Favored Accounts
- Form FTB 3805Z, Enterprise Zone Deduction and Credit Summary
- Form FTB 3806, Los Angeles Revitalization Zone Deduction and Credit Summary
- Form FTB 3807, Local Agency Military Base Recovery Area Deduction and Credit Summary
- Form FTB 3808, Manufacturing Enhancement Area Credit Summary
- Form FTB 3809, Targeted Tax Area Deduction and Credit Summary

Also include any interest on deferred tax from installment obligations under IRC Sections 453 and 453A.

If you claim a credit carryover or a credit recapture for an expired credit, use form FTB 3540, Credit Carryover and Recapture Summary, to figure the correct amount of the credit carryover or credit recapture.

Attach the schedules or forms you used to compute other taxes.

Line 15 – Mental Health Services Tax

If your taxable income is more than \$1,000,000, compute the Mental Health Services Tax below (for taxable years 2005 and after):

A. Taxable income from Form 540X, line 6	_____
B. Less.	\$1,000,000
C. Subtotal	_____
D. Tax rate - 1%	x .01
E. Mental Health Services Tax - Multiply line C by line D. Enter this amount here and on Form 540X, line 15.	_____

Line 16 – Total Tax

If you are amending Form 540, California Resident Income Tax Return, add line 13, line 14, and line 15. Enter the result on line 16. If you are amending the Long or Short Form 540NR, enter the total tax amount from the revised Form 540NR.

If you are amending Form 540 2EZ, complete Form 540A or Form 540 with the new and correct information. Enter the total tax amount from the corrected Form 540/540A.

Line 17 through Line 25**Line 17 – California Income Tax Withheld**

If you are changing the amount of California income tax withheld enter the total amount from the following additional or corrected forms:

- Form(s) W-2, Wage and Tax Statement
- Form(s) W-2G, Certain Gambling Winnings
- Form(s) 1099-MISC, Miscellaneous Income
- Form(s) 1099-R, Distributions from Pensions, Annuities, Retirement, or Profit Sharing Plans, IRAs, Insurance Contracts, etc

Attach additional or corrected copies to your amended tax return.

Do not include withholding from Forms 592-B, Resident and Nonresident Withholding Tax Statement, or 593, Real Estate Withholding Tax Statement, on this line.

Line 18 – Real Estate and Other Withholding (Form(s) 592 or 593)

If you are changing the amount of real estate or resident and nonresident withholding, attach a copy of any of the following additional or corrected withholding forms that you received since you filed your original tax return:

- Form 593, Real Estate Withholding Tax Statement
- Form 592-B, Resident and Nonresident Withholding Tax Statement

Line 19 – Excess California State Disability Insurance (SDI) or Voluntary Plan Disability Insurance (VPDI)

If you are changing this amount, attach Copy 2 of any additional or corrected Form(s) W-2 that you received since you filed your original tax return.

Line 20 – Estimated Tax Payments and Other Payments

Enter the estimated tax payments you claimed on your tax return and any payment made with form FTB 3519, Payment for Automatic Extension for Individuals.

Line 21 – Refundable Credits**Child and Dependent Care Expenses Credit (Taxable years 2000 through 2010).**

For taxable years beginning on or after January 1, 2011, the child and dependent care expenses credit is **no** longer refundable and should be reported on line 12. For prior year reporting information, get the 540X for the taxable year being amended.

California allows the Child and Dependent Care Expenses Credit as a refundable credit only for taxable years **2000 through 2010**. If you are amending your tax return to claim this credit for the first time or changing the amount of the credit reported, write “Child and Dependent Care Expenses Credit” on Part II, line 5. Be sure to provide an explanation of why you are making the change.

Renter’s Credit

Taxable Year	Renter’s Credit	Refundable Credit Available?	Enter on Form 540X, Line –
1973 – 1992	Yes	Yes	Line 21
1993 – 1997	No		
1998 and after	Yes	No	Line 12

You may not claim both credits on the same amended tax return, because the refundable renter’s credit applies to taxable years prior to 1993 and the Child and Dependent Care Expenses Credit applies to taxable years 2000 through 2010.

Line 22 and Line 23

If you are claiming the Refundable Child and Dependent Care Expenses Credit, enter the qualifying person's social security number. If you have more than two qualifying persons, attach a statement to Form 540X with the required information. For taxable year 2000, attach a copy of the statement you included with the federal Form 2441, Child and Dependent Care Expenses, or federal Form 1040A, U.S. Individual Income Tax Return, Schedule 2, listing the additional name(s) and social security number(s).

Line 24

If you are claiming the Refundable Child and Dependent Care Expenses Credit for taxable year 2000, enter the amount from federal Form 2441, line 9 or federal Form 1040A, Schedule 2, line 9. For taxable year 2001 and after, enter the amount from form FTB 3506, Child and Dependent Care Expenses Credit, line 12.

