California 540 2EZ

2015 Personal Income Tax Booklet

Members of the Franchise Tax Board

Betty T. Yee, Chair Jerome E. Horton, Member Michael Cohen, Member



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What's New and Other Important Information for 2015

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

- State Children's Trust Fund for the Prevention of Child Abuse
- Prevention of Animal Homelessness and Cruelty Fund

Earned Income Tax Credit – For taxable years beginning on or after January 1, 2015, the refundable California Earned Income Tax Credit (EITC) is available to taxpayers who earned wage income within California. This credit is similar to the federal Earned Income Credit (EIC). This credit is available to taxpayers with earned income of less than \$13,870. Additional information can be found on California form FTB 3514. California Earned Income Tax Credit.

Payments and Credits Applied to Use Tax – For taxable years beginning on or after January 1, 2015, if a taxpayer includes use tax on their personal income tax return, payments and credits will be applied to use tax first, then towards income tax, interest, and penalties. Additional information can be found in the Form 540 2EZ instructions for line 25.

MvFTB 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 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 and search for mandatory epay. 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.

Head of Household – For taxable years beginning on or after January 1, 2015, California requires taxpayers who use head of household (HOH) filing status to file form FTB 3532, Head of Household Filing Status Schedule, to report how the HOH filing status was determined.

Qualifying to Use Form 540 2EZ

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

General	California resident entire year Not blind
Filing Status	 Single Married/RDP filing jointly Head of household Qualifying widow(er)
You May	 Be claimed as a dependent by another taxpayer (see Note below) Be 65 or older and claim the senior exemption. If your (or your spouse's/RDP's) 65th birthday is on January 1, 2016, you are considered to be age 65 on December 31, 2015.
Dependents	0 – 3 allowed
Types of Income	 Wages, salaries, and tips Taxable scholarship and fellowship compensation grants (only if reported on federal Form W-2) Capital gains from mutual funds (reported on Form 1099-DIV, box 2a only) Interest and Dividends Pension Unemployment Paid Family Leave U.S. Social Security Tier 1 and Tier 2 Railroad Retirement
Total Income	 \$100,000 or less (single or head of household) \$200,000 or less (married/RDP filing jointly or qualifying widow[er]) Total income includes wages, salaries, tips, taxable scholarship or fellowship grants, interest, dividends, pensions, and capital gains from mutual funds.
Adjustments to Income	No adjustments to total income, such as student loan interest deduction, IRA deduction, etc.
Deduction	Standard deduction only. If you use the modified standard deduction for dependents, see Note below.
Payments	Only withholding shown on federal Form(s) W-2 and 1099-R
Exemptions	 Personal exemption (see Note below) Up to three dependent exemptions
Credits	Nonrefundable renter's credit Refundable California Earned Income Tax Credit

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 \$13,394
- You are married/RDP filing jointly or a qualifying widow(er) and your total income is less than or equal to \$26,838.
- You are head of household and your total income is less than or equal to \$19,038.
- 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 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.

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, you must file a tax return to claim your withholding. You may be eligible for the federal Earned Income Tax Credit; see page 63 for more information.

On 12/31/15.	and on 12/31/15.	Califo	rnia Gross Ir	ncome	California Adjusted Gross Income Dependents				
my filing status was:	my age was:		Dependents	}					
	(If your 65th birthday is on January 1, 2016, you are considered to be age 65 on December 31, 2015.)	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 65 or older	16,256 21,706	27,489 30,131	35,914 36,871	13,005 18,455	24,238 26,880	32,663 33,620		
Married/RDP filing jointly (The income of both spouses/RDPs must be combined.)	Under 65 (both spouses/RDPs) 65 or older (one spouse/RDP) 65 or older (both spouses/RDPs)	32,514 37,964 43,414	43,747 46,389 51,839	52,172 53,129 58,579	26,012 31,462 36,912	37,245 39,887 45,337	45,670 46,627 52,077		
Qualifying widow(er)	Under 65 65 or older		27,489 30,131	35,914 36,871		24,238 26,880	32,663 33,620		
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 \$16,256
- Adjusted gross income is more than \$13,005

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

- Gross income is more than \$32,514
- Adjusted gross income is more than \$26,012

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

- Gross income is more than \$27,489
- Adjusted gross income is more than \$24,238

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:

Married/RDP filing jointly, head of household,

The amounts above represent the standard deduction minus \$350. Get Form 540 at 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 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 18, 2016, but if you can't file by that date, you get an automatic paperless extension to file by October 17, 2016. Any tax due must be paid by April 18, 2016, 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

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 federal Forms W-2 were not received by January 31. 2016, contact your employer. Only an employer issues or corrects federal Form W-2. California wage and withholding information is available on MyFTB Account at 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 33 and line 34. 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

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 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 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 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**. 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."

Visit our website:

2015 Instructions for Form 540 2EZ

References in these instructions are to the Internal Revenue Code (IRC) as of January 1, 2015, 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 2015. Use Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. These forms are available online at 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 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 2014.
- You have Real Estate or Other Withholding from Form 592-B or Form 593.

Note: The lines on Form 540 2EZ are numbered with gaps in the line number sequence. For example, lines 14 through 15 do not appear on Form 540 2EZ, so the line number that follows line 13 on Form 540 2EZ is line 16.

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, follow the country's practice for entering the city, county, province, state, country, and postal code, as applicable, in the appropriate boxes. **Do not** abbreviate the country name.

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, 2015:

- 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, 2015, and did not remarry or enter into another RDP in 2015 (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, 2015, even if you did not live with your spouse/RDP at the end of 2015.
- Your spouse/RDP died in 2015 and you did not remarry or enter into another RDP in 2015.
- Your spouse/RDP died in 2016 before the 2015 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, 2015.
- You paid more than one-half the cost of keeping up your home for the year in 2015.
- 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.

California requires taxpayers who use head of household filing status to file form FTB 3532, Head of Household Filing Status Schedule to report how the HOH filing status was determined.

Qualifying Widow(er)

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

- Your spouse/RDP died in 2013 or 2014, and you did not remarry or enter into another RDP in 2015.
- 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 2015. 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.

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

Instructions: Form 540 2EZ

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** or file online through **CalFile** or **e-file**.

Single	\$13,394
Married/RDP filing jointly or Qualifying widow(er)	\$26,838
Head of Household	\$19,038

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

Single
Married/RDP filing jointly, head of household,
or qualifying widow(er)\$7,738

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, 2016, you are considered to be age 65 on December 31, 2015.

Line 8 – Dependents

You must enter the first name, last name, SSN, and relationship of each of the dependents you are allowed to claim. If your dependent child was born and died in 2015 and you do not have an SSN for the child, enter "Died" in the SSN field and include a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive. If you claim more than three dependents get Form 540 online at **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** 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 vear 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 ttb.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 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 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 or e-file.

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 39
Married/RDP filing jointly or Qualifying widow(er)	Go to page 45
Head of Household	Go to page 57

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2

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 39.
- Married/RDP filing jointly or Qualifying widow(er), go to page 45.
- Head of household, go to page 57
- If single or head of household, enter \$109
- If married/RDP and both spouses/RDPs can be claimed as a dependent by another taxpayer, enter \$218
- If married/RDP and only one spouse/RDP can be claimed, enter \$109
- If qualifying widow(er), enter \$218
- 3. Add line 1 and line 2. Enter here and include on Form 540 2EZ, line 17.....

Line 18 – Senior Exemption

If you entered 1 in the box on line 7, enter \$109. If you entered 2 in the box on line 7, enter \$218.

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 13 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 federal Form W-2, add all amounts shown in box 17. If you have more than one federal 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 23 - Earned Income Tax Credit (EITC)

Enter your Earned Income Tax Credit from form FTB 3514, California Earned Income Tax Credit.

Use Tax

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, online, 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 Board of Equalization's website at boe.ca.gov, or call its Customer Service Center at 1.800.400.7115 or (TTY) 711 (for hearing and speech disabilities.)

Some taxpayers are required to report business purchases subject to use tax directly to the 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 a business not required to hold a California seller's permit, but that received at least \$100,000 per year in gross receipts.

 Are otherwise required to be registered with the 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 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 Board of Equalization. For information on how to report use tax directly to the Board of Equalization, go to their website at 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 15 for a general explanation of California use tax.

Use Tax Worksheet

You must use the Use Tax Worksheet to calculate your use tax liability, if any of these 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 esti-
- You owe use tax on any item purchased for use in a trade or business not registered with the 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 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 out-of-state retailers 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 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 Board of Equalization.....\$ 2. Enter the applicable sales and use tax rate 3. Multiply line 1 by the tax rate on line 2. 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-.....\$ 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 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-....\$ _____

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 Board of Equalization's website at **boe.ca.gov**.

- Include handling charges.
- Do not include any other state's sales or use tax paid on the nurchases
- 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 an \$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 Board of Equalization.

Note: You must report and pay any use tax you owe on the following purchases directly to the 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 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, consumed, or given away. To find your sales and use tax rate using your computer or mobile device, please go to the Board of Equalization's website at **boe.ca.gov**. Look under the heading, **Popular Topics**, then click on **Latest Sales and Use Tax Rates**. You may also call their Customer Service Center at 800.400.7115 or (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.

Californ	ia Adj (AG	Use Tax Liability	
Less Than \$1	0,000	\$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	\$66	
More than \$1	99,999	9 – Multiply AGI by 0.035	% (x0.00035)

Enter your use tax liability on Line 4 of the worksheet, or if you are not required to use the worksheet, enter the amount on Line 25 of your income tax return.

FREE e-file at ftb.ca.gov Instructions: Form 540 2EZ

Line 29 – Tax Due

If the amount on line 26 is less than the amount on line 21, subtract the amount on line 26 from the amount on line 21. Enter the result on line 29. 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 or go to 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

Line 30 – 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/ or email info@parks.ca.gov.

Line 31 – Amount You Owe

If you do not have an amount on line 28, add the amount on line 27. line 29, and line 30. Enter the result on line 31.

If you have an amount on line 28 and the amount on line 30 is more than line 28, subtract line 28 from line 30. Enter the difference on line 31.

Paying Your Taxes

You must pay 100% of the amount you owe by April 18, 2016, 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

- Electronic funds withdrawal (e-file only)
- Pav online/Web Pav
- 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 Pav

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 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 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.

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 "2015 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 and search for installment agreement. To submit your request by mail, go to 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 32 – Refund or No Amount Due

Did you report an amount on line 30?

Enter the amount from line 28 on line 32. This is your refund amount. If it is less than \$1, attach a written statement to your Form 540 2EZ requesting the refund.

Yes If the amount on line 30 is:

- Less than the amount on line 28, subtract line 30 from line 28 and enter the difference on line 32. This is your refund amount.
- More than the amount on line 28, enter zero on line 32.

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 33 and line 34. 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.

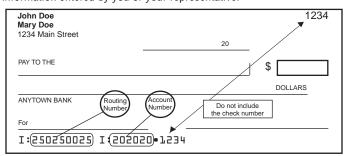
An individual taxpayer may request that his or her refund be electronically deposited into more than one checking or savings account. This allows more options for managing your refund. For example, you can request part of your refund go to your checking account to use now and the rest to your savings 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 33 and line 34 must equal the total amount of your refund. If line 33 and line 34 do not equal line 32, the FTB will issue a paper check.

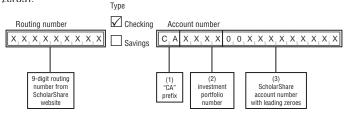
Caution: Check with your financial institution to make sure your deposit will be accepted and to get the correct routing and account numbers. The FTB is not responsible for a lost refund due to incorrect account information entered by you or your representative.



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 or call 800.544.5248. Check "Checking" 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. 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 2015 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, go to ftb.ca.gov and search for poa.

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2016 tax return. This is April 15, 2017, 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.

Form 540 2EZ Enclose, but do not staple, any payment Form(s) W-2 Side 1

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**

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.**

1. Were you a resident of California for the entire year in 2015?

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 2015, and is otherwise qualified.

YES. Go to guestion 2.

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

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

- \$38,259 or less if single; or
- \$76,518 or less if married/RDP filing jointly, head of household, or qualifying widow(er)?

YES. Go to question 3.

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

3. Did you pay rent, for at least half of 2015, on property (including a mobile home that you owned on rented land) in California, which was your principal residence?

YES. Go to guestion 4.

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

4. Can you be claimed as a dependent by a parent, foster parent, legal guardian, or any other person in 2015?

NO. Go to guestion 6.

YES. Go to guestion 5.

5. For more than half the year in 2015, did you live in the home of the person who can claim you as a dependent?

NO. Go to question 6.

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

6. Was the property you rented exempt from property tax in 2015?

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

NO. Go to question 7.

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

7. Did you claim the homeowner's property tax exemption anytime during 2015?

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

NO. Go to question 8.

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

8. Were you single in 2015?

YES. Go to question 11.

NO. Go to question 9.

9. Did your spouse/RDP claim the homeowner's property tax exemption anytime during 2015?

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

NO. Go to question 11.

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

10. Did you and your spouse/RDP maintain separate residences for the entire year in 2015?

YES. Go to question 11.

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

11. If you are:

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

Fill in the street address(es) and landlord information below for the residence(s) you rented in California during 2015, which qualified you for this credit.

Street Address	City, State, and ZIP Code	Dates Rented in 2015 (Fromto)
a		
b		
Enter the name, address, and telephone number of your landlor	rd(s) or the person(s) to whom you paid re	nt for the residence(s) listed above.
Name	Street Address	City, State, ZIP Code, and Telephone Number
a		
b		

Visit our website:

Additional Information

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.

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.

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**, or by calling 916.845.7072, Monday - Friday between 8 a.m. and 5 p.m.

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 Board of Equalization, you may be able to report and pay the use tax due on your state income tax return. See the information below and the instructions for line 25 of your income

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 Board of Equalization's website at boe.ca.gov.

For information about California use tax, please refer to the Board of Equalization's website at **boe.ca.gov**. Under the heading **How Do I**, click on Find Information About Use Tax.

Complete the Use Tax Worksheet or use the Use Tax Lookup Table on page 10 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. The application of payments and credits for use tax reported on an income tax return has changed. Beginning with taxable years starting on or after January 1, 2015, payments and credits will be applied first to the use tax liability, instead of income tax liabilities, penalties, and interest.

For purchases made prior to January 1, 2015, or reported on an income tax return covering a period that began prior to January 1, 2015 (e.g., fiscal year 2014-15), the law requires that use tax payments made with the annual return are first applied to income tax, penalties, and interest. The unpaid balance, if any, is sent to the BOE to be allocated to use tax owed. If the use tax owed is more than the amount sent to the BOE, the individual may receive a bill for the difference from the BOE.

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 Board of Equalization.

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

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.VŎTE, or go to sos.ca.gov.

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

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.

Visit our website:

Voluntary Contribution Fund Descriptions

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

Code 400, California Seniors Special Fund – If you and/or your spouse/RDP are 65 years of age or older as of January 1, 2016, and claim the Senior Exemption Credit on line 7, you may make a combined total contribution of up to \$218 or \$109 per spouse/RDP. Contributions made to this fund will be distributed to the Area Agency on Aging Councils (TACC) to provide advice on and sponsorship of Senior Citizens issues. Any excess contributions not required by TACC will be distributed to senior citizen service organizations throughout California for meals, adult day care, and transportation.

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

Code 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. 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/ or email 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 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.

Code 430, California State Children's Trust Fund – Contributions will be used to support child abuse prevention programs with demonstrated success, public education efforts to change adult behaviors and educate parents, innovative research to identify best practices, and the replication of those practices to prevent child abuse and neglect.

Code 431, Prevention of Animal Homelessness & Cruelty Fund — Contributions will be used to provide funding to programs designed to prevent and eliminate animal homelessness and cruelty, research that explores novel approaches to preventing and eliminating pet homelessness and the prevention, investigation, and prosecution of animal cruelty and neglect.

Visit our website:

2015 California Resident Income Tax Return

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our first nar	ne			Initial	Last name				Suffix	Your S	SN or ITIN	
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f joint tax re	turn, spouse's	/RDF	's first name	Initial	Last name				Suffix	Spouse	e's/RDP's SSN or ITIN	
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Additional in	formation (see	inst	ructions)									
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City (If you h	ave a foreign a	addre	ess, see instru	ctions.)					State	ZIP co	de	
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Date	Your DOB	3 (m	m/dd/yyyy)				ç	Spouse's/RDP	's DOB (r	nm/dd/v	·vvv)	
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-	1		Single									
	2		☑ Married/F	RDP fil	ing jointly (eve	n if only	one spou	se/RDP had i	ncome)			
	4		Head of h	ouseh	old. STOP! See	e instruc	tions.					
	5] Qualifying	y wido	w(er) with dep	endent c	hild. Ente	r year spouse	/RDP died	d.		
	If vo	our (California fil	ina st	atus is different	t from vo	our federa	l filing status.	check the	e box he	re	🗆
	,			9 01								
Exemptio	ns 6	lf a	another per	son ca	an claim you (o	r your sp	oouse/RD	P) as a depen	dent on h	is or her	tax return,	
		ev	en if he or s	he ch	ooses not to, y	ou must	see the ir	nstructions			•	6 📙
	7	Se	nior: If you	(or y	our spouse/RDI	P) are 65	or older,	enter 1; if bo	th are 65	or older,	, enter 2 •	7
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Your name:		Your SSN or ITIN:									
			Whole dollars only								
Taxable Income and Credits	9	9 Total wages (federal Form W-2, box 16). See instructions									
	10	Total interest income (Form 1099-INT, box 1). See instructions • 1	0								
	11	Total dividend income (Form 1099-DIV, box 1a). See instructions • 1	1								
	12	Total pension income . See instructions. Taxable amount • 1:	200								
	13	Total capital gains distributions from mutual funds (Form 1099-DIV, box 2a). See instructions	3								
Enclose, but do not staple, any	16	Add line 9, line 10, line 11, line 12, and line 13	6 00								
payment.	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	7								
	18	Senior exemption: See instructions. If you are 65 or older and entered 1 in the box on line 7, enter \$109. If you entered 2 in the box on line 7, enter \$218 • 1	B								
	19	Nonrefundable renter's credit. See instructions • 19	9								
	20	Credits. Add line 18 and line 19	00								
	21	Tax. Subtract line 20 from line 17. If zero or less, enter -0 ● 2	1								
	22	Total tax withheld (federal Form W-2, box 17 or Form 1099-R, box 12) ● 2	2								
	23	Earned Income Tax Credit (EITC). See instructions for FTB 3514 • 25	3								
	24	Total payments. Add line 22 and line 23	4 .00								
Use Tax	25	Use tax. This is not a total line. See instructions • 25									
	26	Payments balance. If line 24 is more than line 25, subtract line 25 from line 24 . 20 21	600								
	27	Use Tax balance. If line 25 is more than line 24, subtract line 24 from line 25 • 2	700								
Overpaid	28	Overpaid tax. If line 26 is more than line 21, subtract line 21 from line 26 • 2	B . 00								
Tax/ Tax Due.	29	Tax due. If line 26 is less than line 21, subtract line 26 from line 21. See instructions	9								

This space reserved for 2D barcode

Your name:	Your SSN or ITIN:	

	Code	Amount
California Seniors Special Fund. See instructions	400	
Alzheimer's Disease/Related Disorders Fund	401	
Rare and Endangered Species Preservation Program	• 403	
California Breast Cancer Research Fund	405	
California Firefighters' Memorial Fund	406	
Emergency Food for Families Fund	407	
California Peace Officer Memorial Foundation Fund	408	
California Sea Otter Fund	410	
California Cancer Research Fund	413	
Child Victims of Human Trafficking Fund	419	
School Supplies for Homeless Children Fund	422	
State Parks Protection Fund/Parks Pass Purchase	423	
Protect Our Coast and Oceans Fund	424	
Keep Arts in Schools Fund	425	
California Senior Legislature Fund	427	
Habitat for Humanity Fund	428	
California Sexual Violence Victim Services Fund	429	
State Children's Trust Fund for the Prevention of Child Abuse	430	
Prevention of Animal Homelessness & Cruelty Fund	• 431	
Add amounts in code 400 through code 431. These are your total contributions	● 30	

Your name:							Your SSN	l or ITIN:			
Amount You Owe	31		YOU OWE. Ad Franchise to PO BOX 94286 Sacramento	XX BO 67	ARD					ctions. Do not send cash.	
		Pay onlin	e – Go to ftb.c a	.gov	for more	info	rmation.				ŕ
Direct Deposit (Refund Only)	32	REFUND Mail to:	OR NO AMOUN FRANCHISE TA PO BOX 94284 SACRAMENTO	X BO 0	ARD			n line 28.			. 00
	Do	not attach	ormation to auth a a voided check bers? Use who	ora	deposit s	ilip. I	•			ne or two accounts. routing and	
		or the follount show	•	of my	refund (li	ine 3	32) is auth	orized for	di	rect deposit into the	
				• T							
		Routing nur	mber	Ц	Checking		Account no	ımber			33 Direct deposit amount
				Ш	Savings						<u> </u>
	The	The remaining amount of my refund (line 32) is authorized for direct deposit into the account shown below:									
				• T							
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				Ш	Savings						00
ftb.ca.gov a	nd s	earch for p	orivacy notice.	o requ	uest this r	notic	e by mail,	call 800.8	52.		requested information, go to is true, correct, and complete.
Your signature						Date	е		_	Spouse's/RDP's signature (if a joi	nt tax return, both must sign)
Χ										Χ	
Sign		Your ema	ail address (optional). Enter	only one er	mail a	address.			Daytime pho	one number (optional)
Here		Paid prep	parer's signature (de	clarati	on of prepa	arer i	s based on	all informat	ion	of which preparer has any know	vledge)
It is unlawful											
to forge a spouse's/RDI	P's	Firm's na	me (or yours, if self	-employ	/ed)					● PTII	N
signature. Joint tax retu	rn?	,									
See instruction		•							N		
											<u> </u>
		Do you	want to allow and	ther pe	erson to di	iscus	ss this tax r	eturn with u	us?	See instructions	Yes No
		Print Th	ird Party Designe	e's Na	me					Telephone	Number
										()

2015 Instructions for Form FTB 3519

Payment for Automatic Extension for Individuals

General Information

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

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

You cannot file your 2015 tax return by April 18, 2016. Due to the Emancipation
Day holiday on April 16, 2016, tax returns filed and payments mailed or
submitted on April 18, 2016, will be considered timely.

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 2015.

When you file your 2015 tax return, you can **e-file** or **CalFile**. Go to **ftb.ca.gov** and search for **e-file options**. If you use form FTB 3519, you **may not** file Form 540 2EZ or Short Form 540NR.

Use the worksheet below to determine if you owe tax. If you **do not** owe tax, **do not** complete or mail form FTB 3519. However, file your tax return by October 17, 2016. If you owe tax, choose one of the following payment options:

Web Pay: Individuals can make payments online using Web Pay for Individuals.
 After a one-time online registration, taxpayers can make an immediate payment or schedule payments up to a year in advance. Go to ftb.ca.gov for more information. Do not mail form FTB 3519 to the FTB.

- Credit Card: Use your major credit card. Call 800.272.9829 or go to
 officialpayments.com, use code 1555. Official Payments Corp. charges a
 convenience fee for using this service. Do not mail form FTB 3519 to the FTB.
- Check or Money Order: Using black or blue ink, complete your check or money order and the payment form below 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 18, 2016, 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 18, 2016, 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 17, 2016, 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 18, 2016, the deadline to file your tax return and pay the tax is June 15, 2016. 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, 2016. To avoid any late-payment penalties, pay your tax liability by June 15, 2016. When filing your tax return, write "Outside the USA on April 18, 2016" at the top of your tax return in RED INK, or include it according to your software's instructions.