Line 25 – Tax Paid with Original Return

Enter on line 25 the amount actually paid with your original tax return. Also, include any additional payments of tax made after the original tax return was filed. **Do not** include payments of interest or penalties.

Line 27 through Line 34**Line 27 – Overpaid Tax**

Enter the overpaid tax (**refund + amount applied to your estimated tax, if any**) from your original tax return. If the FTB changed your original tax return and the result was an additional overpayment of tax, also include the amount on line 27.

Do not include any interest you received on any refund.

Line 28 – Subtotal

If line 27 is more than line 26, use the following instructions and skip instructions for line 29 and line 30.

1. Enter the difference as a positive number on line 28.
2. On line 29, enter total use tax payments as shown on your original tax return. If you did not make use tax payments on your original tax return, enter -0-.
3. On line 30, enter total voluntary contributions as shown on your original tax return. If you did not make any voluntary contributions on your original tax return, enter -0-.
4. Skip line 31.
5. Add line 16 (column C) and line 28 through line 30. Enter the result on line 32.

Line 29 – Payments Made For Use Tax

Enter total use tax payments as shown on your original tax return. If you did not make use tax payments on your original tax return, enter -0-.

Line 30 – Voluntary Contributions

Enter total voluntary contributions as shown on your original tax return. If you did not make any voluntary contributions on your original tax return, enter -0-.

Line 32 – Amount You Owe

Pay online with Web Pay. Go to ftb.ca.gov for more information.

You may also pay by credit card. Call 800.272.9829 or go to the Official Payments Corp's. website at officialpayments.com and use the jurisdiction code 1555. Official Payments Corp. charges a convenience fee for this service.

Or, if you are not required to remit all your payments electronically, make a check or money order payable to the "Franchise Tax Board" for the full amount you owe. Write your SSN or ITIN and the taxable year you are amending, and Form 540X on your check or money order. Enclose, but **do not** staple, your check or money order to Form 540X. Do not use Form 540-V when sending a payment in with Form 540X.

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution. A penalty may be imposed if your payment is returned by your bank for insufficient funds.

Mail Form 540X to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001

Interest is due on the amount on line 32 from the original due date of the tax return to the date of payment. See line 33b for more information.

Line 33a – Penalties

If you are including penalties with your payment, enter the amount of penalties on line 33a. Also, attach a statement to your tax return that shows the following information for each type of penalty included on line 33a: type of penalty (description); the Internal Revenue Code (IRC) or California Revenue & Taxation Code (R&TC) section that provides for assessment of the penalty (if possible); and a schedule showing how you computed the penalty.

Line 33b – Interest

If you owe additional tax (line 32) and are including interest with your payment, enter the interest on line 33b. If you do not include interest with your payment or include only a portion of it, the FTB will figure the interest and bill you for it.

Line 33c – Total Interest and Penalties

Add line 33a and line 33b. Enter the total on line 33c.

Line 34 – Refund

If you are entitled to a refund greater than the amount claimed or allowed on your original tax return, your Form 540X should show only the additional amount due to you. This amount will be refunded separately from the amount allowed on your original tax return. The FTB will figure any interest owed to you and include it in your refund.

Mail Form 540X to:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0001

Even after you receive a refund check, the FTB may request additional information to substantiate your claim.

Part I

This part is for nonresidents or part-year residents. Transfer the requested information from your revised Short or Long Form 540NR to this part.

Part II**Explanation and Attachments**

Explain each change separately and in detail. Include:

- Item being changed.
- Amount previously reported and corrected amount.
- Reason the change was needed. Include in your explanation the documents you have attached to support the changes made.

Attach to Form 540X:

- Revised California tax return, including all revised forms and schedules. For example, the revised Schedule CA (540 or 540NR). Write "**AMENDED, DO NOT PROCESS – ATTACHMENT TO FORM 540X**" in red ink at the top of the first page of the revised California tax return.
- Federal schedules if you made a change to your federal tax return.
- Documents supporting each change, such as corrected W-2s, 1099s, K-1s, escrow statements, court documents, contracts, etc.

Your refund may be denied or delayed if you did not explain in sufficient detail the changes made or did not attach the supporting documents and revised forms. Attach additional pages if needed to provide a clear, detailed explanation. Be sure to include your name and SSN or ITIN on each attachment.

Sign Your Return

Sign your tax return in the space provided. Provide the name and the phone number of the person to contact if we have any questions about your amended tax return. Also, include the best time of day to call. This information will allow us to provide better service in processing your amended tax return.

Paid Preparer's Information

If you pay a person to prepare your Form 540X, that person must sign and complete the area at the bottom of Side 3 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.