	TAX F	<u>PAYI</u>	MENT WOR	RKSHEET KEEP FO	<u>OR YOUR R</u>	ECORD	<u>s</u>		
1	Total tax you expect to owe. This is the amo	unt yo	u expect to enter on	Form 540, line 64; or Long Form	540NR, line 74		1		00
	a California income tax withheld (includ	ing rea	I estate and nonre	sident withholding)	2a	C	0_		
	b California estimated tax payments and (To check your estimated tax payment	amou s go to	nt applied from yo o ftb.ca.gov and se	ur 2014 tax return earch for myftb account .)	2b	C	0_		
	c Other payments and credits (including form FTB 3519)					· ·	0_		ı
3	Total tax payments and credits. Add line 2	2a, line	2b, and line 2c				3		00
(C	No. Stop here. You have no tax due. I extension will apply. Yes. Subtract line 3 from line 1 and en meet the requirements of the Mandato search for mandatory epay. For check tax due amount from line 4 as the "Am "2015 FTB 3519" in the "For" section. FRANCHISE TAX BOARD, PO BOX 942 DETACH HERE	ter on ry e-Pa or mo ount o Enclos 867, \$ — — / Apri uired to	line 4. This is your ny program, you muney order payments of payment." Make ye, but do not staple ACRAMENTO CA 9 Save the IF NO PAYME I 18, 2016) (Fiscopay electronically. See	tax due. For online payments, doust make all payments electronics, using black or blue ink, complyour check or money order payal by your payment to form FTB 35194267-0008. The stamp — pay online with VENT IS DUE, DO NOT MAI cal year filers — see instructions.	o not mail the form, ally, regardless of the ete your check or moble to the "Franchise 9 and mail to: Web Pay! L THIS FORM tions)	go to ftb.ca.g ne taxable yea ioney order ar e Tax Board," a	ov for more r or amount. Id form FTB 3 and write you	information. If you Go to ftb.ca.gov at 3519 below. Enter t Ir SSN or ITIN and	nd the
Fo	r calendar year 2015 or fiscal year begin				mm/dd/yyyy)				
	ur first name	Ť	Last name	, and smally (Your SSN o	or ITIN	
lf j	oint payment, spouse's/RDP's first name	Initia	Last name		1 1 1 1	1 1 1	Spouse's/R	RDP's SSN or ITIN	
Ac	dress (number and street, PO box, or PMB	no.)						Apt. no./ste. no).
Cit	ty					State 2	ZIP code		
IF	PAYMENT IS DUE, MAIL TO:					Amount	of payment		
	FRANCHISE TAX BOARD PO BOX 942867 SACRAMENTO CA 94267-0008			If amount of payme zero, do not mail th	ent is his form		.,.,		00
	For Privacy Notice, get FTB 1131 E	NG/S	·	1221153			FTB	3519 2015	

Visit our website:

TAXABLE YEAR

CALIFORNIA FORM

2015 California Earned Income Tax Credit

3514

Attach to your California Form 540, Form 540 2EZ or Long or Short Form 540	0NR	
Name(s) as shown on tax return		SSN
Before you begin:		
If you claim the EITC even though you know you are not eligible, you may no	ot be allowed to take the credit for up to	10 years.
Follow Step 1 through Step 6 in the instructions to determine if you me the credit.	et the requirements, to complete this	form, and to figure the amount of
If you are claiming the California Earned Income Tax Credit (EITC), you must	provide your date of birth (DOB), and s	pouse's/RDP's DOB if filing jointly,
on your California Form 540, Form 540 2EZ, or Long or Short Form 540NR.		
Part I Federal Information See the instructions for Step 1 - Qualifi	ications for All Filers.	
1 Has the IRS previously disallowed your federal Earned Income Credit (El	IC)?	. ● 1 ☐ Yes ☐ No
2 Federal AGI (federal Form 1040, line 38; Form 1040A, line 22; or Form 1	040EZ, line 4)	. ● 2
3 Federal EIC (federal Form 1040, line 66a; Form 1040A, line 42a; or Form	1040EZ, line 8a)	. • 3
Part II Investment Income Information		
4 Investment Income. See instructions for Step 2 – Investment Income		. • 400
Part III Qualifying Child Information		
You must complete Part I and Part II before filling out Part III. If you are not c	laiming a qualifying child, skip Part III	and go to Step 4 in the instructions.
Qualifying Child Information Child 1	Child 2	Child 3
5 First name		•
6 Last name		
7 SSN		
8 Date of birth (mm/dd/yyyy). If born		
after 1996 and the child is younger		
than you (or your spouse/RDP, if filing jointly), skip line 9a and line 9b;	,	
go to line 10		•
9 a Was the child under age 24		
at the end of 2015, a student, and younger than you (or your		
spouse/RDP, if filing jointly)? If		
yes, go to line 10. If no, go to		
line 9b. See instructions Yes No No No	● ☐ Yes ☐ No	● ∐ Yes ∐ No
totally disabled during any part		
of 2015? If yes, go to line 10. If		
no, stop here. The child is not a qualifying child	● Yes No	No
4	● ☐ Yes ☐ No	● ∐ Yes ∐ No
10 Child's relationship to you. See instructions		
11 Number of days child lived with		
you in California during 2015. Do		
not enter more than 365 days. See instructions	•	
Struction S		

	Child 1	Child 2	Child 3					
12	a. Child's physical address during 2015 (number, street, and apt.							
	no./ste. no.). See instructions •							
	b. City							
	c. State							
	d. ZIP code							
Pa	rt IV California Earned Income							
13	Wages, salaries, tips, and other employee compensation, subject to	California withholding. S	See instructions • 13					
14	Prison inmate wages. See instructions							
15	Pension or annuity from a nonqualified deferred compensation plan See instructions							
16	California Earned Income. Subtract line 14 and line 15 from line 13		1600					
Pa	rt V California Earned Income Tax Credit (Complete Step 6	in the instructions.)						
17	California EITC. Enter amount from California Earned Income Tax C							
	This amount should also be entered on Form 540, line 75; Form 540NR Long, Line 85; Form 540NR Short, Line 85; or Form 540 2EZ, Line 23							

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2015 Instructions for Form FTB 3514

California Earned Income Tax Credit

References in these instructions are to the Internal Revenue Code (IRC) as of January 1, 2015, and to the California Revenue and Taxation Code (R&TC).

What's New

For taxable years beginning on or after January 1, 2015, the refundable California Earned Income Tax Credit (EITC) is available to taxpayers who earned wage income in California. This credit is similar to the federal Earned Income Credit (EIC) but with different income limitations. EITC reduces your California tax obligation, or allows a refund if no California tax is due. You may qualify if you have earned income of less than \$13,870. You do not need a child to qualify, but must file a California tax return to claim the credit and attach a completed form FTB 3514.

General Information

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the IRC as of January 1, 2015. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information. go to ftb.ca.gov and search for conformity. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540 or 540NR), and the Business Entity tax booklets.

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

Registered Domestic Partners (RDPs)

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

Purpose

You may qualify to claim the 2015 California EITC if you (and your spouse/RDP) earned wage income in California. You do not need a child to qualify. Use form FTB 3514 to determine whether you qualify to claim the credit, provide information about your qualifying children, if applicable, and to figure the amount of your credit.

Differences in California and Federal Law

The differences between California and federal law are as follows:

- California allows this credit for wage income earned in California (wages, salaries, tips and other employee compensation) that is subject to California withholding.
- California does not allow the credit for self-employment income.
- If you were a nonresident, you must have earned income from working in California.
- Both your earned income and federal adjusted gross income (AGI) must be less than \$53,267 to qualify for the federal credit, and less than \$13,870 to qualify for the California credit.
- You may elect to include all of your (and/or all of your spouse/RDP's if filing jointly) nontaxable military combat pay in earned income for California purposes, whether or not you elect to include it for federal purposes. Get FTB Pub. 1032, Tax Information for Military Personnel, for special rules that apply to military personnel claiming the EITC.

Specific Instructions

If certain requirements are met, you may claim the EITC even if you do not have a qualifying child. The amount of the credit is greater if you have a qualifying child, and increases with each child that qualifies, up to a maximum of three children. Follow Step 1 through Step 6 below to determine if you qualify for the credit and to figure the amount of the

Attach the completed form FTB 3514, California Earned Income Tax Credit, to your Form 540 or 540 2EZ, California Resident Income Tax Return: or Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, if you claim the California EITC.

Step 1 Qualifications for All Filers

a. Federal AGI

If, in taxable year 2015:

- 2 or more qualifying children lived with you, is the amount on federal Form 1040, line 38; or federal Form 1040A, line 22, less
- 1 qualifying child lived with you, is the amount on federal Form 1040, line 38; or federal Form 1040A, line 22, less than \$9.880?
- No qualifying children lived with you, is the amount on federal Form 1040, line 38; federal Form 1040A, line 22; or federal Form 1040EZ, line 4, less than \$6,580?

Yes Continue.

No Stop here, you cannot take the credit.

b. Do you, and your spouse/RDP if filing a joint return, have a social security number (SSN) that allows you to work and is valid for EITC purposes? See "Valid SSN" section within Step 3, Qualifying Child, for a full definition.

Yes Continue.

No Stop here, you cannot take the credit.

c. Is your filing status married filing separately?

Yes Stop here, you cannot take the credit.

No Continue.

d. Are you filing federal Forms 2555, Foreign Earned Income or 2555-EZ, Foreign Earned Income Exclusion (relating to foreign earned income)?

Stop here, you cannot take the credit.

No Continue.

e. Were you or your spouse/RDP a nonresident alien for any part of 2015?

If your filing status is married filing jointly, continue. Otherwise, stop; you cannot take the EITC.

Continue.

f. If you are filing a Long or Short Form 540NR, did you and your spouse/RDP live in California for at least 183 days?

Continue.

Stop here, you cannot take the credit. No

g. Complete line 1, line 2, and line 3 on the form. Then go to Step 2.

Step 2 Investment Income

If you are filing Form 540 2EZ or Short Form 540NR complete Worksheet 1. If you are filing Form 540 or Long Form 540NR complete Worksheet 2.

	Worksheet 1 – Investment Income	
	Form 540 2EZ and Short Form 540NR F	ilers
Form add a	le interest. Enter the amount from 540 2EZ, line 10. Short Form 540NR filers nd enter the amounts from federal 1099-INT, box 1	1
amou box 8	xable interest Add and enter the nts from federal Form 1099-INT, box 3 and and the amount from federal 1099-DIV, box 10	2
	ends. Enter the amount from 540 2EZ, line 11	3
4 Capit	al gain net income. Enter the amount Form 540 2EZ, line 13	
	tment Income. Add line 1, line 2, and line 4. Enter the amount here	5
6 Is the	amount on line 5 more than \$3,400?	
Yes No	Stop here, you cannot take the credit. Enter the amount from line 5 on form FTB 3514, line 4. Go to Step 3.	

Form 540 and Long Form 540NR Filers **Interest and Dividends** 1 Add and enter the amounts from Schedule CA (540) or Schedule CA (540NR), line 8(a), column A **2** Enter the amount from form FTB 3803. Parents' Election to Report Child's Interest and Dividends, line 1b...... 2 _ 3 Enter the amount from Schedule CA (540) or Schedule CA (540NR), line 9(a), column Á minus 4. Enter any amounts from form FTB 3803 for child's interest and dividends included on Schedule CA (540) or Schedule CA (540NR), line 21, column A minus line 21(f) column B **Capital Gain Net Income** 5 Enter the amount from Schedule CA (540) or Schedule CA (540NR), line 13, column A minus column B plus column C. If the result is **6** Enter the gain from Schedule D-1 Sales of Business Property, line 7. If the amount on that line is a loss, enter -0-. (But, if you completed Schedule D-1, line 8 and line 9, enter the amount from line 9 instead). . . . 6 _ 7 Subtract line 6 of this worksheet from line 5 of this worksheet. (If the result is less than zero, **Passive Activities 8** Enter the total of net income from passive activities included on Schedule CA (540) or Schedule CA (540NR), line 17, column A minus column B plus column C.... 8 __ Other Activities 9 Enter any income from the rental of personal property included on Schedule CA (540) or Schedule CA (540NR), line 21, column A minus line 21(f) column B plus line 21(f) column C. If the result is zero or less, enter -0-..... 9 **10** Enter any expenses related to the rental of personal property included as a write-in adjustment on Schedule CA(540) or Schedule CA (540NR), line 36, column A minus column B plus **11** Subtract line 10 of this worksheet from line 9 of this worksheet. (If the result is less than zero, **Investment Income 12** Add the amounts on lines 1, 2, 3, 4, 7, 8, and 11. Enter the total. **13** Is the amount on line 12 more than **\$3,400**? Stop here, you cannot take the credit. Enter the amount from line 12 on form FTB 3514, line 4. Go to Step 3.

Worksheet 2 - Investment Income

Step 3 Qualifying Child

Qualifying Child Definition

A qualifying child for the EITC is a child who meets the following conditions:

- Is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew).
- Is under age 19 at the end of 2015 and younger than you (or your spouse/RDP, if filing jointly), or under age 24 at the end of 2015, a student, and younger than you (or your spouse/RDP, if filing jointly), or any age and permanently and totally disabled.
- Is not filing a joint return for 2015 or is filing a joint return for 2015 only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 596, Earned Income Credit, for examples.
- Lived with you in California for more than half of 2015. If the child did not live with you for the required time, see exceptions in the instructions for line 11.

Note. If the child was married or meets the conditions to be a qualifying child of another person (other than your spouse/RDP if filing a joint return), special rules apply. Get federal Publication 596 for more information.

Qualifying Child Questionnaire

a. Do you have at least one child who meets the conditions to be your qualifying child?

Yes Continue. Go to Step 4. No

b. Are you filing a joint return for 2015?

Complete form FTB 3514, Part III, line 5 through line 12. Go to Step 5.

No Continue.

c. Could you be a qualifying child of another person for 2015? (Answer"No" if the other person is not required to file, and is not filing, a 2015 tax return or is filing a 2015 return only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 596 for examples.)

Stop here, you cannot take the credit. Yes

Complete form FTB 3514, Part III, line 5 through line 12. No Go to Step 5.

Line 7 – SSN

The child must have a valid SSN, as defined below, unless the child was born and died in 2015. If your child was born alive and died in 2015 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.

Valid SSN. For the EITC, a valid SSN is a number issued by the Social Security Administration unless "Not Valid for Employment" is printed on the social security card and the number was issued solely to allow the recipient of the SSN to apply for or receive a federally funded benefit. However, if "Valid for Work Only With DHS Authorization" is printed on the social security card, the SSN is valid for EITC purposes only as long as the DHS authorization is still valid.

An ITIN, Individual Taxpayer Identification Number or ATIN, Adoption Taxpayer Identification Number cannot be used to claim EITC. If you or your child has an ITIN or ATIN and later gets a SSN that is valid for employment, you may be able to file an amended return. Use Form 540X, Amended Individual Income Tax Return, to correct your return. Get Form 540X at ftb.ca.gov.

If you did not have an SSN by the due date of your 2015 return (including extensions), you cannot claim the EITC on either your original or an amended 2015 return, even if you later get an SSN. Also, if a child did not have an SSN by the due date of your return (including extensions), you cannot count that child as a qualifying child in figuring the EITC on either your original or an amended 2015 return, even if that child later gets an SSN.

Line 9a – Student

A student is a child who during any part of 5 calendar months of 2015 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

Line 9b - Permanently and totally disabled

A person is permanently and totally disabled if, at any time in 2015, the person could not engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition (a) has lasted or can be expected to last continuously for at least a year, or (b) can be expected to lead to death.

Line 10 - Child's relationship to you

For additional information see qualifying child definition.

Line 11 - Number of days child lived with you

Enter the number of days the child lived with you in California during 2015. To qualify, the child must have the same principal place of residence in California as you for more than half of 2015, defined as 183 days or more. If the child was born or died in 2015 and your home was the child's home for more than half the time he or she was alive during 2015, enter "365." Do not enter more than 365 days. If the child did not live with you for the required time, temporary absences may count as time lived at home. For more information get federal Publication 596.

Line 12 - Child's physical address

Enter the physical address where the child resided during 2015. This should be the address of the principal place of residence in California where the child lived with you for more than half of 2015. If the child lived with you in California for more than half of 2015, but moved within California during this period, this should be the address of the principal place of residence that was shared the longest.

Step 4 Filer Without a Qualifying Child

a. Is the amount on federal Form 1040, line 38; federal Form 1040A, line 22; or Form 1040EZ, line 4, less than \$6,580?

Yes Continue.

No Stop here, you cannot take the credit.

b. Were you (or your spouse/RDP if filing a joint return) at least age 25 but under age 65 at the end of 2015? (Answer "Yes" if you, or your spouse/RDP if filing a joint return, were born after December 31, 1950, and before January 2, 1991.) If your spouse/RDP died in 2015 (or if you are preparing a return for someone who died in 2015), get federal Publication 596 for more information before you answer.

Yes Continue.

Stop here, you cannot take the credit. No

c. Was your main home, and your spouse's/RDP's if filing a joint return, in California for more than half of 2015?

Yes

No Stop here, you cannot take the credit.

d. Are you filing a joint return for 2015?

Skip questions e and f; go to Step 5.

No Continue.

e. Could you be a qualifying child of another person for 2015? (Answer"No" if the other person is not required to file, and is not filing, a 2015 tax return or is filing a 2015 return only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 596 for examples.)

Yes Stop here, you cannot take the credit.

No Continue. f. Can you be claimed as a dependent on someone else's 2015 tax return?

Yes Stop here, you cannot take the credit. **No** Go to Step 5.

Step 5 California Earned Income

Complete lines 13 through 16 to figure your California earned income. California earned income does not include self-employment income.

Line 13 – Wages, salaries, tips, and other employee compensation, subject to California withholding

Enter the amount from Form 540, line 12; Form 540 2EZ, line 9; Long Form 540NR, line 12; or Short Form 540NR, line 12. Exclude any Medicaid waiver payments, In Home Supportive Services (IHSS) payments, or IHSS supplementary payments that are nontaxable for federal purposes that are included on Form 540, line 12; Form 540 2EZ, line 9; Long Form 540NR, line 12; or Short Form 540NR, line 12.

If you elect to include your nontaxable military combat pay in earned income for California EITC purposes, include the amount from federal Form W-2, Wage and Tax Statement, Box 12, Code Q. If you are filing a joint return, both you and/or your spouse/RDP can elect to include your own nontaxable military combat pay for California EITC purposes. Each must include all of their nontaxable military combat pay, not just a portion of it. You may elect to include nontaxable military combat pay in earned income for California EITC purposes, whether or not you elect to include it for federal purposes.

Line 14 - Prison inmate wages

Enter the amount included on line 13, that you received for work performed while an inmate in a penal institution.

Line 15 – Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental Section 457 plan Enter the amount included on line 13, that you received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental Section 457 plan. This amount may be shown on Form W-2, box 11. If you received such an amount and box 11 is blank, contact your employer for the amount received as a pension or annuity.

After completing Step 5 go to Step 6.

Step 6 How to Figure the CA EITC

Complete the California Earned Income Tax Credit Worksheet below.

_					
	lifornia Earned Income Tax Credit Worksheet				
Pai	t I – All Filers				
1.	Enter your California earned income from FTB 3514, line 16				
2.	 Look up the amount on line 1 in the EITC Table to find the credit. Be sure you use the correct column for the number of qualifying children you have. Enter the credit here				
3.	Enter the amount from federal Form 1040, line 38; federal Form 1040A, line 22; or federal Form 1040EZ, line 4				
I.	Are the amounts on lines 1 and 3 the same?				
	Yes Skip line 5; and enter the amount from line 2 on line 6. No Go to line 5.				
aı	t II – Filers who Answered "No" on Line 4				
j.	If you have:				
	 No qualifying children, is the amount on line 3 less than \$3,290? 1 qualifying child, is the amount on line 3 less than \$4,940? 2 or more qualifying children, is the amount on line 3 less than \$6,935? 				
	Yes Leave line 5 blank; enter the amount from line 2 on line 6. No Look up the amount on line 3 in the EITC Table to find the credit. Be sure you use the correct column for the number of qualifying children you have. Enter the credit here				
Pai	t III – Your Earned Income Tax Credit				
ĵ.	This is your California earned income tax credit. Enter this amount on form FTB 3514, line 17				

- 1. To find your credit, read down the "At least But not over" columns and find the line that includes the amount you were told to look up from your California Earned Income Tax Credit Worksheet.
- 2. Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amoun looking up the workshe	from	And your n	number of qua	lifying childr	en is
At least	But Not Over	0	1 Your credit	2 is	3
\$1	\$50	2	7	9	10
51	100	5	22	26	29
101	150	8	36	43	48
151	200	11	51	60	67
201	250	15	65	77	86
251	300	18	80	94	105
301	350	21	94	111	125
351	400	24	109	128	144
401	450	28	123	145	163
451	500	31	137	162	182
501	550	34	152	179	201
551	600	37	166	196	220
601	650	41	181	213	239
651	700	44	195	230	258
701	750	47	210	247	278
751	800	50	224	264	297
801	850	54	239	281	316
851	900	57	253	298	335
901	950	60	267	315	354
951	1,000	63	282	332	373
1,001	1,050	67	296	349	392
1,051	1,100	70	311	366	411
1,101	1,150	73	325	383	431
1,151	1,200	76	340	400	450
1,201	1,250	80	354	417	469
1,251	1,300	83	369	434	488
1,301	1,350	86	383	451	507
1,351	1,400	89	398	468	526
1,401	1,450	93	412	485	545
1,451	1,500	96	426	502	564
1,501 1,551	1,550 1,600	99 102	441 455	519 536	584 603
	1,650	102	470	553	622
1,601 1,651			484		641
1,651 1,701	1,700 1,750	109 112	499	570 587	660
1,751	1,800	115	513	604	679
1,801	1,850	119	528	621	698
1,851	1,900	122	542	638	717
1,901	1,950	125	556	655	737
1,951	2,000	128	571	672	756
2,001	2,050	132	585	689	775
2,051	2,100	135	600	706	794
2,101	2,150	138	614	723	813
2,151	2,200	141	629	740	832
2,201	2,250	145	643	757	851
-,-01	_,_00	. 10	0.10		501

If the amount	from				
the workshee	et is	And your n	umber of qu	alifying child	ren is
At	But Not	0	1 Varra aradit	2	3
least	Over	4.40	Your credit		070
2,251	2,300	148	658	774	870
2,301	2,350	151	672	791	890
2,351	2,400	154	687	808	909
2,401	2,450	158	701	825	928
2,451	2,500	161	715	842	947
2,501	2,550	164	730	859	966
2,551	2,600	167	744	876	985
2,601	2,650	171	759	893	1,004
2,651	2,700	174	773	910	1,023
2,701	2,750	177	788	927	1,043
2,751	2,800	180	802	944	1,062
2,801	2,850	184	817	961	1,081
2,851	2,900	187	831	978	1,100
2,901	2,950	190	845	995	1,119
2,951	3,000	193	860	1,012	1,138
3,001	3,050	197	874	1,029	1,157
3,051	3,100	200	889	1,046	1,176
3,101	3,150	203	903	1,063	1,196
3,151	3,200	206	918	1,080	1,215
3,201	3,250	210	932	1,097	1,234
3,251	3,300	214	947	1,114	1,253
3,301	3,350	212	961	1,131	1,272
3,351	3,400	208	976	1,148	1,291
3,401	3,450	205	990	1,165	1,310
3,451	3,500	202	1,004	1,182	1,329
3,501	3,550	199	1,019	1,199	1,349
3,551	3,600	195	1,033	1,216	1,368
3,601	3,650	192	1,048	1,233	1,387
3,651	3,700	189	1,062	1,250	1,406
3,701	3,750	186	1,077	1,267	1,425
3,751	3,800	182	1,091	1,284	1,444
3,801	3,850	179	1,106	1,301	1,463
3,851	3,900	176	1,120	1,318	1,482
3,901	3,950	173	1,134	1,335	1,502
3,951	4,000	169	1,149	1,352	1,521
4,001	4,050	166	1,163	1,369	1,540
4,051	4,100	163	1,178	1,386	1,559
4,101	4,150	160	1,192	1,403	1,578
4,151	4,200	156	1,207	1,420	1,597
4,201	4,250	153	1,221	1,437	1,616
4,251	4,300	150	1,236	1,454	1,635
4,301	4,350	147	1,250	1,471	1,655
4,351	4,400	143	1,265	1,488	1,674
4,401	4,450	140	1,279	1,505	1,693
4,451	4,500	137	1,293	1,522	1,712

- 1. To find your credit, read down the "At least But not over" columns and find the line that includes the amount you were told to look up from your California Earned Income Tax Credit Worksheet.
- 2. Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount looking up the workshed	from	And your n	number of qu	alifying child	ren is
At least	But Not Over	0	1 Your credit	2 is	3
4,501	4,550	134	1,308	1,539	1,731
4,551	4,600	130	1,322	1,556	1,750
4,601	4,650	127	1,337	1,573	1,769
4,651	4,700	124	1,351	1,590	1,788
4,701	4,750	121	1,366	1,607	1,808
4,751	4,800	117	1,380	1,624	1,827
4,801	4,850	114	1,395	1,641	1,846
4,851	4,900	111	1,409	1,658	1,865
4,901	4,950	108	1,428	1,675	1,884
4,951	5,000	104	1,417	1,692	1,903
5,001	5,050	101	1,403	1,709	1,922
5,051	5,100	98	1,389	1,726	1,941
5,101	5,150	95	1,374	1,743	1,961
5,151	5,200	91	1,360	1,760	1,980
5,201	5,250	88	1,345	1,777	1,999
5,251	5,300	85	1,331	1,794	2,018
5,301	5,350	82	1,316	1,811	2,037
5,351	5,400	78	1,302	1,828	2,056
5,401	5,450	75	1,287	1,845	2,075
5,451	5,500	72	1,273	1,862	2,094
5,501	5,550	69	1,258	1,879	2,114
5,551	5,600	65	1,244	1,896	2,133
5,601	5,650	62	1,230	1,913	2,152
5,651	5,700	59	1,215	1,930	2,171
5,701	5,750	56	1,201	1,947	2,190
5,751	5,800	52	1,186	1,964	2,209
5,801	5,850	49	1,172	1,981	2,228
5,851	5,900	46	1,157	1,998	2,247
5,901	5,950	43	1,143	2,015	2,267
5,951	6,000	39	1,128	2,032	2,286
6,001	6,050	36	1,114	2,049	2,305
6,051	6,100	33	1,100	2,066	2,324
6,101	6,150	30	1,085	2,083	2,343
6,151	6,200	26	1,071	2,100	2,362
6,201	6,250	23	1,056	2,117	2,381
6,251	6,300	20	1,042	2,134	2,400
6,301	6,350	17	1,027	2,151	2,420
6,351	6,400	13	1,013	2,168	2,439
6,401	6,450	10	998	2,185	2,458
6,451	6,500	7	984	2,202	2,477
6,501	6,550	4	969	2,219	2,496
6,551	6,600	*	955	2,236	2,515
6,601	6,650	0	941	2,253	2,534
6,651	6,700	0	926	2,270	2,553
6,701	6,750	0	912	2,287	2,573

If the amoun looking up					
the workshe	et is	And your no	ımber of qu	alifying child	ren is
At least	But Not Over	0	1 Your credit	2 is	3
6,751	6,800	0	897	2,304	2,592
6,801	6,850	0	883	2,321	2,611
6,851	6,900	0	868	2,338	2,630
6,901	6,950	0	854	2,358	2,653
6,951	7,000	0	839	2,344	2,637
7,001	7,050	0	825	2,327	2,618
7,051	7,100	0	811	2,310	2,599
7,101	7,150	0	796	2,293	2,580
7,151	7,200	0	782	2,276	2,561
7,201	7,250	0	767	2,259	2,542
7,251	7,300	0	753	2,242	2,522
7,301	7,350	0	738	2,225	2,503
7,351	7,400	0	724	2,208	2,484
7,401	7,450	0	709	2,191	2,465
7,451	7,500	0	695	2,174	2,446
7,501	7,550	0	680	2,157	2,427
7,551	7,600	0	666	2,140	2,408
7,601	7,650	0	652	2,123	2,389
7,651	7,700	0	637	2,106	2,369
7,701	7,750	0	623	2,089	2,350
7,751	7,800	0	608	2,072	2,331
7,801	7,850	0	594	2,055	2,312
7,851	7,900	0	579	2,038	2,293
7,901	7,950	0	565	2,021	2,274
7,951	8,000	0	550	2,004	2,255
8,001	8,050	0	536	1,987	2,236
8,051	8,100	0	522	1,970	2,216
8,101	8,150	0	507	1,953	2,197
8,151	8,200	0	493	1,936	2,178
8,201	8,250	0	478	1,919	2,159
8,251	8,300	0	464	1,902	2,140
8,301	8,350	0	449	1,885	2,121
8,351	8,400	0	435	1,868	2,102
8,401	8,450	0	420	1,851	2,083
8,451	8,500	0	406	1,834	2,063
8,501 9,551	8,550 9 600		391 277	1,817	2,044
8,551 8,601	8,600 8,650	0	377 363	1,800 1,783	2,025 2,006
8,651	8,700	0	348	1,765	1,987
8,701	8,750	0	334	1,766	1,968
8,751	8,800	0	319	1,732	1,949
8,801	8,850	0	305	1,715	1,930
8,851	8,900	0	290	1,698	1,910
8,901	8,950	0	276	1,681	1,891
8,951	9,000	0	261	1,664	1,872

- 1. To find your credit, read down the "At least But not over" columns and find the line that includes the amount you were told to look up from your California Earned Income Tax Credit Worksheet.
- 2. Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

At least But Not least 0 1 2 3 9,001 9,050 0 247 1,647 1,853 9,051 9,100 0 233 1,630 1,834 9,101 9,150 0 218 1,613 1,815 9,151 9,200 0 204 1,596 1,796 9,201 9,250 0 189 1,579 1,777 9,251 9,300 0 175 1,562 1,757 9,351 9,400 0 146 1,528 1,779 9,451 9,500 0 131 1,511 1,700 9,451 9,500 0 117 1,494 1,681 9,551 9,500 0 117 1,494 1,681 9,551 9,600 0 88 1,460 1,643 9,651 9,700 0 59 1,426 1,604 9,751 9,800 0	If the amoun	from						
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10,801 10,850 0 0 1,035 1,165 10,851 10,900 0 0 1,018 1,145 10,901 10,950 0 0 1,001 1,126 10,951 11,000 0 0 984 1,107 11,001 11,050 0 0 967 1,088 11,051 11,100 0 0 950 1,069 11,101 11,150 0 0 933 1,050								
10,851 10,900 0 0 1,018 1,145 10,901 10,950 0 0 1,001 1,126 10,951 11,000 0 0 984 1,107 11,001 11,050 0 0 967 1,088 11,051 11,100 0 0 950 1,069 11,101 11,150 0 0 933 1,050	i '							
10,901 10,950 0 0 1,001 1,126 10,951 11,000 0 0 984 1,107 11,001 11,050 0 0 967 1,088 11,051 11,100 0 0 950 1,069 11,101 11,150 0 0 933 1,050								
10,951 11,000 0 0 984 1,107 11,001 11,050 0 0 967 1,088 11,051 11,100 0 0 950 1,069 11,101 11,150 0 0 933 1,050								
11,001 11,050 0 0 967 1,088 11,051 11,100 0 0 950 1,069 11,101 11,150 0 0 933 1,050								
11,051 11,100 0 0 950 1,069 11,101 11,150 0 0 933 1,050								
11,101 11,150 0 0 933 1,050								
11,201 11,250 0 0 899 1,012								

If the amount looking up					
the worksheet is		And your nui	mber of qua	lifying childr	en is
At	But Not	0	1	2	3
least	Over	`	Your credit i	S	
11,251	11,300	0	0	882	992
11,301	11,350	0	0	865	973
11,351	11,400	0	0	848	954
11,401	11,450	0	0	831	935
11,451	11,500	0	0	814	916
11,501	11,550	0	0	797	897
11,551	11,600	0	0	780	878
11,601	11,650	0	0	763	859
11,651	11,700	0	0	746	839
11,701	11,750	0	0	729	820
11,751	11,800	0	0	712	801
11,801	11,850	0	0	695	782
11,851	11,900	0	0	678	763
11,901	11,950	0	0	661	744
11,951	12,000	0	0	644	725
12,001	12,050	0	0	627	706
12,051	12,100	0	0	610	686
12,101	12,150	0	0	593	667
12,151	12,200	0	0	576	648
12,201	12,250	0	0	559	629
12,251	12,300	0	0	542	610
12,301	12,350	0	0	525	591
12,351	12,400	0	0	508	572
12,401	12,450	0	0	491	553
12,451	12,500	0	0	474	533
12,501	12,550	0	0	457	514
12,551	12,600	0	0	440	495
12,601	12,650	0	0	423	476
12,651	12,700	0	0	406	457
12,701	12,750	0	0	389	438
12,751	12,800	0	0	372	419
12,801	12,850	0	0	355	400
12,851	12,900	0	0	338	380
12,901	12,950	0	0	321	361
12,951	13,000	0	0	304	342
13,001	13,050	0	0	287	323
13,051	13,100	0	0	270	304
13,101	13,150	0	0	253	285
13,151	13,200	0	0	236	266
13,201	13,250	0	0	219	247
13,251	13,300	0	0	202	227
13,301	13,350	0	0	185	208
13,351	13,400	0	0	168	189
13,401	13,450	0	0	151	170
13,451	13,500	0	0	134	151

- 1. To find your credit, read down the "At least But not over" columns and find the line that includes the amount you were told to look up from your California Earned Income Tax Credit Worksheet.
- Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is		And your r	number of qua	alifying child	ren is
At least	But Not Over	0	1 Your credit	2 is	3
13,501	13,550	0	0	117	132
13,551	13,600	0	0	100	113
13,601	13,650	0	0	83	94
13,651	13,700	0	0	66	74
13,701	13,750	0	0	49	55
13,751	13,800	0	0	32	36
13,801	13,850	0	0	15	17
13,851	13,900	0	0	***	****

- * If the amount you are looking up from the worksheet is at least \$6,551 but less than \$6,580, and you have no qualifying child, your credit is \$1.If the amount you are looking up from the worksheet is \$6,580 or more, and you have no qualifying child, you cannot take the credit.
- ** If the amount you are looking up from the worksheet is at least \$9,851 but less than \$9,880, and you have one qualifying child, your credit is \$4.If the amount you are looking up from the worksheet is \$9,880 or more, and you have one qualifying child, you cannot take the credit.
- *** If the amount you are looking up from the worksheet is at least \$13,851 but less than \$13,870, and you have two qualifying children, your credit is \$3.If the amount you are looking up from the worksheet is \$13,870 or more, and you have two qualifying children, you cannot take the credit.
- **** If the amount you are looking up from the worksheet is at least \$13,851 but less than \$13,870, and you have three qualifying children, your credit is \$4.If the amount you are looking up from the worksheet is \$13,870 or more, and you have three qualifying children, you cannot take the credit.

TAXABLE YEAR

CALIFORNIA FORM

2015 Head of Household Filing Status Schedule

3532

Atta	nch to your California Form 540, Long or Short Form 540NR, o	or Form 540 2EZ.						
Nan	ne(s) as shown on tax return				SSN or ITIN			
Pai	t I – Marital Status							
1	Check one box below to identify your marital status. See inst	tructions.						
	a Not legally married/RDP during 2015				• 1a			
	b Widow/widower (my spouse/RDP died before 01/01/2015	5)			• 1b			
	c Marriage/RDP was annulled				• 1c			
	d Received final decree of divorce, legal separation, dissolu	ıtion, or terminatio	n of mari	riage/RDP by 12/31/2015	• 1d			
	e Legally married/RDP and did not live with spouse/RDP du							
	f Legally married/RDP and lived with spouse/RDP during 2 lived together:							
	nvod togotnom							
	From:		ō:	From:	To:			
Pai	t II – Qualifying Person							
2	Check one box below to identify the relationship of the perso	on that qualifies yo	ı for the	head of household filing statu	ıs. See instructions.			
	a Son, daughter, stepson, or stepdaughter				• 2a			
	b Grandchild, brother, sister, half brother, half sister, stepbr	rother, stepsister, r	ephew, c	or niece	• 2b			
	c Eligible foster child				• 2c			
	$oldsymbol{d}$ Father, mother, stepfather, or stepmother	Father, mother, stepfather, or stepmother						
	e Grandfather, grandmother, son-in-law, daughter-in-law, fa							
	sister-in-law, uncle, or aunt				• 2e			
Pai	Part III – Qualifying Person Information							
3	Information about your qualifying person. See instructions.							
	First Name			•				
	Last Name			·····•				
	SSN			·····•				
	DOB (MM/DD/YYYY)			•				
4	Enter qualifying person's gross income in 2015. See instruct	tions		•				
5	Number of days your qualifying person lived with you during	g 2015. See instruc	tions					
	When calculating the total number of days your qualifying p absent from your home. For example, illness, education, but					porarily		

Visit our website:

2015 Instructions for Form FTB 3532

Head of Household Filing Status Schedule

References in these instructions are to the Internal Revenue Code (IRC) as of January 1, 2015, and to the California Revenue and Taxation Code (R&TC).

What's New

For taxable years beginning on or after January 1, 2015, California requires taxpayers who use head of household (HOH) filing status to file form FTB 3532, Head of Household Filing Status Schedule to report how the HOH filing status was determined.

General Information

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the IRC as of January 1, 2015. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to ftb.ca.gov and search for conformity. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540 or 540NR). and the Business Entity tax booklets. The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the tax booklets. Taxpayers should not consider the tax booklets as authoritative law.

Attach the completed form FTB 3532, to your Form 540, California Resident Income Tax Return, Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, or Form 540 2EZ, California Income Tax Return, if you claim head of household filing

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

Purpose

Use form FTB 3532 to report how the HOH filing status was determined for taxable year 2015.

Qualifications

You may qualify for HOH filing status if all of the following apply.

- You were unmarried and not an RDP, or met the requirements to be considered unmarried or considered not in a registered domestic partnership on the last day of the year.
- You paid more than one-half the costs of keeping up your home for
- Your home was the main home for you and a qualifying person who lived with you for more than half the year.
- The qualifying person was related to you and met the requirements to be a qualifying child or qualifying relative. (For a qualifying relative see Gross Income.)
- You were entitled to a Dependent Exemption Credit for your qualifying person. However, you do not have to be entitled to a Dependent Exemption Credit for your qualifying child if you were unmarried and not an RDP, and your qualifying child was also unmarried and not an
- You were not a nonresident alien at any time during the year.

- You paid more than half the cost of a qualifying person's total support.
- Your qualifying person is a citizen or national of the United States, or a resident of the U.S., Canada, or Mexico.

If you, your spouse/RDP, or your qualifying person who lived with you was absent from your home during the year, see the definition for temporary absence in FTB Pub. 1540, California Head of Household Filing Status. If your qualifying person is your father or mother, see the definition for Parent/Stepparent (Father or Mother) in FTB Pub. 1540.

Specific Line Instructions

The law allowing HOH filing status has very specific requirements that the taxpayer must meet. Get FTB Pub. 1540 for more information.

Part I – Marital Status

Line 1

To qualify for HOH filing status, you must be either unmarried or considered unmarried on the last day of the year. You are considered unmarried on the last day of the year if you meet all of the following tests.

Considered Unmarried or Considered Not in a Registered Domestic **Partnership**

If you were married or an RDP as of the last day of the tax year or if your spouse/RDP died during the tax year, you may be considered unmarried or considered not in a registered domestic partnership for head of household purposes if you meet all of the following requirements:

- Your spouse/RDP did not live in your home at any time during the last six months of the year (see Temporary Absence in FTB Pub. 1540).
- Your qualifying person is your birth child, stepchild, adopted child, or eligible foster child.
- You paid more than one-half the cost of keeping up your home for the
- Your home was the main home for you and your birth child, stepchild, adopted child, or eligible foster child for more than half the year.
- You must be entitled to claim a Dependent Exemption Credit for your child; that is, your child must meet the requirements to be either a qualifying child or qualifying relative and meet the joint return and citizenship tests. You cannot claim a Dependent Exemption Credit for your child if you could be claimed as a dependent by another taxpayer. You can still meet this requirement if the only reason you cannot claim a Dependent Exemption Credit for your child is because either of the following applies, as provided in a decree of divorce, legal separation, or termination of registered domestic partnership, or a written separation agreement that applies to the tax year at issue:
 - The noncustodial parent is entitled to the Dependent Exemption Credit for the child.
 - The custodial parent signed a written statement that he or she will not claim the Dependent Exemption Credit for the child. (The custodial parent may sign federal Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents, or a similar statement. The custodial parent can revoke their federal Form 8332 or similar statement by providing written notice to the other parent.) The noncustodial parent must attach a copy of the statement to his or her income tax return.

If either of the above provisions was contained in a pre-1985 decree or agreement, the noncustodial parent must have provided more than \$600 in support for the child during the year.

Part II - Qualifying Person

Line 2

For the purposes of HOH filing status, you must have a qualifying person who is related to you to qualify for head of household filing status. Your qualifying person must meet the requirements to be either a qualifying child or qualifying relative. You must also pay more than half the cost of keeping up your home in which you and the qualifying child or qualifying relative lived for more than half the year. You may not claim yourself, or your spouse/RDP as your qualifying person.

Part III – Qualifying Person Information

Line 3

Enter the qualifying person's name.

Enter the qualifying person's SSN. Verify that the name and SSN match the qualifying person's social security card to avoid disallowance of your HOH filing status. If the person was born in, and later died in, 2015, and does not have a SSN, enter "Deceased" and attach a copy of the person's birth and death certificates.

Enter the qualifying person's date of birth (mm/dd/yyyy) in the space provided. Incomplete information could result in a disallowance of your HOH filing status.

Line 4

Gross Income

Your qualifying relative's gross income must be less than the federal exemption amount for the year in question. Generally, gross income for head of household purposes only includes income that is taxable for federal income tax purposes. It does not include nontaxable income such as welfare benefits or the nontaxable portion of social security benefits.

If your qualifying relative was married or an RDP, you must consider the qualifying relative's community interest in the spouse's/RDP's income in applying the gross income test. For the federal allowable exemption amount, see the federal instruction booklet for that particular tax year. For more information, go to **irs.gov** and search for **17** to find Publication 17, Your Federal Income Tax For Individuals.

Line 5

More Than Half the Year

Just because someone lived with you for six months does not mean that the person lived with you for more than half the year. A year has 365 days, and more than half the year is 183 days. (A leap year has 366 days, and more than half a leap year is 184 days.)

To determine how many days your home was your qualifying person's main home follow these guidelines:

- If you were not married and not an RDP at any time during the year, count all of the days that your qualifying person lived with you in your home
- If you were married or an RDP at any time during the year and received a final decree of divorce, legal separation or your registered domestic partnership was legally terminated by the last day of the year, add together:
 - Half the number of days that you, your spouse/RDP, and your qualifying person lived together in your home.
 - All of the days that you and your qualifying person lived together in your home without your spouse/RDP (ex-spouse/ex-RDP).
- If you were married or an RDP as of the last day of the year, and you
 did not live with your spouse/RDP at any time during the last six
 months of the year, add together:
 - Half the number of days that you, your spouse/RDP, and your qualifying person lived together in your home.
 - All of the days that you and your qualifying person lived together in your home without your spouse/RDP.
- If you were married or an RDP as of the last day of the year, and you
 lived with your spouse/RDP at any time during the last six months of
 the year, you cannot qualify for the head of household filing status.

When calculating the above, you may include days when your qualifying person was temporarily absent from your home. Temporary absences include vacations, illness, business, school, or military service.

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

This table gives you credit of \$4,044 for your standard deduction, \$109 for your personal exemption credit, and \$337 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 Inc			Numl		
At	But not		of Deper		,
Least	over	0	1	2	3
0	13,394	0	0	0	0
13,395	13,494	1	0	0	0
13,495	13,594	3	0	0	0
13,595	13,694	5 7	0 0	0	0
13,695	13,794			0	0
13,795	13,894	9	0	0	0
13,895	13,994	11	0	0	0
13,995	14,094	13	0	0	0
14,095 14,195	14,194 14,294	15 17	0 0	0 0	0
14,295	14,394	19	0	0	0
14,395	14,494	21	0	0	0
14,495	14,594	23	0	0	0
14,595 14,605	14,694	25 27	0 0	0 0	0
14,695	14,794	27			
14,795	14,894	29	0	0	0
14,895	14,994	31	0	0	0
14,995	15,094	33	0	0	0
15,095 15,195	15,194 15,294	35 37	0 0	0 0	0
15,295	15,394	39	0	0	0
15,395	15,494	41	0	0	0
15,495	15,594	43	0	0	0
15,595 15,695	15,694 15,794	45 47	0 0	0 0	0
	-				
15,795	15,894	49	0	0	0
15,895	15,994	51	0	0	0
15,995	16,094	53	0	0	0
16,095 16 105	16,194 16,294	55 57	0 0	0 0	0
16,195					
16,295	16,394	59	0	0	0
16,395	16,494	61	0	0	0
16,495	16,594	63 65	0	0	0
16,595 16,695	16,694 16,794	67	0	0 0	0
16,795	16,894	69	0	0	0
16,895	16,994	71	0	0	0
16,995 17,095	17,094 17,194	73 75	0	0	0
17,095	17,194	73 77	0	0	0
17,295	17,394	79 91	0	0	0
17,395 17,495	17,494 17,594	81 83	0	0	0
17,495	17,594	85	0	0	0
17,695	17,794	87	0	0	0
17,795 17,805	17,894	89 01	0	0	0
17,895 17,995	17,994 18,094	91 93	0	0	0
18,095	18,194	95 95	0	0	0
18,195	18,294	93 97	0	0	0
18,295	18,394	99	0	0	0
18,395 18,495	18,494 18,594	101	0	0	0
18,595	18,694	103 105	0	0	0
18,695	18,794	103	0	0	0
10,030	10,134	107	U	U	U

If Your Inc At Least	But not	0	Num of Deper		3
	over				
18,795	18,894	109	0	0	0
18,895	18,994	111	0	0	0
18,995	19,094	113	0	0	0
19,095	19,194	115	0	0	0
19,195	19,294	117	0	0	0
19,295	19,394	119	0	0	0
19,295	19,394	121	0	0	0
	-, -	123	0	0	0
19,495	19,594	125	0	0	0
19,595 19,695	19,694 19,794	123	0	0	0
19,090		121	U	U	U
19,795	19,894	129	0	0	0
19,895	19,994	131	0	0	0
19,995	20,094	133	0	0	0
20,095	20,194	135	0	0	0
20,195	20,294	137	0	0	0
20,295	20,394	139	0	0	0
20,395	20,494	141	0	0	0
20,495	20,594	143	0	0	0
20,595	20,694	145	0	0	0
20,695	20,794	147	0	0	0
20,795	20,894	149	0	0	0
20,895	20,994	151	0	0	0
20,995	21,094	153	0	0	0
21,095	21,194	155	0	0	0
21,195	21,294	157	Ō	Ō	0
			0	0	
21,295	21,394	159	0	0	0
21,395	21,494	161	0	0	0
21,495	21,594	163	0	0	0
21,595	21,694	165 167	0	0	0
21,695	21,794	167			
21,795	21,894	169	0	0	0
21,895	21,994	171	0	0	0
21,995	22,094	173	0	0	0
22,095	22,194	175	0	0	0
22,195	22,294	177	0	0	0
22,295	22,394	179	0	0	0
22,395	22,494	181	0	0	0
22,495	22,594	183	0	0	0
22,595	22,694	185	0	0	0
22,695	22,794	188	0	0	0
-					
22,795	22,894	192	0	0	0
22,895	22,994	196	0	0	0
22,995	23,094	200	0	0	0
23,095	23,194	204	0	0	0
23,195	23,294	208	0	0	0
23,295	23,394	212	0	0	0
23,395	23,494	216	0	0	0
23,495	23,594	220	0	0	0
23,595	23,694	224	0	0	0
23,695	23,794	228	0	0	0
23,795	23,894	232	0	0	0
23,895	23,994	236	0	0	0
23,995	24,094	240	0	0	0
24,095	24,194	244	0	0	0
24,095	24,294	248	0	Ö	0

At Least over 0 1 2 3 24,295 24,394 252 0 0 0 24,395 24,494 256 0 0 0 24,595 24,694 264 0 0 0 24,595 24,694 268 0 0 0 24,995 24,994 276 0 0 0 24,995 24,994 276 0 0 0 24,995 24,994 276 0 0 0 24,995 24,994 276 0 0 0 24,995 24,994 276 0 0 0 25,095 25,194 284 0 0 0 25,195 25,394 292 0 0 0 25,295 25,394 296 0 0 0 25,595 25,694 304 0 0 0 25,795	If Your Inc			Num		
24,295 24,394 256 0 0 0 24,395 24,494 256 0 0 0 24,595 24,694 264 0 0 0 24,695 24,794 268 0 0 0 24,895 24,894 272 0 0 0 24,995 25,094 280 0 0 0 25,095 25,194 284 0 0 0 25,195 25,294 288 0 0 0 25,295 25,394 292 0 0 0 25,395 25,494 296 0 0 0 25,495 25,594 300 0 0 0 25,595 25,694 304 0 0 0 25,795 25,894 312 0 0 0 25,795 25,894 312 0 0 0			0			3
24,395 24,494 256 0 0 0 24,495 24,594 260 0 0 0 24,595 24,694 264 0 0 0 24,695 24,794 268 0 0 0 24,795 24,894 272 0 0 0 24,995 25,094 280 0 0 0 25,095 25,194 284 0 0 0 25,195 25,394 292 0 0 0 25,395 25,394 292 0 0 0 25,495 25,594 296 0 0 0 25,495 25,594 300 0 0 0 25,595 25,694 304 0 0 0 25,695 25,794 308 0 0 0 25,995 26,694 320 0 0 0						
24,595 24,694 264 0 0 0 24,695 24,794 268 0 0 0 24,895 24,894 272 0 0 0 24,995 25,094 280 0 0 0 25,095 25,194 284 0 0 0 25,295 25,394 292 0 0 0 25,395 25,494 296 0 0 0 25,495 25,594 300 0 0 0 25,595 25,694 304 0 0 0 25,695 25,794 308 0 0 0 25,695 25,794 308 0 0 0 25,795 25,894 312 0 0 0 25,795 25,894 312 0 0 0 26,995 26,094 320 0 0 0		,				
24,695 24,794 268 0 0 0 24,795 24,894 272 0 0 0 24,895 24,994 276 0 0 0 25,095 25,194 280 0 0 0 25,195 25,294 288 0 0 0 25,395 25,494 296 0 0 0 25,495 25,594 300 0 0 0 25,495 25,594 300 0 0 0 25,595 25,694 304 0 0 0 25,695 25,794 308 0 0 0 25,795 25,894 312 0 0 0 25,795 26,894 320 0 0 0 25,995 26,094 320 0 0 0 26,395 26,394 322 0 0 0	,					-
24,795 24,894 272 0 0 0 24,895 24,994 276 0 0 0 24,995 25,094 280 0 0 0 25,095 25,194 284 0 0 0 25,195 25,294 288 0 0 0 25,395 25,494 296 0 0 0 25,495 25,594 300 0 0 0 25,595 25,694 304 0 0 0 25,795 25,694 304 0 0 0 25,795 25,894 312 0 0 0 25,895 26,994 320 0 0 0 25,995 26,094 324 0 0 0 26,195 26,394 332 0 0 0 26,395 26,494 336 0 0 0						
24,895 24,994 276 0 0 0 24,995 25,094 280 0 0 0 25,095 25,194 284 0 0 0 25,195 25,294 288 0 0 0 25,295 25,394 292 0 0 0 25,495 25,594 300 0 0 0 25,595 25,694 304 0 0 0 25,695 25,794 308 0 0 0 25,695 25,794 308 0 0 0 25,695 25,794 308 0 0 0 25,795 25,894 312 0 0 0 26,995 26,094 320 0 0 0 26,995 26,394 322 0 0 0 26,295 26,394 332 0 0 0						
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27,095 27,194 364 27 0 0 27,195 27,294 368 31 0 0 27,295 27,394 372 35 0 0 27,395 27,494 376 39 0 0 27,495 27,594 380 43 0 0 27,595 27,694 384 47 0 0 27,695 27,794 388 51 0 0 27,795 27,894 392 55 0 0 27,995 28,094 396 59 0 0 27,995 28,094 400 63 0 0 28,095 28,194 404 67 0 0 28,295 28,394 412 75 0 0 28,495 28,594 420 83 0 0 28,595 28,694 424 87 0 0					-	
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27,795 27,894 392 55 0 0 27,895 27,994 396 59 0 0 27,995 28,094 400 63 0 0 28,095 28,194 404 67 0 0 28,195 28,294 408 71 0 0 28,295 28,394 412 75 0 0 28,395 28,494 416 79 0 0 28,495 28,594 420 83 0 0 28,595 28,694 424 87 0 0 28,695 28,794 428 91 0 0 28,795 28,894 432 95 0 0 28,895 28,994 436 99 0 0						
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28,295 28,394 412 75 0 0 28,395 28,494 416 79 0 0 28,495 28,594 420 83 0 0 28,595 28,694 424 87 0 0 28,695 28,794 428 91 0 0 28,795 28,894 432 95 0 0 28,895 28,994 436 99 0 0	28,095	28,194	404	67	0	0
28,395 28,494 416 79 0 0 28,495 28,594 420 83 0 0 28,595 28,694 424 87 0 0 28,695 28,794 428 91 0 0 28,795 28,894 432 95 0 0 28,895 28,994 436 99 0 0			408	71	0	0
28,495 28,594 420 83 0 0 28,595 28,694 424 87 0 0 28,695 28,794 428 91 0 0 28,795 28,894 432 95 0 0 28,895 28,994 436 99 0 0					- 1	
28,595 28,694 424 87 0 0 28,695 28,794 428 91 0 0 28,795 28,894 432 95 0 0 28,895 28,994 436 99 0 0						
28,695 28,794 428 91 0 0 28,795 28,894 432 95 0 0 28,895 28,994 436 99 0 0	,					
28,795 28,894 432 95 0 0 28,895 28,994 436 99 0 0						
28,895 28,994 436 99 0 0					0	0
20 005 20 004 440 400 0 0	28,895	28,994			0	
	28,995	29,094	440	103	0	0
29,095 29,194 444 107 0 0 29,195 29,294 448 111 0 0						
29,295 29,394 452 115 0 0 29,395 29,494 456 119 0 0						
29,495 29,594 460 123 0 0						
29,595 29,694 464 127 0 0	29,595	29,694	464		0	
29,695 29,794 468 131 0 0	29,695		468	131	0	0





This table gives you credit of \$4,044 for your standard deduction, \$109 for your personal exemption credit, and \$337 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		Num		
At But not	0	of Depe 1	ndents 2	3
Least over	0			
29,795 29,894	472	135	0	0
29,895 29,994 29,995 30,094	476 480	139 143	0	0
30,095 30,194	484	147	0	0
30,195 30,294	488	151	0	ő
30,295 30,394	492	155	0	0
30,395 30,494	496	159	0	0
30,495 30,594	500	163	Õ	Ő
30,595 30,694	504	167	0	0
30,695 30,794	508	171	0	0
30,795 30,894	512	175	0	0
30,895 30,994	516	179	0	0
30,995 31,094	520	183	0	0
31,095 31,194	524	187	0	0
31,195 31,294	528	191	0	0
31,295 31,394	532	195	0	0
31,395 31,494	536	199	0	0
31,495 31,594	540	203	0	0
31,595 31,694 31,695 31,794	544 548	207 211	0 0	0
31,795 31,894	552	215	0	0
31,895 31,994 31,995 32,094	556 560	219 223	0	0
31,995 32,094 32,095 32,194	560 564	223	0	0
32,195 32,294	568	231	0	0
32,295 32,394	572	235	0	
32,395 32,494	576	239	0	0
32,495 32,594	580	243	0	0
32,595 32,694	584	247	Õ	Õ
32,695 32,794	588	251	0	0
32,795 32,894	592	255	0	0
32,895 32,994	596	259	Ō	0
32,995 33,094	600	263	0	0
33,095 33,194	604	267	0	0
33,195 33,294	608	271	0	0
33,295 33,394	612	275	0	0
33,395 33,494	617	280	0	0
33,495 33,594	623	286	0	0
33,595 33,694 33,695 33,794	629 635	292 298	0 0	0
33,795 33,894	641	304	0	0
33,895 33,994 33,995 34,094	647	310	0	0
33,995 34,094 34,095 34,194	653 659	316 322	0	0
34,195 34,294	665	328	0	0
34,295 34,394			0	
34,295 34,394 34,395 34,494	671 677	334 340	3	0
34,495 34,594	683	346	9	0
34,595 34,694	689	352	15	0
34,695 34,794	695	358	21	0
34,795 34,894	701	364	27	0
34,895 34,994	707	370	33	ő
34,995 35,094	713	376	39	0
	740	000	4 -	0
35,095 35,194 35,195 35,294	719 725	382 388	45 51	0

If Your Inc					
At Least	But not over	0	of Dep	endents 2	3
35,295			=		0
35,295 35,395	35,394 35,494	731 737	394 400	57 63	0
35,495	35.594	743	406	69	0
35,595	35,694	749	412	75	0
35,695	35,794	755	418	81	0
35,795	35,894	761	424	87	0
35,895	35,994	767	430	93	0
35,995	36,094	773	436	99	0
36,095 36,195	36,194 36,294	779 785	442 448	105 111	0
36,295	36,394	791 707	454 460	117	0
36,395 36,495	36,494 36,594	797 803	460 466	123 129	0
36,595	36,694	809	472	135	0
36,695	36,794	815	478	141	0
36,795	36,894	821	484	147	0
36,895	36,994	827	490	153	Ő
36,995	37,094	833	496	159	0
37,095	37,194	839	502	165	0
37,195	37,294	845	508	171	0
37,295	37,394	851	514	177	0
37,395 37,495	37,494	857	520 526	183 189	0
37,595	37,594 37,694	863 869	532	195	0
37,695	37,794	875	538	201	0
37,795	37,894	881	544	207	0
37,795	37,094	887	550	213	0
37,995	38,094	893	556	219	0
38,095	38,194	899	562	225	0
38,195	38,294	905	568	231	0
38,295	38,394	911	574	237	0
38,395	38,494	917	580	243	0
38,495 38,595	38,594 38,694	923 929	586 592	249 255	0
38,695	38,794	935	598	261	0
38,795	38,894	941	604	267	0
38,895	38,994	947	610	273	0
38,995	39,094	953	616	279	0
39,095	39,194	959	622	285	0
39,195	39,294	965	628	291	0
39,295	39,394	971	634	297	0
39,395 39,495	39,494 39,594	977 983	640 646	303 309	0
39,595	39,694	989	652	315	0
39,695	39,794	995	658	321	0
39.795	39,894	1,001	664	327	0
39,895	39,994	1,007	670	333	0
39,995	40,094	1,013	676	339	2
40,095	40,194	1,019	682	345	8
40,195	40,294	1,025	688	351	14
40,295	40,394	1,031	694	357	20
40,395 40,495	40,494 40,594	1,037 1.043	700 706	363 360	26 32
40,490		1,043	712	369	38
40,595	40,694	1.049	/ 1/	375	חרי

If Your Inc	But not	Number of Dependents				
Least	over	0	1	2	3	
40,795	40,894	1,061	724 730	387	50 56	
40,895 40,995	40,994 41,094	1,067 1,073	736	393 399	56 62	
41,095	41,194	1,079	742	405	68	
41,195	41,294	1,085	748	411	74	
41,295	41,394	1,091	754	417	80	
41,395	41,494	1,097	760	423	86	
41,495 41,595	41,594 41,694	1,103 1,109	766 772	429 435	92 98	
41,695	41,794	1,115	778	441	104	
41,795	41,894	1,121	784	447	110	
41,895	41,994	1,127	790	453	116	
41,995	42,094	1,133	796	459	122	
42,095 42,195	42,194 42,294	1,139 1,145	802 808	465 471	128 134	
42,295	42,394	1,151	814	477	140	
42,395	42,494	1,157	820	483	146	
42,495	42,594	1,163	826	489	152	
42,595	42,694	1,169	832	495 501	158	
42,695	42,794	1,175	838	501	164	
42,795 42,895	42,894 42,994	1,181 1,187	844 850	507 513	170 176	
42,095	43,094	1,193	856	519	182	
43,095	43,194	1,199	862	525	188	
43,195	43,294	1,205	868	531	194	
43,295	43,394	1,211	874	537	200	
43,395	43,494	1,217	880	543	206	
43,495 43,595	43,594 43,694	1,223 1,229	886 892	549 555	212 218	
43,695	43,794	1,235	898	561	224	
43,795	43,894	1,241	904	567	230	
43,895	43,994	1,247	910	573	236	
43,995	44,094	1,253	916	579	242	
44,095 44,195	44,194 44,294	1,259 1,265	922 928	585 591	248 254	
44,295	44,394	1,271	934	597	260	
44,395	44,494	1,277	940	603	266	
44,495	44,594	1,283	946	609	272	
44,595	44,694	1,289	952	615 621	278	
44,695	44,794	1,295	958	621	284	
44,795 44,895	44,894 44,994	1,301 1,309	964 972	627 635	290 298	
44,995	45,094	1,317	980	643	306	
45,095	45,194	1,325	988	651	314	
45,195	45,294	1,333	996	659	322	
45,295	45,394	1,341	1,004	667	330	
45,395 45,495	45,494 45,594	1,349 1,357	1,012	675 683	338 346	
45,595	45,694	1,365	1,020 1,028	691	354	
45,695	45,794	1,373	1,036	699	362	
45,795	45,894	1,381	1,044	707	370	
45,895	45,994	1,389	1,052	715	378	
45,995 46,095	46,094 46,194	1,397 1,405	1,060	723 731	386 394	
	÷u. 194	1.400	1,068	101	.7.44	



(continued)

This table gives you credit of \$4,044 for your standard deduction, \$109 for your personal exemption credit, and \$337 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 Inc				mber	
At Least	But not	0	ot Dep 1	endents	2
	over			2	3
46,295	46,394	1,421	1,084	747 755	410
46,395 46,495	46,494 46,594	1,429 1,437	1,092 1,100	755 763	418 426
46,595	46,694	1,445	1,108	771	434
46,695	46,794	1,453	1,116	779	442
46,795	46,894	1,461	1,124	787	450
46,895	46,994	1,469	1,132	795	458
46,995	47,094 47,194	1,477	1,140	803	466
47,095 47,195	47,194	1,485 1,493	1,148 1,156	811 819	474 482
47,295	47,394	1,501	1,164	827	490
47,395	47,494	1,509	1,172	835	498
47,495	47,594	1,517	1,180	843	506
47,595	47,694	1,525	1,188	851	514
47,695	47,794	1,533	1,196	859	522
47,795 47,805	47,894 47,004	1,541	1,204 1,212	867 875	530
47,895 47,995	47,994 48,094	1,549 1,557	1,212	875 883	538 546
48,095	48,194	1,565	1,228	891	554
48,195	48,294	1,573	1,236	899	562
48,295	48,394	1,581	1,244	907	570
48,395	48,494	1,589	1,252	915	578
48,495	48,594	1,597	1,260	923	586
48,595 48,695	48,694 48,794	1,605 1,613	1,268 1,276	931 939	594 602
48,795	48,894	1,621	1,284	947	610
48,895	48,994	1,629	1,292	955	618
48,995	49,094	1,637	1,300	963	626
49,095	49,194	1,645	1,308	971	634
49,195	49,294	1,653	1,316	979	642
49,295	49,394	1,661	1,324	987	650
49,395	49,494	1,669	1,332	995	658
49,495 49,595	49,594 49,694	1,677 1,685	1,340 1,348	1,003 1,011	666 674
49,695	49,794	1,693	1,356	1,019	682
49,795	49,894	1,701	1,364	1,027	690
49,895	49,994	1,709	1,372	1,035	698
49,995	50,094	1,717	1,380	1,043	706
50,095 50,195	50,194 50,294	1,725 1,733	1,388 1,396	1,051 1,059	714 722
50,295	50,394	1,741	1,404	1,067	730
50,395	50,494	1,749	1,412	1,075	738
50,495	50,594	1,757	1,420	1,083	746
50,595 50,695	50,694 50,794	1,765 1,773	1,428 1,436	1,091 1,099	754 762
50,795	50,894		1,444	1,107	
50,795 50,895	50,694 50,994	1,781 1,789	1,444	1,107	770 778
50,995	51,094	1,797	1,460	1,123	786
51,095	51,194	1,805	1,468	1,131	794
51,195	51,294	1,813	1,476	1,139	802
51,295	51,394	1,821	1,484	1,147	810
51,395	51,494	1,829	1,492	1,155	818
51,495 51,595	51,594 51,694	1,837 1,845	1,500 1,508	1,163 1,171	826
51,695	51,094	1,853	1,516	1,171	834 842

If Your Income is At But not of	Number
Least over 0	Dependents 1 2 3
51,795 51,894 1,861 1,52	
51,895 51,994 1,869 1,53	
51,995 52,094 1,877 1,54	
52,095 52,194 1,885 1,54	
52,195 52,294 1,893 1,55	56 1,219 882
52,295 52,394 1,901 1,50	
52,395 52,494 1,909 1,57	
52,495 52,594 1,917 1,58 52,595 52,694 1,925 1,58	
52,695 52,794 1,933 1,59	· · · · · · · · · · · · · · · · · · ·
	· ·
52,795 52,894 1,941 1,60 52,895 52,994 1,949 1,6	
52,995 53,094 1,957 1,62	
53,095 53,194 1,965 1,63	
53,195 53,294 1,973 1,63	36 1,299 962
53,295 53,394 1,981 1,64	44 1,307 970
53,395 53,494 1,989 1,68	52 1,315 978
53,495 53,594 1,997 1,60	
53,595 53,694 2,005 1,60	
53,695 53,794 2,013 1,63	
53,795 53,894 2,021 1,68	
53,895 53,994 2,029 1,69 53,995 54,094 2,037 1,70	
54,095 54,194 2,045 1,70	
54,195 54,294 2,053 1,7	
54,295 54,394 2,061 1,72	24 1,387 1,050
54,395 54,494 2,069 1,73	
54,495 54,594 2,077 1,74	
54,595 54,694 2,085 1,74	
54,695 54,794 2,093 1,75	
54,795 54,894 2,101 1,70	
54,895 54,994 2,109 1,77 54,995 55,094 2,117 1,78	
55,095 55,194 2,125 1,78	
55,195 55,294 2,133 1,79	
55,295 55,394 2,141 1,80	04 1,467 1,130
55,395 55,494 2,149 1,8	12 1,475 1,138
55,495 55,594 2,157 1,82	
55,595 55,694 2,166 1,85	
55,695 55,794 2,176 1,83	
55,795 55,894 2,185 1,84	
55,895 55,994 2,194 1,88 55,995 56,094 2,204 1,86	
56,095 56,194 2,213 1,87	
56,195 56,294 2,222 1,88	
56,295 56,394 2,231 1,89	94 1,557 1,220
56,395 56,494 2,241 1,90	04 1,567 1,230
56,495 56,594 2,250 1,9	
56,595 56,694 2,259 1,92	
56,695 56,794 2,269 1,93	
56,795 56,894 2,278 1,94	
56,895 56,994 2,287 1,95 56,995 57,094 2,297 1,96	
57,095 57,194 2,306 1,90	
57,195 57,294 2,315 1,93	

If Your Inc	ome is But not			mber endents	
Least	over	0	1	2	3
57,295	57,394	2,324	1,987	1,650	1,313
57,395	57,494	2,334	1,997	1,660	1,323
57,495 57,595	57,594 57,694	2,343 2,352	2,006 2,015	1,669 1,678	1,332 1,341
57,695	57,794	2,362	2,013	1,688	1,351
57,795	57,894	2,371	2,034	1,697	1,360
57,895	57,994	2,380	2,043	1,706	1,369
57,995 58,095	58,094 58,194	2,390 2,399	2,053 2,062	1,716 1,725	1,379 1,388
58,195	58,294	2,408	2,071	1,734	1,397
58,295	58,394	2,417	2,080	1,743	1,406
58,395	58,494	2,427	2,090	1,753	1,416
58,495 58,595	58,594 58,694	2,436 2,445	2,099 2,108	1,762 1,771	1,425 1,434
58,695	58,794	2,455	2,118	1,781	1,444
58,795	58,894	2,464	2,127	1,790	1,453
58,895	58,994	2,473	2,136	1,799	1,462
58,995	59,094 59,194	2,483 2,492	2,146	1,809 1,818	1,472 1,481
59,095 59,195	59,194	2,492	2,155 2,164	1,827	1,490
59,295	59,394	2,510	2,173	1,836	1,499
59,395	59,494	2,520	2,183	1,846	1,509
59,495	59,594	2,529	2,192	1,855	1,518 1,527
59,595 59,695	59,694 59,794	2,538 2,548	2,201 2,211	1,864 1,874	1,537
59,795	59,894	2,557	2,220	1,883	1,546
59,895	59,994	2,566	2,229	1,892	1,555
59,995	60,094 60,194	2,576 2,585	2,239 2,248	1,902 1,911	1,565 1,574
60,095 60,195	60,294	2,594	2,240	1,920	1,583
60,295	60,394	2,603	2,266	1,929	1,592
60,395	60,494	2,613	2,276	1,939	1,602
60,495 60,595	60,594 60,694	2,622 2,631	2,285 2,294	1,948 1,957	1,611 1,620
60,695	60,794	2,641	2,304	1,967	1,630
60,795	60,894	2,650	2,313	1,976	1,639
60,895	60,994	2,659	2,322	1,985	1,648
60,995 61,095	61,094 61,194	2,669 2,678	2,332 2,341	1,995 2,004	1,658 1,667
61,195	61,294	2,687	2,350	2,013	1,676
61,295	61,394	2,696	2,359	2,022	1,685
61,395	61,494	2,706	2,369	2,032	1,695
61,495 61,595	61,594 61,694	2,715 2,724	2,378 2,387	2,041 2,050	1,704 1,713
61,695	61,794	2,734	2,397	2,060	1,723
61,795	61,894	2,743	2,406	2,069	1,732
61,895	61,994	2,752	2,415	2,078	1,741
61,995 62,095	62,094 62,194	2,762 2,771	2,425 2,434	2,088 2,097	1,751 1,760
62,195	62,294	2,780	2,443	2,106	1,769
62,295	62,394	2,789	2,452	2,115	1,778
62,395 62,495	62,494	2,799 2,808	2,462	2,125	1,788 1,797
62,595	62,594 62,694	2,817	2,471 2,480	2,134 2,143	1,797
62,695	62,794	2,827	2,490	2,153	1,816





This table gives you credit of \$4,044 for your standard deduction, \$109 for your personal exemption credit, and \$337 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 Inc	ome is			mber	
. At	But not			endents	
Least	over	0	1	2	3
62,795	62,894	2,836	2,499	2,162	1,825
62,895	62,994	2,845	2,508	2,171	1,834
62,995	63,094	2,855	2,518	2,181	1,844
63,095	63,194	2,864	2,527	2,190	1,853
63,195	63,294	2,873	2,536	2,199	1,862
63,295	63,394	2,882	2,545	2,208	1,871
63,395	63,494	2,892	2,555	2,218	1,881
63,495	63,594	2,901	2,564	2,227	1,890
63,595	63,694	2,910	2,573	2,236	1,899
63,695	63,794	2,920	2,583	2,246	1,909
63,795	63,894	2,929	2,592	2,255	1,918
63,895	63,994	2,938	2,601	2,264	1,927
63,995	64,094	2,948	2,611	2,274	1,937
64,095	64,194	2,957	2,620	2,283	1,946
64,195	64,294	2,966	2,629	2,292	1,955
64,295	64,394	2,975	2,638	2,301	1,964
64,395	64,494	2,985	2,648	2,311	1,974
64,495	64,594	2,994	2,657	2,320	1.983
64,595	64,694	3,003	2,666	2,329	1,992
64,695	64,794	3,013	2,676	2,339	2,002
64,795	64,894	3,022	2,685	2,348	2.011
64,895	64,994	3,031	2,694	2,357	2,020
64,995	65,094	3,041	2,704	2,367	2,030
65,095	65,194	3,050	2,713	2,376	2,039
65,195	65,294	3,059	2,722	2,385	2,048
65,295	65,394	3,068	2,731	2,394	2,057
65,395	65,494	3,000	2,731	2,404	2,067
65,495	65,594	3,087	2,750	2,413	2,076
65,595	65,694	3,096	2,759	2,422	2,085
65,695	65,794	3,106	2,769	2,432	2,095
65,795	65,894	3,115	2,778	2,441	2,104
65,895	65,994	3,124	2,787	2,450	2,113
65,995	66,094	3,134	2,797	2,460	2,123
66,095	66,194	3,143	2,806	2,469	2,132
66,195	66,294	3,152	2,815	2,478	2,141
66,295	66,394	3,161	2,824	2,487	2,150
66,395	66,494	3.171	2,834	2.497	2,160
66,495	66,594	3,180	2,843	2,506	2,169
66,595	66,694	3,189	2,852	2,515	2,178
66,695	66,794	3,199	2,862	2,525	2,188
66,795	66,894	3,208	2,871	2,534	2,197
66,895	66,994	3,217	2,880	2,543	2,206
66,995	67,094	3,227	2,890	2,553	2,216
67,095	67,194	3,236	2,899	2,562	2,225
67,195	67,294	3,245	2,908	2,571	2,234
67,295	67,394	3,254	2,917	2,580	2,243
67,395	67,494	3,264	2,927	2,590	2,253
67,495	67,594	3,273	2,936	2,599	2,262
67,595	67,694	3,282	2,945	2,608	2,271
67,695	67,794	3,292	2,955	2,618	2,281
67,795	67,894	3,301	2,964	2,627	2,290
67,895	67,994	3,310	2,973	2,636	2,299
67,995	68,094	3,320	2,983	2,646	2,309
68,095	68,194	3,329	2,992	2,655	2,318
68,195	68,294	3,338	3,001	2,664	2,327
		,			

If Your Inc				mber	
At Least	But not	0	of Dep 1	endents 2	3
	over				
68,295	68,394	3,347	3,010	2,673	2,336
68,395 68,495	68,494 68,594	3,357 3,366	3,020	2,683 2,692	2,346 2,355
68,595	68,694	3,375	3,038	2,701	2,364
68,695	68,794	3,385	3,048	2,711	2,374
68,795	68,894	3,394	3,057	2,720	2,383
68,895	68,994	3,403	3,066	2,729	2,392
68,995	69,094	3,413	3,076	2,739	2,402
69,095	69,194 69,294	3,422	3,085	2,748	2,411
69,195		3,431	3,094	2,757	2,420
69,295	69,394	3,440	3,103	2,766	2,429
69,395 69,495	69,494 69,594	3,450 3,459	3,113 3,122	2,776 2,785	2,439 2,448
69,595	69,694	3,468	3,131	2,794	2,457
69,695	69,794	3,478	3,141	2,804	2,467
69,795	69,894	3,487	3,150	2,813	2,476
69,895	69,994	3,496	3,159	2,822	2,485
69,995	70,094	3,506	3,169	2,832	2,495
70,095	70,194	3,515	3,178	2,841	2,504
70,195	70,294	3,524	3,187	2,850	2,513
70,295	70,394	3,533	3,196	2,859	2,522
70,395 70,495	70,494 70,594	3,543 3,552	3,206 3,215	2,869 2,878	2,532 2,541
70,495	70,694	3,561	3,224	2,887	2,550
70,695	70,794	3,571	3,234	2,897	2,560
70,795	70,894	3,580	3,243	2,906	2,569
70,895	70,994	3,589	3,252	2,915	2,578
70,995	71,094	3,599	3,262	2,925	2,588
71,095	71,194	3,608	3,271	2,934	2,597
71,195	71,294	3,617	3,280	2,943	2,606
71,295	71,394	3,626	3,289	2,952	2,615
71,395 71,495	71,494 71,594	3,636 3,645	3,299 3,308	2,962 2,971	2,625 2,634
71,595	71,694	3,654	3,317	2,980	2,643
71,695	71,794	3,664	3,327	2,990	2,653
71,795	71,894	3,673	3,336	2,999	2,662
71,895	71,994	3,682	3,345	3,008	2,671
71,995	72,094	3,692	3,355	3,018	2,681
72,095 72,195	72,194 72,294	3,701 3,710	3,364 3,373	3,027 3,036	2,690 2,699
72,295 72,395	72,394 72,494	3,719 3,729	3,382 3,392	3,045 3,055	2,708 2,718
72,495	72,594	3,738	3,401	3,064	2,727
72,595	72,694	3,747	3,410	3,073	2,736
72,695	72,794	3,757	3,420	3,083	2,746
72,795	72,894	3,766	3,429	3,092	2,755
72,895	72,994	3,775	3,438	3,101	2,764
72,995 73,005	73,094	3,785	3,448	3,111	2,774 2,783
73,095 73,195	73,194 73,294	3,794 3,803	3,457 3,466	3,120 3,129	2,783
73,295	73,394	3,812	3,475	3,138	2,801
73,295	73,494	3,822	3,485	3,148	2,811
73,495	73,594	3,831	3,494	3,157	2,820
73,595	73,694	3,840	3,503	3,166	2,829
73,695	73,794	3,850	3,513	3,176	2,839

	ome is			mber	
At Least	But not	0	of Dep	endents 2	3
	0Ver		-		
73,795 73,895	73,894 73,994	3,859 3,868	3,522 3,531	3,185 3,194	2,848 2,857
73,995	74,094	3,878	3,541	3,204	2,867
74,095	74,194	3,887	3,550	3,213	2,876
74,195	74,294	3,896	3,559	3,222	2,885
74,295	74,394	3,905	3,568	3,231	2,894
74,395	74,494	3,915	3,578	3,241	2,904
74,495	74,594	3,924	3,587	3,250	2,913
74,595 74,695	74,694 74,794	3,933 3.943	3,596 3,606	3,259 3,269	2,922 2,932
-	•	-,			
74,795 74,895	74,894 74,994	3,952 3,961	3,615 3,624	3,278 3,287	2,941 2,950
74,995	75,094	3,971	3,634	3,297	2,960
75,095	75,194	3,980	3,643	3,306	2,969
75,195	75,294	3,989	3,652	3,315	2,978
75,295	75,394	3,998	3,661	3,324	2,987
75,395	75,494	4,008	3,671	3,334	2,997
75,495	75,594	4,017	3,680	3,343	3,006
75,595 75,695	75,694 75,794	4,026 4,036	3,689 3,699	3,352 3,362	3,015 3,025
-					
75,795 75,895	75,894 75,994	4,045 4.054	3,708 3,717	3,371 3,380	3,034 3,043
75,995	76,094	4,064	3,727	3,390	3,053
76,095	76,194	4,073	3,736	3,399	3,062
76,195	76,294	4,082	3,745	3,408	3,071
76,295	76,394	4,091	3,754	3,417	3,080
76,395	76,494	4,101	3,764	3,427	3,090
76,495	76,594	4,110	3,773	3,436	3,099
76,595 76,695	76,694 76,794	4,119 4,129	3,782 3,792	3,445 3,455	3,108 3,118
76,795	76,894	4,138	3,801	3,464	3,127
76,795 76,895	76,894 76,994	4,138 4,147	3,810	3,464	3,127
76,995	77,094	4,157	3,820	3,483	3,146
77,095	77,194	4,166	3,829	3,492	3,155
77,195	77,294	4,175	3,838	3,501	3,164
77,295	77,394	4,184	3,847	3,510	3,173
77,395	77,494	4,194	3,857	3,520	3,183
77,495 77,505	77,594	4,203 4,212	3,866 3,875	3,529 3,538	3,192
77,595 77,695	77,694 77,794	4,212	3,885	3,548	3,201 3,211
77,795	77,894	4,231	3.894	3,557	3,220
77,895	77,994	4,240	3,903	3,566	3,220
77,995	78,094	4,250	3,913	3,576	3,239
78,095	78,194	4,259	3,922	3,585	3,248
78,195	78,294	4,268	3,931	3,594	3,257
78,295	78,394	4,277	3,940	3,603	3,266
78,395	78,494	4,287	3,950	3,613	3,276
78,495 78,505	78,594	4,296	3,959	3,622	3,285
78,595 78,695	78,694 78,794	4,305 4,315	3,968 3,978	3,631 3,641	3,294 3,304
. 0,000		4,324			
70 705	78,894		3,987	3,650 3,659	3,313
78,795 78,895	78 QQ <i>I</i>	4 ,5.5.5			
78,895	78,994 79,094	4,333 4,343	3,996 4,006		3,322 3,332
	78,994 79,094 79,194	4,333 4,343 4,352	4,006 4,015	3,669 3,678	3,332 3,341



(continued)

This table gives you credit of \$4,044 for your standard deduction, \$109 for your personal exemption credit, and \$337 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 Inc				mber	
At Least	But not over	0	of Dep	endents 2	3
79,295	79,394	4,370	4,033	3,696	3,359
79,395	79,494	4,380	4,043	3,706	3,369
79,495	79,594	4,389	4,052	3,715	3,378
79,595 79,695	79,694 79,794	4,398 4,408	4,061 4,071	3,724 3,734	3,387 3,397
79,795	79,894	4,417	4,080	3,743	3,406
79,895	79,994	4,426	4,089	3,752	3,415
79,995	80,094	4,436	4,099	3,762	3,425
80,095	80,194	4,445	4,108	3,771	3,434
80,195	80,294	4,454	4,117	3,780	3,443
80,295 80,395	80,394 80,494	4,463 4,473	4,126 4,136	3,789 3,799	3,452 3,462
80,495	80,594	4,482	4,145	3,808	3,471
80,595	80,694	4,491	4,154	3,817	3,480
80,695	80,794	4,501	4,164	3,827	3,490
80,795	80,894	4,510	4,173	3,836	3,499
80,895 80,995	80,994 81,094	4,519 4,529	4,182 4,192	3,845 3,855	3,508 3,518
81,095	81,194	4,538	4,201	3,864	3,527
81,195	81,294	4,547	4,210	3,873	3,536
81,295	81,394	4,556	4,219	3,882	3,545
81,395	81,494	4,566	4,229	3,892	3,555
81,495 81,595	81,594 81,694	4,575 4,584	4,238 4,247	3,901 3,910	3,564 3,573
81,695	81,794	4,594	4,257	3,920	3,583
81,795	81,894	4,603	4,266	3,929	3,592
81,895	81,994	4,612	4,275	3,938	3,601
81,995 82,095	82,094 82,194	4,622 4,631	4,285 4,294	3,948 3,957	3,611 3,620
82,195	82,294	4,640	4,303	3,966	3,629
82,295	82,394	4,649	4,312	3,975	3,638
82,395	82,494	4,659	4,322	3,985	3,648
82,495	82,594	4,668	4,331 4,340	3,994	3,657
82,595 82,695	82,694 82,794	4,677 4,687	4,350	4,003 4,013	3,666 3,676
82,795	82,894	4,696	4,359	4,022	3,685
82,895	82,994	4,705	4,368	4,031	3,694
82,995	83,094	4,715	4,378	4,041	3,704
83,095 83,195	83,194 83,294	4,724 4,733	4,387 4,396	4,050 4,059	3,713 3,722
83,295	83,394	4,742	4,405	4,068	3,731
83,395	83,494	4,752	4,415	4,078	3,741
83,495	83,594	4,761	4,424	4,087	3,750
83,595 83,695	83,694 83 70 <i>1</i>	4,770	4,433 4,443	4,096 4,106	3,759
	83,794	4,780			3,769
83,795 83,895	83,894 83,994	4,789 4,798	4,452 4,461	4,115 4,124	3,778 3,787
83,995	84,094	4,808	4,471	4,134	3,797
84,095	84,194	4,817	4,480	4,143	3,806
84,195	84,294	4,826	4,489	4,152	3,815
84,295	84,394	4,835	4,498	4,161	3,824
84,395 84,495	84,494 84,594	4,845 4,854	4,508 4,517	4,171 4,180	3,834 3,843
84,595	84,694	4,863	4,526	4,189	3,852
84,695	84,794	4,873	4,536	4,199	3,862

If Your Inc		Number of Dependents				
At Least	But not over	0	or Dep	endents 2	3	
84,795	84,894	4,882	4,545	4,208	3,871	
84,895	84,994	4,891	4,554	4,217	3,880	
84,995	85,094	4,901	4,564	4,227	3,890	
85,095	85,194	4,910	4,573	4,236	3,899	
85,195	85,294	4,919	4,582	4,245	3,908	
85,295	85,394	4,928	4,591	4,254	3,917	
85,395	85,494	4,938	4,601	4,264	3,927	
85,495	85,594	4,947	4,610	4,273	3,936	
85,595 85,695	85,694 85,794	4,956 4,966	4,619 4,629	4,282 4,292	3,945 3,955	
85,795	85,894	4,975	4,638	4,301	3,964	
85,895	85,994	4,984	4,647	4,310	3,973	
85,995 86,095	86,094 86,194	4,994 5,003	4,657 4,666	4,320 4,329	3,983 3,992	
86,195	86,294	5,003	4,675	4,338	4,001	
			-	4,347		
86,295 86,395	86,394 86,494	5,021 5,031	4,684 4,694	4,34 <i>7</i> 4,357	4,010 4,020	
86,495	86,594	5,040	4,703	4,366	4,020	
86,595	86,694	5,049	4,712	4,375	4,038	
86,695	86,794	5,059	4,722	4,385	4,048	
86,795	86,894	5,068	4,731	4,394	4,057	
86,895	86,994	5,077	4,740	4,403	4,066	
86,995	87,094	5,087	4,750	4,413	4,076	
87,095	87,194	5,096	4,759	4,422	4,085	
87,195	87,294	5,105	4,768	4,431	4,094	
87,295	87,394	5,114	4,777	4,440	4,103	
87,395	87,494	5,124	4,787	4,450	4,113	
87,495	87,594	5,133	4,796	4,459	4,122	
87,595	87,694	5,142	4,805	4,468	4,131	
87,695	87,794	5,152	4,815	4,478	4,141	
87,795	87,894	5,161	4,824	4,487	4,150	
87,895	87,994	5,170	4,833	4,496	4,159	
87,995	88,094	5,180	4,843	4,506	4,169	
88,095	88,194	5,189	4,852	4,515	4,178	
88,195	88,294	5,198	4,861	4,524	4,187	
88,295	88,394	5,207	4,870	4,533	4,196	
88,395	88,494	5,217	4,880	4,543	4,206	
88,495 88,595	88,594 88,694	5,226 5,235	4,889 4,898	4,552 4,561	4,215 4,224	
88,695	88,794	5,245	4,090	4,501	4,234	
88,795 88,895	88,894 88,994	5,254 5,263	4,917 4,926	4,580 4,589	4,243 4,252	
88,995	89,094	5,203	4,936	4,599	4,262	
89,095	89,194	5,282	4,945	4,608	4,271	
89,195	89,294	5,291	4,954	4,617	4,280	
89,295	89,394	5,300	4,963	4,626	4,289	
89,395	89,494	5,310	4,973	4,636	4,299	
89,495	89,594	5,319	4,982	4,645	4,308	
89,595	89,694	5,328	4,991	4,654	4,317	
89,695	89,794	5,338	5,001	4,664	4,327	
89,795	89,894	5,347	5,010	4,673	4,336	
89,895	89,994	5,356	5,019	4,682	4,345	
89,995	90,094	5,366	5,029	4,692	4,355	
90,095	90,194	5,375	5,038	4,701	4,364	
				4 710		

90,195 90,294 5,384 5,047 4,710 4,373

If Your Inc				mber	
At Least	But not	0	of Dep	endents 2	3
	over 90,394				4,382
90,295 90,395	90,394	5,393 5,403	5,056 5,066	4,719 4,729	4,392
90,495	90,594	5,412	5,075	4,738	4,401
90,595	90,694	5,421	5,084	4,747	4,410
90,695	90,794	5,431	5,094	4,757	4,420
90,795	90,894	5,440	5,103	4,766	4,429
90,895	90,994	5,449 5.459	5,112 5,122	4,775	4,438
90,995 91,095	91,094 91,194	5,468	5,122	4,785 4,794	4,448 4,457
91,195	91,294	5,477	5,140	4,803	4,466
91,295	91,394	5,486	5,149	4,812	4,475
91,395	91,494	5,496	5,159	4,822	4,485
91,495	91,594	5,505	5,168	4,831	4,494
91,595 91,695	91,694 91,794	5,514 5,524	5,177 5,187	4,840 4,850	4,503 4,513
91,795 91,895	91,894 91,994	5,533 5,542	5,196 5,205	4,859 4.868	4,522 4,531
91,995	92,094	5,552	5,215	4,878	4,541
92,095	92,194	5,561	5,224	4,887	4,550
92,195	92,294	5,570	5,233	4,896	4,559
92,295	92,394	5,579	5,242	4,905	4,568
92,395	92,494 92,594	5,589	5,252	4,915	4,578
92,495 92,595	92,594	5,598 5,607	5,261 5,270	4,924 4,933	4,587 4,596
92,695	92,794	5,617	5,280	4,943	4,606
92,795	92,894	5,626	5,289	4,952	4,615
92,895	92,994	5,635	5,298	4,961	4,624
92,995	93,094	5,645	5,308	4,971	4,634
93,095 93,195	93,194 93,294	5,654 5,663	5,317 5,326	4,980 4,989	4,643 4,652
93,295	93,394	5,672	5,335	4,998	4,661
93,395	93,494	5,682	5,345	5,008	4,671
93,495	93,594	5,691	5,354	5,017	4,680
93,595	93,694	5,700	5,363	5,026	4,689
93,695	93,794	5,710	5,373	5,036	4,699
93,795	93,894	5,719	5,382	5,045	4,708
93,895 93,995	93,994 94,094	5,728 5,738	5,391 5,401	5,054 5,064	4,717 4,727
94,095	94,194	5,747	5,410	5,073	4,736
94,195	94,294	5,756	5,419	5,082	4,745
94,295	94,394	5,765	5,428	5,091	4,754
94,395	94,494	5,775	5,438	5,101	4,764
94,495 94,595	94,594 94,694	5,784 5,793	5,447 5,456	5,110 5,119	4,773 4,782
94,595	94,094	5,803	5,466	5,119	4,792
94,795	94,894	5,812	5,475	5,138	4,801
94,895	94,994	5,821	5,484	5,147	4,810
94,995	95,094	5,831	5,494	5,157	4,820
95,095	95,194	5,840	5,503	5,166	4,829
95,195	95,294	5,849	5,512	5,175	4,838
95,295	95,394	5,858	5,521	5,184	4,847
95,395 95,495	95,494 95,594	5,868 5,877	5,531 5,540	5,194 5,203	4,857 4,866
95,595	95,694	5,886	5,549	5,212	4,875
95,695	95,794	5,896	5,559	5,222	4,885





This table gives you credit of \$4,044 for your standard deduction, \$109 for your personal exemption credit, and \$337 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 Inc		Number of Dependents			
At Least	But not over	0	01 Dep	2	3
95,795	95,894	5,905	5,568	5,231	4,894
95,895 95.995	95,994 96.094	5,914 5.924	5,577 5.587	5,240 5.250	4,903 4.913
96,095	96,194	5,933	5,596	5,259	4,922
96,195	96,294	5,942	5,605	5,268	4,931
96,295	96,394	5,951	5,614	5,277	4,940
96,395 96,495	96,494 96,594	5,961 5,970	5,624 5,633	5,287 5,296	4,950 4,959
96,595	96,694	5,979	5,642	5,305	4,968
96,695	96,794	5,989	5,652	5,315	4,978
96,795	96,894	5,998	5,661	5,324	4,987
96,895 96,995	96,994 97.094	6,007 6.017	5,670 5.680	5,333 5.343	4,996 5.006
97,095	97,094	6.026	5,689	5,352	5,000
97,195	97,294	6,035	5,698	5,361	5,024
97,295	97,394	6,044	5,707	5,370	5,033
97,395	97,494	6,054	5,717	5,380	5,043
97,495	97,594	6,063	5,726	5,389	5,052
97,595 97,695	97,694 97,794	6,072 6,082	5,735 5,745	5,398 5,408	5,061 5,071
-					
97,795 97,895	97,894 97,994	6,091 6,100	5,754 5,763	5,417 5,426	5,080 5.089
97,995	98,094	6,110	5,773	5,436	5,099
98,095	98,194	6,119	5,782	5,445	5,108
98,195	98,294	6,128	5,791	5,454	5,117

At Least But not over of Dependents 98,295 98,394 6,137 5,800 5,463 5,126 98,395 98,494 6,147 5,810 5,473 5,136 98,495 98,594 6,156 5,819 5,482 5,145 98,595 98,694 6,165 5,828 5,491 5,164 98,795 98,894 6,175 5,838 5,501 5,164 98,795 98,894 6,184 5,847 5,510 5,173 98,995 99,094 6,203 5,866 5,529 5,192 99,095 99,194 6,212 5,875 5,538 5,201 99,195 99,194 6,212 5,884 5,547 5,210 99,295 99,394 6,221 5,884 5,547 5,210 99,395 99,494 6,240 5,903 5,566 5,229 99,495 99,494 6,240 5,903 5,566 5,229 99,495 <th></th> <th>come is</th> <th></th> <th>Nu</th> <th>mber</th> <th></th>		come is		Nu	mber			
98,295 98,394 6,137 5,800 5,463 5,126 98,395 98,494 6,147 5,810 5,473 5,136 98,495 98,594 6,156 5,819 5,482 5,145 98,595 98,694 6,165 5,828 5,491 5,154 98,695 98,794 6,175 5,838 5,501 5,164 98,795 98,894 6,184 5,847 5,510 5,173 98,995 99,094 6,203 5,866 5,529 5,182 99,095 99,194 6,212 5,875 5,538 5,201 99,195 99,194 6,212 5,875 5,538 5,201 99,195 99,194 6,212 5,875 5,538 5,201 99,295 99,394 6,221 5,884 5,547 5,210 99,295 99,394 6,230 5,893 5,556 5,219 99,395 99,494 6,240 5,903 5,566 <t< th=""><th>At</th><th>But not</th><th></th><th colspan="5">of Dependents</th></t<>	At	But not		of Dependents				
98,395 98,494 6,147 5,810 5,473 5,136 98,495 98,594 6,156 5,819 5,482 5,145 98,595 98,694 6,165 5,828 5,491 5,154 98,695 98,794 6,175 5,838 5,501 5,164 98,795 98,894 6,184 5,847 5,510 5,173 98,995 99,994 6,193 5,856 5,519 5,182 98,995 99,094 6,203 5,866 5,529 5,192 99,095 99,194 6,212 5,875 5,538 5,201 99,195 99,294 6,221 5,884 5,547 5,210 99,295 99,394 6,230 5,893 5,556 5,219 99,395 99,394 6,240 5,903 5,566 5,229 99,495 99,594 6,249 5,912 5,575 5,238 99,595 99,694 6,258 5,921 5,584 <t< th=""><th>Least</th><th>over</th><th>0</th><th>1</th><th>2</th><th>3</th></t<>	Least	over	0	1	2	3		
98,495 98,594 6,156 5,819 5,482 5,145 98,595 98,694 6,165 5,828 5,491 5,154 98,695 98,794 6,175 5,838 5,501 5,164 98,795 98,894 6,184 5,847 5,510 5,173 98,995 99,094 6,203 5,866 5,529 5,192 99,095 99,194 6,212 5,875 5,538 5,201 99,195 99,194 6,221 5,884 5,547 5,210 99,295 99,394 6,230 5,893 5,556 5,219 99,395 99,494 6,240 5,903 5,566 5,229 99,395 99,494 6,240 5,903 5,566 5,229 99,395 99,494 6,249 5,912 5,575 5,238 99,595 99,694 6,258 5,921 5,584 5,247 99,695 99,794 6,268 5,931 5,594 <t< th=""><th>98,295</th><th>98,394</th><th>6,137</th><th>5,800</th><th>5,463</th><th>5,126</th></t<>	98,295	98,394	6,137	5,800	5,463	5,126		
98,595 98,694 6,165 5,828 5,491 5,154 98,695 98,794 6,175 5,838 5,501 5,164 98,795 98,894 6,184 5,847 5,510 5,173 98,895 98,994 6,193 5,856 5,519 5,182 99,955 99,094 6,203 5,866 5,529 5,192 99,195 99,194 6,212 5,875 5,538 5,201 99,195 99,294 6,221 5,884 5,547 5,210 99,295 99,394 6,230 5,893 5,556 5,219 99,395 99,494 6,240 5,903 5,566 5,229 99,495 99,594 6,249 5,912 5,575 5,238 99,595 99,694 6,258 5,921 5,584 5,247 99,695 99,794 6,268 5,931 5,594 5,257 99,795 99,894 6,277 5,940 5,603 <t< th=""><th>98,395</th><th>98,494</th><th>6,147</th><th>5,810</th><th>5,473</th><th>5,136</th></t<>	98,395	98,494	6,147	5,810	5,473	5,136		
99,695 98,794 6,175 5,838 5,501 5,164 98,795 98,894 6,184 5,847 5,510 5,173 98,895 98,994 6,193 5,856 5,519 5,182 99,995 99,094 6,203 5,866 5,529 5,192 99,195 99,194 6,212 5,875 5,538 5,201 99,195 99,294 6,221 5,884 5,547 5,210 99,295 99,394 6,230 5,893 5,556 5,219 99,395 99,494 6,240 5,903 5,566 5,229 99,495 99,594 6,249 5,912 5,575 5,238 99,595 99,694 6,258 5,921 5,584 5,247 99,695 99,794 6,268 5,931 5,594 5,257 99,795 99,894 6,277 5,940 5,603 5,266 99,895 99,994 6,286 5,949 5,612 <t< th=""><th>98,495</th><th>98,594</th><th>6,156</th><th>5,819</th><th>5,482</th><th>5,145</th></t<>	98,495	98,594	6,156	5,819	5,482	5,145		
98,795 98,894 6,184 5,847 5,510 5,173 98,895 98,994 6,193 5,856 5,519 5,182 98,995 99,094 6,203 5,866 5,529 5,192 99,095 99,194 6,212 5,875 5,538 5,201 99,195 99,294 6,221 5,884 5,547 5,210 99,295 99,394 6,230 5,893 5,556 5,219 99,395 99,494 6,240 5,903 5,566 5,229 99,495 99,594 6,249 5,912 5,575 5,238 99,595 99,694 6,258 5,921 5,584 5,247 99,695 99,794 6,268 5,931 5,594 5,257 99,795 99,894 6,277 5,940 5,603 5,266 99,895 99,994 6,286 5,949 5,612 5,275	98,595	98,694	6,165	5,828	5,491	5,154		
98,895 98,994 6,193 5,856 5,519 5,182 98,995 99,094 6,203 5,866 5,529 5,192 99,095 99,194 6,212 5,875 5,538 5,201 99,195 99,294 6,221 5,884 5,547 5,210 99,295 99,394 6,230 5,893 5,556 5,219 99,395 99,494 6,240 5,903 5,566 5,229 99,495 99,594 6,249 5,912 5,575 5,238 99,595 99,694 6,258 5,921 5,584 5,247 99,695 99,794 6,268 5,931 5,594 5,257 99,795 99,894 6,277 5,940 5,603 5,266 99,895 99,994 6,286 5,949 5,612 5,275	98,695	98,794	6,175	5,838	5,501	5,164		
99,995 99,094 6,203 5,866 5,529 5,192 99,095 99,194 6,212 5,875 5,538 5,201 99,195 99,294 6,221 5,884 5,547 5,210 99,295 99,394 6,230 5,893 5,556 5,219 99,395 99,494 6,240 5,903 5,566 5,229 99,495 99,594 6,249 5,912 5,575 5,238 99,595 99,694 6,258 5,921 5,584 5,247 99,695 99,794 6,268 5,931 5,594 5,257 99,795 99,894 6,277 5,940 5,603 5,266 99,895 99,994 6,286 5,949 5,612 5,275	98,795	98,894	6,184	5,847	5,510	5,173		
99,095 99,194 6,212 5,875 5,538 5,201 99,195 99,294 6,221 5,884 5,547 5,210 99,295 99,394 6,230 5,893 5,556 5,219 99,395 99,494 6,240 5,903 5,566 5,229 99,495 99,594 6,249 5,912 5,575 5,238 99,595 99,694 6,258 5,921 5,584 5,247 99,695 99,794 6,268 5,931 5,594 5,257 99,795 99,894 6,277 5,940 5,603 5,266 99,895 99,994 6,286 5,949 5,612 5,275	98,895	98,994	6,193	5,856	5,519	5,182		
99,195 99,294 6,221 5,884 5,547 5,210 99,295 99,394 6,230 5,893 5,556 5,219 99,395 99,494 6,240 5,903 5,566 5,229 99,495 99,594 6,249 5,912 5,575 5,238 99,595 99,694 6,258 5,921 5,584 5,247 99,695 99,794 6,268 5,931 5,594 5,257 99,795 99,894 6,277 5,940 5,603 5,266 99,895 99,994 6,286 5,949 5,612 5,275	98,995	99,094	6,203	5,866	5,529	5,192		
99,295 99,394 6,230 5,893 5,556 5,219 99,395 99,494 6,240 5,903 5,566 5,229 99,495 99,594 6,249 5,912 5,575 5,238 99,595 99,694 6,258 5,921 5,584 5,247 99,695 99,794 6,268 5,931 5,594 5,257 99,795 99,894 6,277 5,940 5,603 5,266 99,895 99,994 6,286 5,949 5,612 5,275	99,095	99,194	6,212	5,875	5,538	5,201		
99,395 99,494 6,240 5,903 5,566 5,229 99,495 99,594 6,249 5,912 5,575 5,238 99,595 99,694 6,258 5,921 5,584 5,247 99,695 99,794 6,268 5,931 5,594 5,257 99,795 99,894 6,277 5,940 5,603 5,266 99,895 99,994 6,286 5,949 5,612 5,275	99,195	99,294	6,221	5,884	5,547	5,210		
99,495 99,594 6,249 5,912 5,575 5,238 99,595 99,694 6,258 5,921 5,584 5,247 99,695 99,794 6,268 5,931 5,594 5,257 99,795 99,894 6,277 5,940 5,603 5,266 99,895 99,994 6,286 5,949 5,612 5,275	99,295	99,394	6,230	5.893	5,556	5,219		
99,595 99,694 6,258 5,921 5,584 5,247 99,695 99,794 6,268 5,931 5,594 5,257 99,795 99,894 6,277 5,940 5,603 5,266 99,895 99,994 6,286 5,949 5,612 5,275	99,395	99,494	6,240	5,903	5,566	5,229		
99,695 99,794 6,268 5,931 5,594 5,257 99,795 99,894 6,277 5,940 5,603 5,266 99,895 99,994 6,286 5,949 5,612 5,275	99,495	99,594	6,249	5,912	5,575	5,238		
99,795 99,894 6,277 5,940 5,603 5,266 99,895 99,994 6,286 5,949 5,612 5,275	99,595	99,694	6,258	5,921	5,584	5,247		
99,895 99,994 6,286 5,949 5,612 5,275	99,695	99,794	6,268	5,931	5,594	5,257		
99,895 99,994 6,286 5,949 5,612 5,275	99.795	99.894	6.277	5.940	5.603	5.266		
99,995 100,000 6,296 5,959 5,622 5,285	/	,		- ,	,	,		
	99,995	100,000	6,296	5,959	,	5,285		

If Your Inc	ome is But not	Number of Dependents			
Least	over	0	1	2	3
FORM 5	NCOM 40, OR F and e-file	FILE ON	ILINĖ T	HROUG	

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

This table gives you credit of \$8,088 for your standard deduction, \$218 for your personal exemption credit, and \$337 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 Inc			Numl		
At Least	But not over	0	of Deper	ndents 2	3
0	26,838	0	0	0	0
26,839	26,938	1	0	0	0
26,939 27,039	27,038 27,138	3 5	0	0	0
27,139	27,138	7	0	0	0
27,239	27,338	9	0	0	0
27,339	27,438	11	Ö	Ö	0
27,439	27,538	13	0	0	0
27,539	27,638	15	0	0	0
27,639	27,738	17	0	0	0
27,739	27,838	19	0	0	0
27,839 27,939	27,938 28,038	21 23	0	0	0
28,039	28,138	25	0	0	0
28,139	28,238	27	0	0	0
28,239	28,338	29	0	0	0
28,339	28,438	31	0	0	0
28,439	28,538	33	0	0	0
28,539 28,639	28,638 28,738	35 37	0 0	0	0
	28.838	39	0		0
28,739 28,839	28,938	39 41	0	0	0
28,939	29,038	43	0	0	0
29,039	29,138	45	0	0	0
29,139	29,238	47	0	0	0
29,239	29,338	49	0	0	0
29,339	29,438	51	0	0	0
29,439 29,539	29,538 29,638	53 55	0	0	0
29,639	29,738	57	0	0	0
29,739	29,838	59	0	0	0
29,839	29,938	61	0	0	0
29,939	30,038	63	0	0	0
30,039	30,138	65 67	0 0	0	0
30,139	30,238	67			
30,239 30,339	30,338 30,438	69 71	0 0	0	0
30,439	30,538	73	0	0	0
30,539	30,638	75	0	0	0
30,639	30,738	77	0	0	0
30,739	30,838	79	0	0	0
30,839	30,938	81	0	0	0
30,939 31,039	31,038 31,138	83 85	0	0	0
31,139	31,238	87	0	0	0
31,239	31,338	89	0	0	0
31,339	31,438	91	0	0	0
31,439	31,538	93	0	0	0
31,539	31,638	95 07	0	0	0
31,639	31,738	97	0	0	0
31,739 31,839	31,838 31,938	99 101	0 0	0	0
31,839	32,038	101 103	0	0	0
32,039	32,138	105	0	0	0
32,139	32,238	107	0	0	0

If Your In At Least	come is But not over	0	Num of Depe 1		3
32,239	32,338	109	0	0	0
32,339	32,438	111	0	0	0
32,439	32,538	113	0	0	0
32,539	32,638	115	0	0	0
32,639	32,738	117	0	0	0
32,739	32,838	119	0	0	0
32,839 32,939	32,938 33,038	121 123	0	0	0
33,039	33,138	125	0	0	0
33,139	33,238	127	Ö	Ö	Ö
33,239	33,338	129	0	0	0
33,339	33,438	131	Ö	Ő	Ő
33,439	33,538	133	0	0	0
33,539	33,638	135	0	0	0
33,639	33,738	137	0	0	0
33,739	33,838	139	0	0	0
33,839	33,938	141	0	0	0
33,939	34,038 34,138	143 145	0	0	0
34,039 34,139	34,238	143	0	0	0
34,239	34,338	149	0	0	0
34,339	34,438	151	0	0	0
34,439	34,538	153	0	0	0
34,539	34,638	155	0	0	0
34,639	34,738	157	0	0	0
34,739	34,838	159	0	0	0
34,839	34,938	161	0	0	0
34,939	35,038	163	0	0	0
35,039 35,139	35,138 35,238	165 167	0 0	0 0	0
35,239 35,339	35,338 35,438	169 171	0 0	0	0
35,439	35,538	173	0	0	0
35,539	35,638	175	0	0	0
35,639	35,738	177	Ö	Ö	Ö
35,739	35,838	179	0	0	0
35,839	35,938	181	Ö	Ö	0
35,939	36,038	183	0	0	0
36,039	36,138	185	0	0	0
36,139	36,238	187	0	0	0
36,239	36,338	189	0	0	0
36,339 36,439	36,438 36,538	191 193	0	0	0
36,539	36,638	195	0	0	0
36,639	36,738	197	0	0	0
36,739	36,838	199	0	0	0
36,839	36,938	201	0	0	0
36,939	37,038	203	0	0	0
37,039	37,138	205	0	0	0
37,139	37,238	207	0	0	0
37,239	37,338	209	0	0	0
37,339	37,438	211	0	0	0
37,439	37,538	213	0	0	0
37,539	37,638	215	0	0	0

37,639 37,738

If Your Inc	ome is But not		Numl of Deper		
Least	over	0	1	2	3
37,739	37,838	219	0	0	0
37,839	37,938	221	Ő	Ő	0
37,939	38,038	223	0	0	0
38,039	38,138	225	0	0	0
38,139	38,238	227	0	0	0
38,239	38,338	229	0	0	0
38,339 38,439	38,438 38,538	231 233	0	0	0
38,539	38,638	235	0	0	0
38,639	38,738	237	Ö	Ö	Ö
38,739	38,838	239	0	0	0
38,839	38,938	241	Ő	Ő	0
38,939	39,038	243	0	0	0
39,039	39,138	245	0	0	0
39,139	39,238	247	0	0	0
39,239	39,338	249	0	0	0
39,339	39,438	251	0	0	0
39,439 39,539	39,538 39,638	253 255	0	0	0
39,639	39,738	257	0	0	0
39,739	39,838	259	0	0	0
39,839	39,938	261	0	0	0
39,939	40,038	263	0	0	0
40,039	40,138	265	0	0	0
40,139	40,238	267	0	0	0
40,239	40,338	269	0	0	0
40,339	40,438	271	0	0	0
40,439 40,539	40,538 40,638	273 275	0	0	0
40,639	40,738	277	Ő	Ő	Ő
40,739	40,838	279	0	0	0
40,839	40,938	281	Ō	Ō	Ō
40,939	41,038	283	0	0	0
41,039	41,138	285	0	0	0
41,139	41,238	287	0	0	0
41,239	41,338	289	0	0	0
41,339 41,439	41,438 41,538	291 293	0	0	0
41,539	41,638	295	0	0	0
41,639	41,738	297	Ö	Ö	Ö
41,739	41,838	299	0	0	0
41,839	41,938	301	0	Ō	0
41,939	42,038	303	0	0	0
42,039	42,138	305	0 0	0	0
42,139	42,238	307		0	0
42,239	42,338	309	0	0	0
42,339 42,439	42,438 42,538	311 313	0	0	0
42,539	42,638	315	0	0	0
42,639	42,738	317	0	Ö	0
42,739	42,838	319	0	0	0
42,839	42,938	321	0	0	0
42,939	43,038	323	0	0	0
43,039	43,138	325	0	0	0
43,139	43,238	327	0	0	0

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 \$8,088 for your standard deduction, \$218 for your personal exemption credit, and \$337 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 Inc			Num		
At Least	But not over	0	of Depe	ndents 2	3
43,239	43,338	329	0	0	0
43,339	43,438	331	0	0	0
43,439	43,538	333	0	0	0
43,539 43,639	43,638 43,738	335 337	0 0	0	0
43,739 43,839	43,838 43,938	339 341	2 4	0 0	0
43,939	44,038	343	6	0	0
44,039	44,138	345	8	0	0
44,139	44,238	347	10	0	0
44,239	44,338	349	12	0	0
44,339	44,438	351	14	0	0
44,439 44,539	44,538 44,638	353 355	16 18	0	0
44,639	44,738	357	20	0	0
44,739	44,838	359	22	0	0
44,839	44,938	361	24	0	0
44,939	45,038	363	26	0	0
45,039	45,138	365	28	0	0
45,139	45,238	367	30	0	0
45,239 45,339	45,338	369	32	0	0
45,439	45,438 45,538	373 377	36 40	0	0
45.539	45.638	381	44	0	0
45,639	45,738	385	48	0	0
45,739	45,838	389	52	0	0
45,839	45,938	393	56	0	0
45,939	46,038	397	60	0	0
46,039 46,139	46,138 46,238	401 405	64 68	0	0
46,239	46,338	409	72	0	0
46,339	46,438	413	72 76	0	0
46,439	46,538	417	80	0	0
46,539	46,638	421	84	0	0
46,639	46,738	425	88	0	0
46,739	46,838	429	92	0	0
46,839 46,939	46,938 47,038	433 437	96 100	0	0
40,939	47,138	441	104	0	0
47,139	47,238	445	108	0	0
47,239	47,338	449	112	0	0
47,339	47,438	453	116	0	0
47,439	47,538	457	120	0	0
47,539 47,639	47,638 47,738	461 465	124 128	0 0	0
47,739 47,839	47,838 47,938	469 473	132 136	0 0	0
47,939	48,038	477	140	0	0
48,039	48,138	481	144	0	0
48,139	48,238	485	148	0	0
48,239	48,338	489	152	0	0
48,339	48,438	493	156	0	0
48,439 48,539	48,538 48,638	497 501	160 164	0	0
48,639	48,738	505	168	0	0

endents	to find the	e tax arr	iount th	at applies	s to y
	ncome is			nber	
At Least	But not over	0	of Depe	enaents 2	3
48,739	48,838	509	172	0	0
48,839 48,939	48,938 49,038	513 517	176 180	0	0
49,039	49,138	521	184	0	0
49,139	49,238	525	188	0	0
49,239 49,339	49,338 49,438	529 533	192 196	0 0	0
49,439	49,538	537	200	0	0
49,539	49,638	541	204	0	0
49,639	49,738	545	208	0	0
49,739 49,839	49,838 49,938	549 553	212 216	0 0	0
49,939	50,038	557	220	0	0
50,039	50,138	561 565	224	0	0
50,139	50,238	565	228		0 0
50,239 50,339	50,338 50,438	569 573	232 236	0 0	0
50,439	50,538	577	240	0	0
50,539 50,639	50,638 50,738	581 585	244 248	0 0	0
50,739	50,838	589	252	0	0
50,839	50,938	593	256	0	0
50,939	51,038	597	260	0	0
51,039 51,139	51,138 51,238	601 605	264 268	0 0	0 0
51,239	51,338	609	272	0	0
51,339	51,438	613	276	0	0
51,439 51,539	51,538 51,638	617 621	280 284	0	0
51,639	51,738	625	288	0	0
51,739	51,838	629	292	0	0
51,839	51,938	633	296	0	0
51,939 52,039	52,038 52,138	637 641	300 304	0	0
52,139	52,238	645	308	0	0
52,239	52,338	649	312	0	0
52,339 52,439	52,438 52,538	653 657	316 320	0	0
52,539	52,638	661	324	0	0
52,639	52,738	665	328	0	0
52,739	52,838	669	332	0	0
52,839 52,939	52,938 53,038	673 677	336 340	0 3	0
53,039	53,138	681	344	7	0
53,139	53,238	685	348	11	0
53,239 53,339	53,338 53,438	689 693	352 356	15 19	0
53,439	53,538	697	360	23	0
53,539	53,638	701	364	27	0
53,639	53,738	705	368	31	0
53,739 53,839	53,838 53,938	709 713	372 376	35 39	0
53,939	54,038	717	380	43	0
54,039	54,138	721 725	384	47 51	0

54,139

If Your Inc	ome is		Nun	ıber	
At	But not		of Depe		
Least	over	0	1	2	3
54,239	54,338	729	392	55	0
54,339	54,438	733	396	59	0
54,439	54,538	737	400	63	0
54,539	54,638	741	404	67	0
54,639	54,738	745	408	71	0
54,739	54,838	749	412	75	0
54,839	54,938	753	416	79	0
54,939 55,039	55,038 55,138	757 761	420 424	83 87	0
55,139	55,238	765	428	91	0
	-				
55,239 55,339	55,338 55,438	769 773	432 436	95 99	0
55,439	55,538	777	440	103	0
55,539	55,638	781	444	107	0
55,639	55,738	785	448	111	Õ
55,739	55,838	789	452	115	0
55.839	55,938	793	456	119	0
55,939	56,038	797	460	123	0
56,039	56,138	801	464	127	0
56,139	56,238	805	468	131	0
56,239	56,338	809	472	135	0
56,339	56,438	813	476	139	Õ
56,439	56,538	817	480	143	0
56,539	56,638	821	484	147	0
56,639	56,738	825	488	151	0
56,739	56,838	829	492	155	0
56,839	56,938	833	496	159	0
56,939	57,038	837	500	163	0
57,039	57,138	841	504	167	0
57,139	57,238	845	508	171	0
57,239	57,338	849	512	175	0
57,339	57,438	853	516	179	0
57,439	57,538	857	520	183	0
57,539 57,639	57,638 57,738	861 865	524 528	187 191	0
57,739	57,838	869	532	195	0
57,839 57,939	57,938 58,038	873 877	536 540	199 203	0
58,039	58,138	881	544	207	0
58,139	58,238	885	548	211	Õ
58,239	58,338	889	552	215	0
58,339	58,438	893	556	219	0
58,439	58,538	897	560	223	0
58,539	58,638	901	564	227	0
58,639	58,738	905	568	231	0
58,739	58,838	909	572	235	0
58,839	58,938	913	576	239	Ö
58,939	59,038	917	580	243	0
59,039	59,138	921	584	247	0
59,139	59,238	925	588	251	0
59,239	59,338	929	592	255	0
59,339	59,438	933	596	259	0
59,439	59,538	937	600	263	0
59,539	59,638	941	604	267	0
59,639	59,738	945	608	271	0

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

(continued)

This table gives you credit of \$8,088 for your standard deduction, \$218 for your personal exemption credit, and \$337 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 Inc	ome is		Nun	nber	
At Least	But not	0	of Depe	endents 2	3
59,739	over 59,838	949	612	275	0
59,839	59,938	953	616	279	0
59,939	60,038	957	620	283	0
60,039	60,138	961	624	287	0
60,139	60,238	965	628	291	0
60,239 60,339	60,338 60,438	969 973	632 636	295 299	0
60,439	60,538	977	640	303	0
60,539	60,638	981	644	307	0
60,639	60,738	985	648	311	0
60,739 60,839	60,838 60,938	989 993	652 656	315 319	0
60,939	61,038	997	660	323	0
61,039	61,138	1,001	664	327	0
61,139	61,238	1,005	668	331	0
61,239	61,338	1,009	672 676	335	0
61,339 61,439	61,438 61,538	1,013 1,017	676 680	339 343	2 6
61,539	61,638	1,021	684	347	10
61,639	61,738	1,025	688	351	14
61,739	61,838	1,029	692	355	18
61,839 61,939	61,938 62,038	1,033 1,037	696 700	359 363	22 26
62,039	62,138	1,041	704	367	30
62,139	62,238	1,045	708	371	34
62,239	62,338	1,049	712	375	38
62,339 62,439	62,438 62,538	1,053 1,057	716 720	379 383	42 46
62,539	62,638	1,061	724	387	50
62,639	62,738	1,065	728	391	54
62,739	62,838	1,069	732	395	58
62,839 62,939	62,938 63,038	1,073 1,077	736 740	399 403	62 66
63,039	63,138	1,077	744	407	70
63,139	63,238	1,085	748	411	74
63,239	63,338	1,089	752	415	78
63,339 63,439	63,438 63,538	1,093 1,097	756 760	419 423	82 86
63,539	63,638	1,101	764	423	90
63,639	63,738	1,105	768	431	94
63,739	63,838	1,109	772	435	98
63,839 63,939	63,938 64,038	1,113 1,117	776 780	439 443	102
64,039	64,138	1,117	780 784	443	106 110
64,139	64,238	1,125	788	451	114
64,239	64,338	1,129	792	455	118
64,339	64,438 64,538	1,133 1,137	796 800	459 463	122
64,439 64,539	64,638	1,137	800 804	463 467	126 130
64,639	64,738	1,145	808	471	134
64,739	64,838	1,149	812	475	138
64,839	64,938 65,038	1,153	816 820	479 483	142 146
64,939 65,039	65,138	1,157 1,161	820 824	483 487	150
65,139	65,238	1,165	828	491	154

If Your Inc	ome is But not			nber endents	
Least	over	0	1	2	3
65,239	65,338	1,169	832	495	158
65,339	65,438	1,173	836	499	162
65,439	65,538	1,177	840	503	166
65,539	65,638	1,181	844	507	170
65,639	65,738	1,185	848	511	174
65,739	65,838	1,189	852	515	178
65,839	65,938	1,193	856	519	182
65,939 66,039	66,038 66,138	1,197 1.201	860 864	523 527	186 190
66,139	66,238	1,205	868	531	194
66,239	66,338	1,209	872	535	198
66,339	66,438	1,213	876	539	202
66,439	66,538	1,217	880	543	206
66,539	66,638	1,221	884	547	210
66,639	66,738	1,225	888	551	214
66,739	66,838	1,229	892	555	218
66,839	66,938	1,234	897	560	223
66,939	67,038	1,240	903	566	229
67,039 67 130	67,138 67,238	1,246 1,252	909 915	572 578	235 241
67,139	•				
67,239	67,338	1,258	921	584	247 253
67,339 67,439	67,438 67,538	1,264 1,270	927 933	590 596	253
67,539	67,638	1,276	939	602	265
67,639	67,738	1,282	945	608	271
67,739	67,838	1,288	951	614	277
67,839	67,938	1,294	957	620	283
67,939	68,038	1,300	963	626	289
68,039	68,138	1,306	969	632	295
68,139	68,238	1,312	975	638	301
68,239	68,338	1,318	981	644	307
68,339 68,439	68,438 68,538	1,324 1,330	987 993	650 656	313 319
68,539	68,638	1,336	999	662	325
68,639	68,738	1,342	1,005	668	331
68,739	68,838	1,348	1,011	674	337
68,839	68,938	1,354	1,017	680	343
68,939	69,038	1,360	1,023	686	349
69,039	69,138	1,366	1,029	692	355
69,139	69,238	1,372	1,035	698	361
69,239	69,338	1,378	1,041	704	367
69,339 69,439	69,438 69,538	1,384 1,390	1,047 1,053	710 716	373 379
69,539	69,638	1,396	1,059	710	385
69,639	69,738	1,402	1,065	728	391
69,739	69,838	1.408	1,071	734	397
69,839	69,938	1,414	1,077	740	403
69,939	70,038	1,420	1,083	746	409
70,039	70,138	1,426	1,089	752	415
70,139	70,238	1,432	1,095	758	421
70,239	70,338	1,438	1,101	764	427
70,339 70,439	70,438	1,444 1,450	1,107 1,113	770 776	433 439
70,439	70,538 70,638	1,450	1,113	782	439
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If Your Inc		Number				
At Least	But not over	0	of Dep 1	endents 2	3	
70,739	70,838	1,468	1,131	794	457	
70,839	70,938	1,474	1,137	800	463	
70,939	71,038	1,480	1,143	806	469	
71,039	71,138	1,486	1,149	812	475	
71,139	71,238	1,492	1,155	818	481	
71,239	71,338	1,498	1,161 1,167	824	487 493	
71,339 71,439	71,438 71,538	1,504 1,510	1,173	830 836	493	
71,539	71,638	1,516	1,179	842	505	
71,639	71,738	1,522	1,185	848	511	
71,739	71,838	1,528	1,191	854	517	
71,839	71,938	1,534	1,197	860	523	
71,939	72,038	1,540	1,203	866	529	
72,039	72,138	1,546	1,209	872	535	
72,139	72,238	1,552	1,215	878	541	
72,239	72,338	1,558	1,221	884	547	
72,339	72,438	1,564	1,227	890	553	
72,439	72,538	1,570	1,233	896	559	
72,539 72,639	72,638 72,738	1,576 1,582	1,239 1,245	902 908	565 571	
72,739	72,838	1,588	1,251	914	577	
72,839	72,938	1,594	1,257	920	583	
72,939	73,038	1,600	1,263	926	589	
73,039	73,138	1,606	1,269	932	595	
73,139	73,238	1,612	1,275	938	601	
73,239	73,338	1,618	1,281	944	607	
73,339	73,438	1,624	1,287	950	613	
73,439	73,538	1,630	1,293	956	619	
73,539 73,639	73,638 73,738	1,636 1,642	1,299 1,305	962 968	625 631	
73,739	73,838	1,648	1,311	974	637	
73,739	73,938	1,654	1,317	980	643	
73,939	74,038	1,660	1,323	986	649	
74,039	74,138	1,666	1,329	992	655	
74,139	74,238	1,672	1,335	998	661	
74,239	74,338	1,678	1,341	1,004	667	
74,339	74,438	1,684	1,347	1,010	673	
74,439	74,538	1,690	1,353	1,016	679	
74,539 74,639	74,638 74,738	1,696 1,702	1,359 1,365	1,022 1,028	685 691	
-		1,708				
74,739 74,839	74,838 74,938	1,714	1,371 1,377	1,034 1,040	697 703	
74,939	75,038	1,720	1,383	1,046	709	
75,039	75,138	1,726	1,389	1,052	715	
75,139	75,238	1,732	1,395	1,058	721	
75,239	75,338	1,738	1,401	1,064	727	
75,339	75,438	1,744	1,407	1,070	733	
75,439	75,538	1,750	1,413	1,076	739	
75,539 75,639	75,638 75,738	1,756 1,762	1,419 1,425	1,082 1,088	745 751	
75,739 75,839	75,838 75,938	1,768 1,774	1,431 1,437	1,094 1,100	757 763	
75,939	76,038	1,774	1,443	1,106	769	
76,039	76,138	1,786	1,449	1,112	775	
76,139	76,238	1,792	1,455	1,118	781	

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 \$8,088 for your standard deduction, \$218 for your personal exemption credit, and \$337 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 Inc				mber	
At Least	But not over	0	of Dep	endents 2	3
76,239	76,338	1,798	1,461	1,124	787
76,239	76,438	1,804	1,467	1,130	793
76,439	76,538	1,810	1,473	1,136	799
76,539	76,638	1,816	1,479	1,142	805
76,639	76,738	1,822	1,485	1,148	811
76,739	76,838	1,828	1,491	1,154	817
76,839 76,939	76,938 77,038	1,834 1,840	1,497 1,503	1,160 1,166	823 829
77,039	77,138	1,846	1,509	1,172	835
77,139	77,238	1,852	1,515	1,178	841
77,239	77,338	1,858	1,521	1,184	847
77,339	77,438	1,864	1,527	1,190	853
77,439 77,539	77,538 77,638	1,870 1,876	1,533 1,539	1,196 1,202	859 865
77,639	77,738	1,882	1,545	1,208	871
77,739	77,838	1,888	1,551	1,214	877
77,839	77,938	1,894	1,557	1,220	883
77,939	78,038	1,900	1,563	1,226	889
78,039 78,139	78,138 78,238	1,906 1,912	1,569 1,575	1,232 1,238	895 901
		1,912		1,244	907
78,239 78,339	78,338 78,438	1,916	1,581 1,587	1,244	913
78,439	78,538	1,930	1,593	1,256	919
78,539	78,638	1,936	1,599	1,262	925
78,639	78,738	1,942	1,605	1,268	931
78,739	78,838	1,948	1,611	1,274	937
78,839 78,939	78,938 79,038	1,954 1,960	1,617 1,623	1,280 1,286	943 949
79,039	79,138	1,966	1,629	1,292	955
79,139	79,238	1,972	1,635	1,298	961
79,239	79,338	1,978	1,641	1,304	967
79,339	79,438	1,984	1,647	1,310	973
79,439 79,539	79,538 79,638	1,990 1,996	1,653 1,659	1,316 1,322	979 985
79,639	79,738	2,002	1,665	1,328	991
79,739	79,838	2,008	1,671	1,334	997
79,839	79,938	2,014	1,677	1,340	1,003
79,939	80,038	2,020	1,683	1,346	1,009
80,039 80,139	80,138 80,238	2,026 2,032	1,689 1,695	1,352 1,358	1,015 1,021
80,239	80,338	2,038	1,701	1,364	1,027
80,339	80,438	2,030	1,707	1,370	1,033
80,439	80,538	2,050	1,713	1,376	1,039
80,539	80,638	2,056	1,719	1,382	1,045
80,639	80,738	2,062	1,725	1,388	1,051
80,739	80,838	2,068	1,731	1,394	1,057
80,839 80,939	80,938 81,038	2,074 2,080	1,737 1,743	1,400 1,406	1,063 1,069
81,039	81,138	2,086	1,749	1,412	1,075
81,139	81,238	2,092	1,755	1,418	1,081
81,239	81,338	2,098	1,761	1,424	1,087
81,339	81,438	2,104	1,767	1,430	1,093
81,439 81,539	81,538 81,638	2,110 2,116	1,773 1,779	1,436 1,442	1,099 1,105
81,639	81,738	2,112	1,785	1,448	1,111

If Your Inc			`	mber	
At Least	But not over	0	ս	endents 2	3
81,739	81,838	2,128	1,791	1,454	1,117
81,839	81,938	2,134	1,797	1,460	1,123
81,939	82,038	2,140	1,803	1,466	1,129
82,039	82,138	2,146	1,809	1,472	1,135
82,139	82,238	2,152	1,815	1,478	1,141
82,239	82,338	2,158	1,821	1,484	1,147
82,339 82,439	82,438 82,538	2,164 2,170	1,827 1,833	1,490 1,496	1,153 1,159
82,539	82,638	2,176	1,839	1,502	1,165
82,639	82,738	2,182	1,845	1,508	1,171
82,739	82,838	2,188	1,851	1,514	1,177
82,839	82,938	2,194	1,857	1,520	1,183
82,939	83,038	2,200	1,863	1,526	1,189
83,039 83,139	83,138 83,238	2,206 2,212	1,869 1,875	1,532 1,538	1,195 1,201
83,239	83,338	2,218	1,881	1,544	1,207
83,339	83,438	2,210	1,887	1,550	1,213
83,439	83,538	2,230	1,893	1,556	1,219
83,539	83,638	2,236	1,899	1,562	1,225
83,639	83,738	2,242	1,905	1,568	1,231
83,739	83,838	2,248	1,911	1,574	1,237
83,839 83,939	83,938 84,038	2,254 2,260	1,917 1,923	1,580 1,586	1,243 1,249
84,039	84,138	2,266	1,929	1,592	1,255
84,139	84,238	2,272	1,935	1,598	1,261
84,239	84,338	2,278	1,941	1,604	1,267
84,339	84,438	2,284	1,947	1,610	1,273
84,439 84,539	84,538 84,638	2,290 2,296	1,953 1,959	1,616 1,622	1,279 1,285
84,639	84,738	2,302	1,965	1,628	1,291
84,739	84,838	2,308	1,971	1,634	1,297
84,839	84,938	2,314	1,977	1,640	1,303
84,939	85,038	2,320	1,983	1,646	1,309
85,039 85 130	85,138 85,238	2,326	1,989	1,652	1,315
85,139	85,238	2,332	1,995	1,658	1,321
85,239 85,339	85,338 85,438	2,338 2,344	2,001 2,007	1,664 1,670	1,327 1,333
85,439	85,538	2,350	2,013	1,676	1,339
85,539	85,638	2,356	2,019	1,682	1,345
85,639	85,738	2,362	2,025	1,688	1,351
85,739	85,838	2,368	2,031	1,694	1,357
85,839 85,939	85,938 86,038	2,374	2,037	1,700 1,706	1,363 1,369
86,039	86,138	2,386	2,043	1,712	1,309
86,139	86,238	2,392	2,055	1,718	1,381
86,239	86,338	2,398	2,061	1,724	1,387
86,339	86,438	2,404	2,067	1,730	1,393
86,439 86,530	86,538	2,410 2,416	2,073	1,736 1,742	1,399
86,539 86,639	86,638 86,738	2,410	2,079 2,085	1,742	1,405 1,411
86,739	86,838	2,428	2,091	1,754	1,417
86,839	86,938	2,420	2,097	1,760	1,423
86,939	87,038	2,440	2,103	1,766	1,429
87,039	87,138	2,446	2,109	1,772	1,435
87,139	87,238	2,452	2,115	1,778	1,441

If Your Inc				mber	
At Least	But not over	0	of Dep	endents 2	3
87,239	87,338	2,458	2,121	1,784	1,447
87,339	87,438	2,464	2,127	1,790	1,453
87,439	87,538	2,470	2,133	1,796	1,459
87,539	87,638	2,476	2,139	1,802	1,465
87,639	87,738	2,482	2,145	1,808	1,471
87,739	87,838	2,488	2,151	1,814	1,477
87,839	87,938	2,494	2,157	1,820	1,483
87,939	88,038	2,500	2,163	1,826	1,489
88,039	88,138	2,506	2,169	1,832	1,495
88,139	88,238	2,512	2,175	1,838	1,501
88,239	88,338	2,518	2,181	1,844	1,507
88,339	88,438	2,524	2,187	1,850	1,513
88,439	88,538	2,530	2,193	1,856	1,519
88,539	88,638	2,536	2,199	1,862	1,525
88,639	88,738	2,542	2,205	1,868	1,531
88,739	88,838	2,548	2,211	1,874	1,537
88,839	88,938	2,554	2,217	1,880	1,543
88,939	89,038	2,560	2,223	1,886	1,549
89,039	89,138	2,566	2,229	1,892	1,555
89,139	89,238	2,572	2,235	1,898	1,561
89,239	89,338	2,578	2,241	1,904	1,567
89,339	89,438	2,584	2,247	1,910	1,573
89,439	89,538	2,590	2,253	1,916	1,579
89,539	89,638	2,596	2,259	1,922	1,585
89,639	89,738	2,603	2,266	1,929	1,592
89,739	89,838	2,611	2,274	1,937	1,600
89,839	89,938	2,619	2,282	1,945	1,608
89,939	90,038	2,627	2,290	1,953	1,616
90,039	90,138	2,635	2,298	1,961	1,624
90,139	90,238	2,643	2,306	1,969	1,632
90,239	90,338	2,651	2,314	1,977	1,640
90,339	90,438	2,659	2,322	1,985	1,648
90,439	90,538	2,667	2,330	1,993	1,656
90,539	90,638	2,675	2,338	2,001	1,664
90,639	90,738	2,683	2,346	2,009	1,672
90,739	90,838	2,691	2,354	2,017	1,680
90,839	90,938	2,699	2,362	2,025	1,688
90,939	91,038	2,707	2,370	2,033	1,696
91,039	91,138	2,715	2,378	2,041	1,704
91,139	91,238	2,723	2,386	2,049	1,712
91,239	91,338	2,731	2,394	2,057	1,720
91,339	91,438	2,739	2,402	2,065	1,728
91,439	91,538	2,747	2,410	2,073	1,736
91,539	91,638	2,755	2,418	2,081	1,744
91,639	91,738	2,763	2,426	2,089	1,752
91,739	91,838	2,771	2,434	2,097	1,760
91,839	91,938	2,779	2,442	2,105	1,768
91,939	92,038	2,787	2,450	2,113	1,776
92,039	92,138	2,795	2,458	2,121	1,784
92,139	92,238	2,803	2,466	2,129	1,792
92,239	92,338	2,811	2,474	2,137	1,800
92,339	92,438	2,819	2,482	2,145	1,808
92,439	92,538	2,827	2,490	2,153	1,816
92,539	92,638	2,835	2,498	2,161	1,824
92,639	92,738	2,843	2,506	2,169	1,832

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

(continued)

This table gives you credit of \$8,088 for your standard deduction, \$218 for your personal exemption credit, and \$337 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 Inc	ome is	Number			
At	But not			endents	
Least	over	0	1	2	3
92,739	92,838	2,851	2,514	2,177	1,840
92,839 92,939	92,938 93,038	2,859 2,867	2,522 2,530	2,185 2,193	1,848 1,856
93,039	93,138	2,875	2,538	2,201	1,864
93,139	93,238	2,883	2,546	2,209	1,872
93,239	93,338	2,891	2,554	2,217	1,880
93,339	93,438	2,899	2,562	2,225	1,888
93,439	93,538	2,907	2,570	2,233	1,896
93,539	93,638	2,915	2,578	2,241	1,904
93,639	93,738	2,923	2,586	2,249	1,912
93,739	93,838	2,931	2,594	2,257	1,920
93,839 93,939	93,938 94,038	2,939 2,947	2,602 2,610	2,265 2,273	1,928 1,936
94,039	94,138	2,955	2,618	2,281	1,944
94,139	94,238	2,963	2,626	2,289	1,952
94,239	94,338	2,971	2,634	2,297	1,960
94,339	94,438	2,979	2,642	2,305	1,968
94,439	94,538	2,987	2,650	2,313	1,976
94,539	94,638	2,995	2,658	2,321	1,984
94,639	94,738	3,003	2,666	2,329	1,992
94,739 94,839	94,838 94,938	3,011 3,019	2,674 2,682	2,337 2,345	2,000 2,008
94,939	95,038	3,019	2,690	2,353	2,006
95,039	95,138	3,035	2,698	2,361	2,024
95,139	95,238	3,043	2,706	2,369	2,032
95,239	95,338	3,051	2,714	2,377	2,040
95,339	95,438	3,059	2,722	2,385	2,048
95,439	95,538	3,067	2,730	2,393	2,056
95,539 95,639	95,638 95,738	3,075 3,083	2,738 2,746	2,401 2,409	2,064 2,072
95,739 95,839	95,838 95,938	3,091 3,099	2,754 2,762	2,417 2,425	2,080 2,088
95,939	96,038	3,107	2,770	2,433	2,096
96,039	96,138	3,115	2,778	2,441	2,104
96,139	96,238	3,123	2,786	2,449	2,112
96,239	96,338	3,131	2,794	2,457	2,120
96,339	96,438	3,139	2,802	2,465	2,128
96,439 96,530	96,538 96,638	3,147 3,155	2,810 2,818	2,473 2,481	2,136 2,144
96,539 96,639	96,738	3,163	2,826	2,489	2,144
96,739	96,838	3,171	2,834	2,497	2,160
96,839	96,938	3,171	2,842	2,497	2,168
96,939	97,038	3,187	2,850	2,513	2,176
97,039	97,138	3,195	2,858	2,521	2,184
97,139	97,238	3,203	2,866	2,529	2,192
97,239	97,338	3,211	2,874	2,537	2,200
97,339	97,438	3,219	2,882	2,545	2,208
97,439 97,539	97,538 97,638	3,227 3,235	2,890 2,898	2,553 2,561	2,216 2,224
97,639	97,738	3,243	2,906	2,569	2,232
97,739	97,838	3,251	2,914	2,577	2,240
97,839	97,938	3,259	2,922	2,585	2,248
97,939	98,038	3,267	2,930	2,593	2,256
98,039	98,138	3,275	2,938	2,601	2,264
98,139	98,238	3,283	2,946	2,609	2,272

endents	to ilita tire	c tax ai	nount ti	ιαι αρρ	nes to y
	come is			mber	
At Least	But not over	0	01 Dep	endents 2	3
98,239	98,338	3,291	2,954	2,617	2,280
98,339 98,439	98,438 98,538	3,299 3,307	2,962 2,970	2,625 2,633	2,288 2,296
98,539	98,638	3,315	2,978	2,641	2,304
98,639	98,738	3,323	2,986	2,649	2,312
98,739 98,839	98,838 98,938	3,331 3,339	2,994 3,002	2,657 2,665	2,320 2,328
98,939	99,038	3,347	3,010	2,673	2,336
99,039	99,138	3,355	3,018	2,681	2,344
99,139	99,238	3,363	3,026	2,689	2,352
99,239 99,339	99,338 99,438	3,371 3,379	3,034 3,042	2,697 2,705	2,360 2,368
99,439	99,538	3,387	3,050	2,713	2,376
99,539 99,639	99,638 99,738	3,395 3,403	3,058 3,066	2,721 2,729	2,384 2,392
99,739	99,838	3.411	3,074	2.737	2.400
99,839	99,938	3,419	3,082	2,745	2,408
99,939 100,039	100,038 100,138	3,427 3,435	3,090 3,098	2,753 2,761	2,416 2,424
100,033	100,130	3,443	3,106	2,769	2,432
100,239	100,338	3,451	3,114	2,777	2,440
100,339 100,439	100,438 100,538	3,459 3,467	3,122 3,130	2,785 2,793	2,448 2,456
100,439	100,638	3,475	3,138	2,793	2,450
100,639	100,738	3,483	3,146	2,809	2,472
100,739	100,838	3,491	3,154	2,817	2,480
100,839 100,939	100,938 101,038	3,499 3,507	3,162 3,170	2,825 2,833	2,488 2,496
101,039	101,138	3,515	3,178	2,841	2,504
101,139	101,238	3,523	3,186	2,849	2,512
101,239 101,339	101,338 101,438	3,531 3,539	3,194 3,202	2,857 2,865	2,520 2,528
101,439	101,538	3,547	3,210	2,873	2,536
101,539 101,639	101,638 101,738	3,555 3,563	3,218 3,226	2,881 2,889	2,544 2,552
101,739	101,838	3,571	3,234	2,897	2,560
101,839	101,938	3,579	3,242	2,905	2,568
101,939	102,038 102,138	3,587 3,595	3,250 3,258	2,913 2,921	2,576 2,584
102,039 102,139	102,138	3,603	3,266	2,929	2,592
102,239	102,338	3,611	3,274	2,937	2,600
102,339	102,438	3,619 3,627	3,282	2,945	2,608 2,616
102,439 102,539	102,538 102,638	3,635	3,290 3,298	2,953 2,961	2,624
102,639	102,738	3,643	3,306	2,969	2,632
102,739	102,838	3,651	3,314	2,977	2,640
102,839 102,939	102,938 103,038	3,659 3,667	3,322 3,330	2,985 2,993	2,648 2,656
103,039	103,138	3,675	3,338	3,001	2,664
103,139	103,238	3,683	3,346	3,009	2,672
103,239 103,339	103,338 103,438	3,691 3,699	3,354 3,362	3,017 3,025	2,680 2,688
103,439	103,538	3,707	3,370	3,033	2,696
103,539	103,638	3,715	3,378	3,041	2,704

103,639 103,738 3,723 3,386 3,049 2,712

If Your In	come is But not			mber endents		
Least	over	0	1	2	3	
103,739	103,838	3,731	3,394	3,057	2,720	
103,839	103,938	3,739	3,402	3,065	2,728	
103,939 104,039	104,038 104,138	3,747 3,755	3,410 3,418	3,073 3,081	2,736 2,744	
104,139	104,238	3,763	3,426	3,089	2,752	
104,239	104,338	3,771	3,434	3,097	2,760	
104,339	104,438	3,779	3,442	3,105 3,113	2,768	
104,439 104,539	104,538 104,638	3,787 3,795	3,450 3,458	3,113	2,776 2,784	
104,639	104,738	3,803	3,466	3,129	2,792	
104,739	104,838	3,811	3,474	3,137	2,800	
104,839	104,938	3,819	3,482	3,145	2,808	
104,939 105,039	105,038 105,138	3,827 3,835	3,490 3,498	3,153 3,161	2,816 2,824	
105,139	105,238	3,843	3,506	3,169	2,832	
105,239	105,338	3,851	3,514	3,177	2,840	
105,339	105,438	3,859	3,522	3,185	2,848	
105,439 105,539	105,538 105,638	3,867 3,875	3,530 3,538	3,193 3,201	2,856 2,864	
105,639	105,738	3,883	3,546	3,209	2,872	
105,739	105,838	3,891	3,554	3,217	2,880	
105,839	105,938	3,899	3,562	3,225	2,888	
105,939 106,039	106,038 106,138	3,907 3,915	3,570 3,578	3,233 3,241	2,896 2,904	
106,039	106,138	3,923	3,586	3,249	2,912	
106,239	106,338	3,931	3,594	3,257	2,920	
106,339	106,438	3,939	3,602	3,265	2,928	
106,439 106,539	106,538 106,638	3,947 3,955	3,610 3,618	3,273 3,281	2,936 2,944	
106,639	106,738	3,963	3,626	3,289	2,952	
106,739	106,838	3,971	3,634	3,297	2,960	
106,839	106,938	3,979	3,642	3,305	2,968	
106,939	107,038 107,138	3,987 3,995	3,650 3,658	3,313 3,321	2,976 2,984	
107,039 107,139	107,138	4,003	3,666	3,329	2,992	
107,239	107,338	4,011	3,674	3,337	3,000	
107,339	107,438	4,019	3,682	3,345	3,008	
107,439 107,539	107,538 107,638	4,027 4,035	3,690 3,698	3,353 3,361	3,016 3,024	
107,639	107,038	4,043	3,706	3,369	3,024	
107,739	107,838	4,051	3,714	3,377	3,040	
107,839	107,938	4,059	3,722	3,385	3,048	
107,939	108,038	4,067	3,730	3,393	3,056	
108,039 108,139	108,138 108,238	4,075 4,083	3,738 3,746	3,401 3,409	3,064 3,072	
108,239	108,338	4,091	3,754	3,417	3,080	
108,339	108,438	4,099	3,762	3,425	3,088	
108,439	108,538	4,107	3,770	3,433	3,096	
108,539 108,639	108,638 108,738	4,115 4,123	3,778 3,786	3,441 3,449	3,104 3,112	
108,739	108,838	4,131	3,794	3,457	3,120	
108,839	108,938	4,139	3,802	3,465	3,128	
108,939	109,038	4,147	3,810	3,473	3,136	
109,039 109,139	109,138 109,238	4,155 4,163	3,818 3,826	3,481 3,489	3,144 3,152	

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 \$8,088 for your standard deduction, \$218 for your personal exemption credit, and \$337 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 In	come is	Number			
At	But not			endents	2
Least	over	0	1	2	3
109,239 109,339	109,338 109,438	4,171 4,179	3,834 3,842	3,497 3,505	3,160 3,168
109,439	109,538	4,173	3,850	3,513	3,176
109,539	109,638	4,195	3,858	3,521	3,184
109,639	109,738	4,203	3,866	3,529	3,192
109,739	109,838	4,211	3,874	3,537	3,200
109,839	109,938	4,219	3,882	3,545	3,208
109,939	110,038	4,227	3,890	3,553	3,216
110,039 110,139	110,138 110,238	4,235 4,243	3,898 3,906	3,561 3,569	3,224 3,232
			3.914		
110,239 110,339	110,338 110,438	4,251 4,259	3,922	3,577 3,585	3,240 3,248
110,439	110,538	4,267	3,930	3,593	3,256
110,539	110,638	4,275	3,938	3,601	3,264
110,639	110,738	4,283	3,946	3,609	3,272
110,739	110,838	4,291	3,954	3,617	3,280
110,839	110,938	4,299	3,962	3,625	3,288
110,939	111,038	4,307	3,970	3,633	3,296 3,304
111,039 111,139	111,138 111,238	4,315 4,323	3,978 3,986	3,641 3,649	3,312
111,239	111,338	4,333	3,996	3,659	3,322
111,339	111,438	4,342	4,005	3,668	3,331
111,439	111,538	4,351	4,014	3,677	3,340
111,539	111,638	4,361	4,024	3,687	3,350
111,639	111,738	4,370	4,033	3,696	3,359
111,739	111,838	4,379	4,042	3,705	3,368
111,839	111,938	4,388	4,051	3,714	3,377
111,939 112,039	112,038 112,138	4,398 4,407	4,061 4,070	3,724 3,733	3,387 3,396
112,139	112,238	4,416	4,079	3,742	3,405
112,239	112,338	4,426	4,089	3,752	3,415
112,339	112,438	4,435	4,098	3,761	3,424
112,439	112,538	4,444	4,107	3,770	3,433
112,539	112,638	4,454	4,117	3,780	3,443
112,639	112,738	4,463	4,126	3,789	3,452
112,739	112,838	4,472	4,135	3,798	3,461
112,839 112,939	112,938 113,038	4,481 4,491	4,144 4.154	3,807 3,817	3,470 3,480
113,039	113,138	4,500	4,163	3,826	3,489
113,139	113,238	4,509	4,172	3,835	3,498
113,239	113,338	4,519	4,182	3,845	3,508
113,339	113,438	4,528	4,191	3,854	3,517
113,439	113,538	4,537	4,200	3,863	3,526
113,539	113,638	4,547 4,556	4,210	3,873	3,536
113,639	113,738	4,556	4,219	3,882	3,545
113,739 113,839	113,838 113,938	4,565 4,574	4,228 4,237	3,891 3,900	3,554 3,563
113,039	114,038	4,574	4,237	3,910	3,573
114,039	114,138	4,593	4,256	3,919	3,582
114,139	114,238	4,602	4,265	3,928	3,591
114,239	114,338	4,612	4,275	3,938	3,601
114,339	114,438	4,621	4,284	3,947	3,610
114,439	114,538	4,630	4,293	3,956	3,619
114,539 114,639	114,638 114,738	4,640 4,649	4,303 4,312	3,966 3,975	3,629 3,638
114,009	114,/00	4,049	4,312	3,373	ა,საი

	come is			mber	
At Least	But not over	0	ot Dep 1	endents 2	3
114,739	114,838	4,658	4,321	3,984	3,647
114,839	114,938	4,667	4,330	3,993	3,656
114,939	115,038	4,677	4,340	4,003	3,666
115,039	115,138	4,686	4,349	4,012	3,675
<u>115,139</u>	115,238	4,695	4,358	4,021	3,684
115,239	115,338	4,705	4,368	4,031	3,694
115,339	115,438	4,714	4,377	4,040	3,703
115,439	115,538	4,723	4,386	4,049	3,712
115,539	115,638	4,733	4,396	4,059	3,722
115,639	115,738	4,742	4,405	4,068	3,731
115,739	115,838	4,751	4,414	4,077	3,740
115,839	115,938	4,760	4,423	4,086	3,749
115,939	116,038	4,770	4,433	4,096	3,759
116,039	116,138	4,779	4,442	4,105	3,768
116,139	116,238	4,788	4,451	4,114	3,777
116,239	116,338	4,798	4,461	4,124	3,787
116,339	116,438	4,807	4,470	4,133	3,796
116,439	116,538	4,816	4,479	4,142	3,805
116,539	116,638	4,826	4,489	4,152	3,815
116,639	116,738	4,835	4,498	4,161	3,824
116,739	116,838	4,844	4,507	4,170	3,833
116,839	116,938	4,853	4,516	4,179	3,842
116,939	117,038	4,863	4,526	4,189	3,852
117,039	117,138	4,872	4,535	4,198	3,861
117,139	117,238	4,881	4,544	4,207	3,870
117,239	117,338	4,891	4,554	4,217	3,880
117,339	117,438	4,900	4,563	4,226	3,889
117,439	117,538	4,909	4,572	4,235	3,898
117,539 117,639	117,638 117,738	4,919 4,928	4,582 4,591	4,245 4,254	3,908 3,917
117,739	117,838	4,937	4,600	4,263	3,926
117,839	117,938	4,946	4,609	4,272	3,935
117,939 118,039	118,038 118,138	4,956 4,965	4,619 4,628	4,282 4,291	3,945 3,954
118,139	118,238	4,974	4,637	4,300	3,963
118,239 118,339	118,338 118,438	4,984 4,993	4,647 4,656	4,310 4,319	3,973 3,982
118,439	118,538	5,002	4,665	4,319	3,991
118,539	118,638	5,012	4,675	4,338	4,001
118,639	118,738	5,021	4,684	4,347	4,010
118,739	118,838	5,030	4,693	4,356	4,019
118,839	118,938	5,030	4,702	4,365	4,019
118,939	119,038	5,049	4,712	4,375	4,038
119,039	119,138	5,058	4,721	4,384	4,047
119,139	119,238	5,067	4,730	4,393	4,056
119,239	119,338	5,077	4.740	4,403	4,066
119,339	119,438	5,086	4,749	4,412	4,075
119,439	119,538	5,095	4,758	4,421	4,084
119,539	119,638	5,105	4,768	4,431	4,094
119,639	119,738	5,114	4,777	4,440	4,103
119,739	119,838	5,123	4,786	4,449	4,112
119,839	119,938	5,132	4,795	4,458	4,121
119,939	120,038	5,142	4,805	4,468	4,131
120,039	120,138	5,151	4,814	4,477	4,140
120 120	120 220	5 160	1 222	1 126	1 1 1 0

120,139 120,238 5,160 4,823 4,486 4,149

If Your In	come is	Number					
At	But not			endents			
Least	over	0	1	2	3		
120,239	120,338	5,170	4,833	4,496	4,159		
120,339	120,438	5,179	4,842	4,505	4,168		
120,439	120,538	5,188	4,851	4,514	4,177		
120,539 120,639	120,638 120,738	5,198 5,207	4,861 4,870	4,524 4,533	4,187 4,196		
120,739 120,839	120,838 120,938	5,216 5,225	4,879 4,888	4,542 4,551	4,205 4,214		
120,939	121,038	5,235	4,898	4,561	4,224		
121,039	121,138	5,244	4,907	4,570	4,233		
121,139	121,238	5,253	4,916	4,579	4,242		
121,239	121,338	5,263	4,926	4,589	4,252		
121,339	121,438	5,272	4,935	4,598	4,261		
121,439	121,538	5,281	4,944	4,607	4,270		
121,539 121,639	121,638 121,738	5,291 5,300	4,954 4,963	4,617 4,626	4,280 4,289		
				-			
121,739	121,838	5,309	4,972	4,635	4,298		
121,839 121,939	121,938 122,038	5,318 5,328	4,981 4,991	4,644 4,654	4,307 4,317		
122,039	122,138	5,337	5,000	4,663	4,326		
122,139	122,238	5,346	5,009	4,672	4,335		
122,239	122,338	5,356	5,019	4,682	4,345		
122,339	122,438	5,365	5,028	4,691	4,354		
122,439	122,538	5,374	5,037	4,700	4,363		
122,539	122,638	5,384	5,047	4,710	4,373		
122,639	122,738	5,393	5,056	4,719	4,382		
122,739	122,838	5,402	5,065	4,728	4,391		
122,839	122,938	5,411	5,074	4,737	4,400		
122,939 123,039	123,038 123,138	5,421 5,430	5,084 5,093	4,747 4,756	4,410 4,419		
123,139	123,238	5,439	5,102	4,765	4,428		
123,239	123,338	5,449	5,112	4,775	4,438		
123,339	123,438	5,458	5,121	4,784	4,447		
123,439	123,538	5,467	5,130	4,793	4,456		
123,539	123,638	5,477	5,140	4,803	4,466		
123,639	123,738	5,486	5,149	4,812	4,475		
123,739	123,838	5,495	5,158	4,821	4,484		
123,839	123,938	5,504	5,167	4,830	4,493		
123,939 124,039	124,038 124,138	5,514 5,523	5,177 5,186	4,840 4,849	4,503 4,512		
124,139	124,138	5,532	5,100	4,858	4,521		
124,239	124,338	5,542	5,205	4,868	4,531		
124,233	124,438	5,551	5,214	4,877	4,540		
124,439	124,538	5,560	5,223	4,886	4,549		
124,539	124,638	5,570	5,233	4,896	4,559		
124,639	124,738	5,579	5,242	4,905	4,568		
124,739	124,838	5,588	5,251	4,914	4,577		
124,839	124,938	5,597	5,260	4,923	4,586		
124,939 125,039	125,038 125,138	5,607 5,616	5,270 5,279	4,933 4,942	4,596		
125,039	125,136	5,616 5,625	5,288	4,942	4,605 4,614		
125,239	125,338	-	5,298	4,961			
125,239	125,336	5,635 5,644	5,298	4,961	4,624 4,633		
125,439	125,538	5,653	5,316	4,979	4,642		
125,539	125,638	5,663	5,326	4,989	4,652		
	125,738	5,672	5,335	4,998	4,661		

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

(continued)

This table gives you credit of \$8,088 for your standard deduction, \$218 for your personal exemption credit, and \$337 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 Inc	come is		Niii	mber	
At	But not		of Dep	endents	
Least	over	0	1	2	3
125,739	125,838	5,681	5,344	5,007	4,670
125,839 125,939	125,938 126,038	5,690 5,700	5,353 5,363	5,016 5,026	4,679 4,689
126,039	126,138	5,709	5,372	5,035	4,698
126,139	126,238	5,718	5,381	5,044	4,707
126,239	126,338	5,728	5,391	5,054	4,717
126,339	126,438	5,737	5,400	5,063	4,726
126,439 126,539	126,538 126,638	5,746 5,756	5,409 5,419	5,072 5,082	4,735 4,745
126,639	126,738	5,765	5,428	5,091	4,754
126,739	126,838	5,774	5,437	5,100	4,763
126,839	126,938	5,783	5,446	5,109	4,772
126,939	127,038	5,793	5,456	5,119	4,782
127,039 127,139	127,138 127,238	5,802 5,811	5,465 5,474	5,128 5,137	4,791 4,800
127,133	127,338	5,821	5,484	5,147	4,810
127,239	127,336	5,830	5,404	5,147 5,156	4,819
127,439	127,538	5,839	5,502	5,165	4,828
127,539	127,638	5,849	5,512	5,175	4,838
127,639	127,738	5,858	5,521	5,184	4,847
127,739 127,839	127,838 127,938	5,867 5,876	5,530 5.539	5,193 5,202	4,856 4,865
127,039	128,038	5,886	5,549	5,212	4,875
128,039	128,138	5,895	5,558	5,221	4,884
128,139	128,238	5,904	5,567	5,230	4,893
128,239	128,338	5,914	5,577	5,240	4,903
128,339 128,439	128,438 128,538	5,923 5,932	5,586 5,595	5,249 5,258	4,912 4,921
128,539	128,638	5,942	5,605	5,268	4,931
128,639	128,738	5,951	5,614	5,277	4,940
128,739	128,838	5,960	5,623	5,286	4,949
128,839	128,938	5,969	5,632	5,295	4,958
128,939 129,039	129,038 129,138	5,979 5,988	5,642 5,651	5,305 5,314	4,968 4,977
129,139	129,238	5,997	5,660	5,323	4,986
129,239	129,338	6,007	5,670	5,333	4,996
129,339	129,438	6,016	5,679	5,342	5,005
129,439 129,539	129,538 129,638	6,025 6,035	5,688 5,698	5,351 5,361	5,014 5,024
129,639	129,738	6,044	5,707	5,370	5,033
129,739	129,838	6,053	5,716	5,379	5,042
129,839	129,938	6,062	5,725	5,388	5,051
129,939 130,039	130,038 130,138	6,072 6,081	5,735 5,744	5,398 5,407	5,061 5,070
130,039	130,136	6,090	5,753	5,407 5,416	5,070
130,239	130,338	6,100	5,763	5,426	5,089
130,339	130,438	6,109	5,772	5,435	5,098
130,439	130,538	6,118	5,781	5,444	5,107
130,539 130,639	130,638 130,738	6,128 6,137	5,791 5,800	5,454 5,463	5,117 5,126
130,739	130,838	6,146	5,809	5,472	5,135
130,739	130,030	6,155	5,818	5,472 5,481	5,144
130,939	131,038	6,165	5,828	5,491	5,154
131,039	131,138	6,174	5,837	5,500	5,163
131,139	131,238	6,183	5,846	5,509	5,172

	come is			mber	
At Least	But not over	0	ot Dep 1	endents 2	3
131,239	131,338	6,193	5,856	5,519	5,182
131,339	131,438	6,202	5,865	5,528	5,102
131,439	131,538	6,211	5,874	5,537	5,200
131,539	131,638	6,221	5,884	5,547	5,210
131,639	131,738	6,230	5,893	5,556	5,219
131,739	131,838	6,239 6,248	5,902	5,565	5,228 5,237
131,839 131,939	131,938 132,038	6,258	5,911 5,921	5,574 5,584	5,247
132,039	132,138	6,267	5,930	5,593	5,256
132,139	132,238	6,276	5,939	5,602	5,265
132,239	132,338	6,286	5,949	5,612	5,275
132,339 132,439	132,438 132,538	6,295 6,304	5,958 5,967	5,621 5,630	5,284 5,293
132,539	132,638	6,314	5,977	5,640	5,303
132,639	132,738	6,323	5,986	5,649	5,312
132,739	132,838	6,332	5,995	5,658	5,321
132,839	132,938	6,341	6,004	5,667	5,330
132,939 133,039	133,038 133,138	6,351 6,360	6,014 6,023	5,677 5,686	5,340 5,349
133,139	133,238	6,369	6,032	5,695	5,358
133,239	133,338	6,379	6,042	5,705	5,368
133,339	133,438	6,388	6,051	5,714	5,377
133,439	133,538	6,397	6,060	5,723	5,386
133,539 133,639	133,638 133,738	6,407 6,416	6,070 6,079	5,733 5,742	5,396 5,405
133,739	133,838	6,425	6,088	5,751	5,414
133,839	133,938	6,434	6,097	5,760	5,423
133,939	134,038	6,444	6,107	5,770	5,433
134,039 134,139	134,138 134,238	6,453 6,462	6,116 6,125	5,779 5,788	5,442 5,451
134,239	134,338		6,135	5,798	5,461
134,239	134,438	6,472 6,481	6,144	5,807	5,470
134,439	134,538	6,490	6,153	5,816	5,479
134,539	134,638	6,500	6,163	5,826	5,489
134,639	134,738	6,509	6,172	5,835	5,498
134,739 134,839	134,838 134,938	6,518 6,527	6,181 6,190	5,844 5,853	5,507 5,516
134,939	135,038	6,537	6,200	5,863	5,526
135,039	135,138	6,546	6,209	5,872	5,535
135,139	135,238	6,555	6,218	5,881	5,544
135,239	135,338	6,565 6,574	6,228	5,891	5,554
135,339 135,439	135,438	6,583	6,237 6,246	5,900	5,563
135,539	135,638	6,593	6,256	5,919	5,582
135,639	135,738	6,602	6,265	5,928	5,591
135,739	135,838	6,611	6,274	5,937	5,600
135,839 135,939	135,938 136,038	6,620 6,630	6,283 6,293	5,946 5,956	5,609 5,619
136,039	136,138	6,639	6,302	5,965	5,628
136,139	136,238	6,648	6,311	5,974	5,637
136,239	136,338	6,658	6,321	5,984	5,647
136,339	136,438	6,667	6,330	5,993	5,656
136,439 136,539	136,538 136,638	6,676 6,686	6,339 6,349	6,002 6,012	5,665 5,675
136,639	136,738	6,695	6,358	6,021	5,684

nter the tax amount on Form 540 2EZ, line 17.					
If Your Inc		Number			
At Least	But not over	0	of Dep	endents 2	3
136,739	136,838	6,704	6,367	6,030	5,693
136,839	136,938	6,713	6.376	6,039	5,702
136,939	137,038	6,723	6,386	6,049	5,712
137,039	137,138	6,732	6,395	6,058	5,721
137,139	137,238	6,741	6,404	6,067	5,730
137,239	137,338	6,751	6,414	6,077	5,740
137,339	137,438	6,760	6,423	6,086	5,749
137,439	137,538	6,769	6,432	6,095	5,758
137,539 137,639	137,638 137,738	6,779 6,788	6,442 6,451	6,105 6,114	5,768 5,777
			-		
137,739 137,839	137,838 137,938	6,797 6,806	6,460 6,469	6,123 6,132	5,786 5,795
137,939	138,038	6,816	6,479	6,142	5,805
138,039	138,138	6,825	6,488	6,151	5,814
138,139	138,238	6,834	6,497	6,160	5,823
138,239	138,338	6,844	6,507	6,170	5,833
138,339	138,438	6,853	6,516	6,179	5,842
138,439	138,538	6,862	6,525	6,188	5,851
138,539	138,638	6,872	6,535	6,198	5,861
138,639	138,738	6,881	6,544	6,207	5,870
138,739	138,838	6,890	6,553	6,216	5,879
138,839 138,939	138,938 139,038	6,899 6,909	6,562 6,572	6,225 6,235	5,888 5,898
139,039	139,138	6,918	6,581	6,244	5,907
139,139	139,238	6,927	6,590	6,253	5,916
139,239	139,338	6,937	6,600	6,263	5,926
139,339	139,438	6,946	6,609	6,272	5,935
139,439	139,538	6,955	6,618	6,281	5,944
139,539	139,638	6,965	6,628	6,291	5,954
139,639	139,738	6,974	6,637	6,300	5,963
139,739	139,838	6,983	6,646	6,309	5,972
139,839 139,939	139,938 140,038	6,992 7,002	6,655 6,665	6,318 6,328	5,981 5,991
140,039	140,138	7,002	6,674	6,337	6,000
140,139	140,238	7,020	6,683	6,346	6,009
140,239	140,338	7,030	6,693	6,356	6,019
140,339	140,438	7,039	6,702	6,365	6,028
140,439	140,538	7,048	6,711	6,374	6,037
140,539	140,638	7,058	6,721	6,384	6,047
140,639	140,738	7,067	6,730	6,393	6,056
140,739	140,838	7,076	6,739	6,402	6,065
140,839 140,939	140,938 141,038	7,085 7,095	6,748 6,758	6,411 6,421	6,074 6,084
141,039	141,138	7,104	6,767	6,430	6,093
141,139	141,238	7,113	6,776	6,439	6,102
141,239	141,338	7,123	6,786	6,449	6,112
141,339	141,438	7,132	6,795	6,458	6,121
141,439	141,538	7,141	6,804	6,467	6,130
141,539	141,638	7,151	6,814	6,477	6,140
141,639	141,738	7,160	6,823	6,486	6,149
141,739	141,838	7,169	6,832	6,495	6,158
141,839	141,938	7,178	6,841	6,504 6,514	6,167
141,939	142,038 142,138	7,188 7,197	6,851 6,860	6,523	6,177 6,186
142,039				בענים ח	

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 \$8,088 for your standard deduction, \$218 for your personal exemption credit, and \$337 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.

Least over 0 1 2	
	3
142,239 142,338 7,216 6,879 6,542	6,205
	6,214
	6,223
' ' ' ' ' ' '	6,233
	,
	6,242
142,739 142,838 7,262 6,925 6,588 (6,251
	6,260
	6,270
143,039 143,138 7,290 6,953 6,616 (6,279
143,139 143,238 7,299 6,962 6,625 (6,288
143,239 143,338 7,309 6,972 6,635	6,298
	6,307
	6,316
	6,326
	6,335
143,739 143,838 7,355 7,018 6,681	6,344
143,839 143,938 7,364 7,027 6,690 (6,353
' '	6,363
	6,372
144,139 144,238 7,392 7,055 6,718	6,381
144,239 144,338 7,402 7,065 6,728	6,391
	6,400
	6,409
	6,419
	6,428
	6,437
	6,446
	6,456
	6,465
145,139 145,238 7,485 7,148 6,811	6,474
145,239 145,338 7,495 7,158 6,821 (6,484
145,339 145,438 7,504 7,167 6,830 (6,493
145,439 145,538 7,513 7,176 6,839 (6,502
	6,512
	6,521
	6,530
145,739 145,838 7,541 7,204 6,867 (145,839 145,938 7,550 7,213 6,876 (
	6,539
145,939 	6,549
	6,558 6,567
146,239 146,338 7,588 7,251 6,914 (6,577
146,339 146,438 7,597 7,260 6,923 (6,586
146,439 146,538 7,606 7,269 6,932 (6,595
	6,605
	6,614
146,739 146,838 7,634 7,297 6,960	6,623
	6,632
146,939 147,038 7,653 7,316 6,979	6,642
	6,651
	6,660
	6,670
147,339 147,438 7,690 7,353 7,016	6,679
	6,688
147,539 147,638 7,709 7,372 7,035 (6,698
147,639 147,738 7,718 7,381 7,044	6,707

	come is			mber	
At Least	But not over	0	Մ Dep	endents 2	3
147,739	147,838	7,727	7,390	7,053	6,716
147,839	147,938	7,736	7,399	7,062	6,725
147,939	148,038	7,746	7,409	7,072	6,735
148,039	148,138	7,755	7,418	7,081	6,744
148,139	148,238	7,764	7,427	7,090	6,753
148,239 148,339	148,338 148,438	7,774 7,783	7,437 7,446	7,100 7,109	6,763 6,772
148,439	148,538	7,792	7,445	7,118	6,781
148,539	148,638	7,802	7,465	7,128	6,791
148,639	148,738	7,811	7,474	7,137	6,800
148,739	148,838	7,820	7,483	7,146	6,809
148,839	148,938	7,829	7,492	7,155	6,818
148,939 149,039	149,038 149,138	7,839 7,848	7,502 7,511	7,165 7,174	6,828 6,837
149,139	149,238	7,857	7,520	7,174	6,846
149,239	149,338	7,867	7,530	7,193	6,856
149,339	149,438	7,876	7,539	7,202	6,865
149,439	149,538	7,885	7,548	7,211	6,874
149,539	149,638	7,895	7,558	7,221	6,884
149,639	149,738	7,904	7,567	7,230	6,893
149,739 149,839	149,838 149,938	7,913	7,576	7,239 7,248	6,902 6,911
149,939	150,038	7,922 7,932	7,585 7,595	7,258	6,921
150,039	150,138	7,941	7,604	7,267	6,930
150,139	150,238	7,950	7,613	7,276	6,939
150,239	150,338	7,960	7,623	7,286	6,949
150,339	150,438	7,969	7,632	7,295	6,958
150,439 150,539	150,538 150,638	7,978 7,988	7,641 7,651	7,304 7,314	6,967 6,977
150,639	150,738	7,997	7,660	7,323	6,986
150,739	150,838	8,006	7,669	7,332	6,995
150,839	150,938	8,015	7,678	7,341	7,004
150,939	151,038	8,025	7,688	7,351	7,014
151,039 151,139	151,138 151,238	8,034 8,043	7,697 7,706	7,360 7,369	7,023 7,032
151,239		8,053		7,379	
151,239	151,338 151,438	8,062	7,716 7,725	7,379	7,042 7,051
151,439	151,538	8,071	7,734	7,397	7,060
151,539	151,638	8,081	7,744	7,407	7,070
151,639	151,738	8,090	7,753	7,416	7,079
151,739	151,838	8,099	7,762	7,425	7,088
151,839 151,939	151,938 152,038	8,108 8,118	7,771 7,781	7,434 7,444	7,097 7,107
152,039	152,138	8,127	7,790	7,453	7,116
152,139	152,238	8,136	7,799	7,462	7,125
152,239	152,338	8,146	7,809	7,472	7,135
152,339	152,438	8,155	7,818	7,481	7,144
152,439 152,539	152,538 152,638	8,164 8,174	7,827 7,837	7,490 7,500	7,153 7,163
152,639	152,738	8,183	7,846	7,500	7,103
152,739	152,838	8,192	7,855	7,518	7,181
152,839	152,938	8,201	7,864	7,527	7,190
152,939	153,038	8,211	7,874	7,537	7,200
153,039	153,138	8,220	7,883	7,546	7,209
153,139	153,238	8,229	7,892	7,555	7,218

If Your Inc	ome is		Nun	nber	
At	But not			endents	_
Least	over	0	1	2	3
153,239	153,338	8,239	7,902	7,565	7,228
153,339 153,439	153,438 153,538	8,248 8,257	7,911 7,920	7,574 7,583	7,237 7,246
153,539	153,638	8,267	7,930	7,593	7,256
153,639	153,738	8,276	7,939	7,602	7,265
153,739	153,838	8,285	7,948	7,611	7,274
153,839	153,938	8,294	7,957	7,620	7,283
153,939 154,039	154,038 154,138	8,304 8,313	7,967 7,976	7,630 7,639	7,293 7,302
154,139	154,238	8,322	7,985	7,648	7,311
154,239	154,338	8,332	7,995	7,658	7,321
154,339	154,438	8,341	8,004	7,667	7,330
154,439	154,538	8,350	8,013	7,676	7,339
154,539 154,639	154,638 154,738	8,360 8,369	8,023 8,032	7,686 7,695	7,349 7,358
154,739	154,838	8,378	8,041	7,704	7,367
154,839	154,938	8,387	8,050	7,704	7,376
154,939	155,038	8,397	8,060	7,723	7,386
155,039	155,138	8,406	8,069	7,732	7,395
155,139	155,238	8,415	8,078	7,741	7,404
155,239 155,339	155,338 155,438	8,425 8,434	8,088 8,097	7,751 7,760	7,414 7,423
155,439	155,538	8,443	8,106	7,769	7,432
155,539	155,638	8,453	8,116	7,779	7,442
155,639	155,738	8,462	8,125	7,788	7,451
155,739	155,838	8,471	8,134	7,797	7,460
155,839 155,939	155,938 156,038	8,480 8,490	8,143 8,153	7,806 7,816	7,469 7,479
156,039	156,138	8,499	8,162	7,825	7,473
156,139	156,238	8,508	8,171	7,834	7,497
156,239	156,338	8,518	8,181	7,844	7,507
156,339	156,438	8,527	8,190	7,853	7,516
156,439 156,539	156,538 156,638	8,536 8,546	8,199 8,209	7,862 7,872	7,525 7,535
156,639	156,738	8,555	8,218	7,881	7,544
156,739	156,838	8,564	8,227	7,890	7,553
156,839	156,938	8,573	8,236	7,899	7,562
156,939	157,038	8,583	8,246 8,255	7,909 7,918	7,572 7,581
157,039 157,139	157,138 157,238	8,592 8,601	8,264	7,910	7,590
157,239	157,338	8,611	8,274	7,937	7,600
157,339	157,438	8,620	8,283	7,946	7,609
157,439	157,538	8,629	8,292	7,955	7,618
157,539 157,639	157,638 157,738	8,639 8,648	8,302 8,311	7,965 7,974	7,628 7,637
			8,320		
157,739 157,839	157,838 157,938	8,657 8,666	8,320	7,983 7,992	7,646 7,655
157,939	158,038	8,676	8,339	8,002	7,665
158,039	158,138	8,685	8,348	8,011	7,674
158,139	158,238	8,694	8,357	8,020	7,683
158,239	158,338	8,704 8,713	8,367 8,376	8,030 8 n30	7,693
158,339 158,439	158,438 158,538	8,713 8,722	8,385	8,039 8,048	7,702 7,711
158,539	158,638	8,732	8,395	8,058	7,721
158,639	158,738	8,741	8,404	8.067	7,730

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

(continued)

This table gives you credit of \$8,088 for your standard deduction, \$218 for your personal exemption credit, and \$337 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 In	come is		Nu	mber	
. At	But not			endents	
Least	over	0	1	2	3
158,739	158,838	8,750	8,413	8,076	7,739
158,839	158,938	8,759	8,422	8,085	7,748
158,939 159,039	159,038 159,138	8,769 8,778	8,432 8,441	8,095 8,104	7,758 7,767
159,139	159,238	8,787	8,450	8,113	7,776
159,239	159,338	8,797	8,460	8,123	7,786
159,239	159,438	8,806	8,469	8,132	7,795
159,439	159,538	8,815	8,478	8,141	7,804
159,539	159,638	8,825	8,488	8,151	7,814
159,639	159,738	8,834	8,497	8,160	7,823
159,739	159,838	8,843	8,506	8,169	7,832
159,839	159,938	8,852	8,515	8,178	7,841
159,939	160,038	8,862	8,525	8,188	7,851
160,039	160,138	8,871	8,534	8,197	7,860
160,139	160,238	8,880	8,543	8,206	7,869
160,239	160,338	8,890	8,553	8,216	7,879
160,339	160,438	8,899	8,562	8,225	7,888
160,439	160,538	8,908	8,571	8,234	7,897
160,539	160,638	8,918	8,581	8,244	7,907
160,639	160,738	8,927	8,590	8,253	7,916
160,739	160,838	8,936	8,599	8,262	7,925
160,839	160,938	8,945	8,608	8,271	7,934
160,939	161,038	8,955	8,618	8,281	7,944
161,039	161,138	8,964	8,627	8,290	7,953
161,139	161,238	8,973	8,636	8,299	7,962
161,239	161,338	8,983	8,646	8,309	7,972
161,339	161,438	8,992	8,655	8,318	7,981
161,439	161,538	9,001	8,664	8,327	7,990
161,539 161,639	161,638 161,738	9,011 9,020	8,674 8,683	8,337 8,346	8,000 8,009
			-		
161,739 161,839	161,838 161,938	9,029 9,038	8,692 8,701	8,355 8,364	8,018 8,027
161,939	162,038	9,048	8,711	8,374	8,037
162,039	162,138	9,057	8,720	8,383	8,046
162,139	162,238	9,066	8,729	8,392	8,055
162,239	162,338	9,076	8,739	8,402	8,065
162,339	162,438	9,085	8.748	8.411	8,074
162,439	162,538	9,094	8,757	8,420	8,083
162,539	162,638	9,104	8,767	8,430	8,093
162,639	162,738	9,113	8,776	8,439	8,102
162,739	162,838	9,122	8,785	8,448	8,111
162,839	162,938	9,131	8,794	8,457	8,120
162,939	163,038	9,141	8,804	8,467	8,130
163,039	163,138	9,150	8,813	8,476	8,139
163,139	163,238	9,159	8,822	8,485	8,148
163,239	163,338	9,169	8,832	8,495	8,158
163,339	163,438	9,178	8,841	8,504	8,167
163,439	163,538	9,187	8,850	8,513	8,176
163,539	163,638	9,197	8,860	8,523 8,532	8,186
163,639	163,738	9,206	8,869		8,195
163,739	163,838	9,215	8,878	8,541	8,204
163,839	163,938	9,224	8,887	8,550	8,213
163,939	164,038	9,234	8,897	8,560	8,223
164,039 164,139	164,138 164,238	9,243 9,252	8,906 8,915	8,569 8,578	8,232 8,241
104,109	104,230	3,232	0,313	0,570	U,241

If Vour In	como is		Nu	mhor	
At	come is But not		of Dep	mber pendents	
Least	over	0	1	2	3
164,239 164,339	164,338 164,438	9,262 9.271	8,925 8,934	8,588 8,597	8,251 8,260
164,439	164,538	9,280	8,943	8,606	8,269
164,539	164,638	9,290	8,953	8,616	8,279
164,639	164,738	9,299	8,962	8,625	8,288
164,739	164,838	9,308	8,971	8,634	8,297
164,839 164,939	164,938 165,038	9,317 9,327	8,980 8,990	8,643 8,653	8,306 8,316
165,039	165,138	9,336	8,999	8,662	8,325
165,139	165,238	9,345	9,008	8,671	8,334
165,239	165,338	9,355	9,018	8,681	8,344
165,339	165,438	9,364	9,027	8,690	8,353
165,439 165,539	165,538 165,638	9,373 9,383	9,036 9,046	8,699 8,709	8,362 8,372
165,639	165,738	9,392	9,055	8,718	8,381
165,739	165,838	9,401	9,064	8,727	8,390
165,839	165,938	9,410	9,073	8,736	8,399
165,939	166,038	9,420	9,083	8,746	8,409
166,039 166,139	166,138 166,238	9,429 9,438	9,092 9,101	8,755 8,764	8,418 8,427
166,239	166,338	9,448	9,111	8,774	8,437
166,339	166,438	9,457	9,120	8,783	8,446
166,439	166,538	9,466	9,129	8,792	8,455
166,539 166,639	166,638 166,738	9,476 9,485	9,139 9,148	8,802 8,811	8,465 8,474
			9,157		
166,739 166,839	166,838 166,938	9,494 9,503	9,166	8,820 8,829	8,483 8,492
166,939	167,038	9,513	9,176	8,839	8,502
167,039	167,138	9,522	9,185	8,848	8,511
167,139	167,238	9,531	9,194	8,857	8,520
167,239 167,339	167,338 167,438	9,541 9,550	9,204 9,213	8,867 8,876	8,530 8,539
167,439	167,538	9,559	9,222	8,885	8,548
167,539	167,638	9,569	9,232	8,895	8,558
167,639	167,738	9,578	9,241	8,904	8,567
167,739 167,839	167,838 167,938	9,587 9,596	9,250 9,259	8,913 8,922	8,576 8,585
167,939	168,038	9,606	9,269	8,932	8,595
168,039	168,138	9,615	9,278	8,941	8,604
168,139	168,238	9,624	9,287	8,950	8,613
168,239	168,338	9,634	9,297	8,960	8,623
168,339 168,439	168,438 168,538	9,643 9,652	9,306 9,315	8,969 8,978	8,632 8,641
168,539	168,638	9,662	9,325	8,988	8,651
168,639	168,738	9,671	9,334	8,997	8,660
168,739	168,838	9,680	9,343	9,006	8,669
168,839 168,939	168,938 169,038	9,689	9,352 9,362	9,015 9,025	8,678 8,688
169,039	169,138	9,708	9,302	9,025	8,697
169,139	169,238	9,717	9,380	9,043	8,706
169,239	169,338	9,727	9,390	9,053	8,716
169,339	169,438	9,736	9,399	9,062	8,725
169,439 169,539	169,538 169,638	9,745 9,755	9,408 9,418	9,071 9,081	8,734 8,744
100,000	100,000	0,700	0, 110	0,001	3,, 77

169,639 169,738 9,764 9,427 9,090 8,753

Enter the t	ax amou	nt on FC	orm 540) ZEZ, I	ine 17.
	come is			mber	
At Least	But not over	0	or Dep 1	endents 2	3
169,739	169,838	9,773	9,436	9,099	8,762
169,839 169,939	169,938 170,038	9,782 9,792	9,445 9,455	9,108 9,118	8,771 8,781
170,039	170,138	9,801	9,464	9,127	8,790
170,139 170,239	170,238	9,810	9,473	9,136	8,799
170,239	170,338 170,438	9,820 9,829	9,483 9,492	9,146 9,155	8,809 8,818
170,439	170,538	9,838	9,501	9,164	8,827
170,539 170,639	170,638 170,738	9,848 9,857	9,511 9,520	9,174 9,183	8,837 8,846
170,739	170,838	9,866	9,529	9,192	8,855
170,839	170,938	9,875	9,538	9,201	8,864
170,939 171,039	171,038 171,138	9,885 9,894	9,548 9,557	9,211 9,220	8,874 8,883
171,139	171,238	9,903	9,566	9,229	8,892
171,239	171,338	9,913	9,576	9,239	8,902
171,339 171,439	171,438 171,538	9,922 9,931	9,585 9,594	9,248 9,257	8,911 8,920
171,539	171,638	9,941	9,604	9,267	8,930
171,639 171,739	171,738 171,838	9,950 9,959	9,613 9,622	9,276 9,285	8,939 8,948
171,839	171,030	9,968	9,631	9,294	8,957
171,939	172,038	9,978	9,641	9,304	8,967
172,039 172,139	172,138 172,238	9,987 9,996	9,650 9,659	9,313 9,322	8,976 8,985
172,239	172,338	10,006	9,669	9,332	8,995
172,339 172,439	172,438 172,538	10,015	9,678 9,687	9,341 9,350	9,004 9,013
172,539	172,638	10,034	9,697	9,360	9,023
172,639	172,738	10,043	9,706	9,369	9,032
172,739 172,839	172,838 172,938	10,052 10,061	9,715 9,724	9,378 9,387	9,041 9,050
172,939	173,038	10,071	9,734	9,397	9,060
173,039 173,139	173,138 173,238	10,080 10,089	9,743 9,752	9,406 9,415	9,069 9,078
173,239	173,338	10,099	9,762	9,425	9,088
173,339	173,438	10,108	9,771	9,434	9,097
173,439 173,539	173,538 173,638	10,117 10,127	9,780 9,790	9,443 9,453	9,106 9,116
173,639	173,738	10,136	9,799	9,462	9,125
173,739	173,838	10,145 10,154	9,808	9,471	9,134
173,839 173,939	173,938 174,038	10,154	9,817 9,827	9,480 9,490	9,143 9,153
174,039	174,138	10,173	9,836	9,499	9,162
174,139	174,238	10,182	9,845	9,508 9,518	9,171
174,239 174,339	174,338 174,438	10,192 10,201	9,855 9,864	9,527	9,181 9,190
174,439 174,539	174,538 174,638	10,210 10,220	9,873 9,883	9,536 9,546	9,199 9,209
174,639	174,036	10,220	9,892	9,555	9,209
174,739	174,838	10,238	9,901	9,564	9,227
174,839 174,939	174,938 175,038	10,247 10,257	9,910 9,920	9,573 9,583	9,236 9,246
175,039	175,138	10,266	9,929	9,592	9,255
175,139	175,238	10,275	9,938	9,601	9,264

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 \$8,088 for your standard deduction, \$218 for your personal exemption credit, and \$337 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 In	come is		Nu	mber	
At	But not			endents	
Least	over	0	1	2	3
175,239	175,338	10,285	9,948	9,611	9,274
175,339	175,438	10,294	9,957	9,620	9,283
175,439 175,539	175,538 175,638	10,303 10,313	9,966 9,976	9,629 9,639	9,292 9,302
175,639	175,738	10,322	9,985	9,648	9,311
175,739	175,838	10,331	9,994	9,657	9,320
175,839	175,030	10,331	10,003	9,666	9,329
175,939	176,038	10,350	10,013	9,676	9,339
176,039	176,138	10,359	10,022	9,685	9,348
176,139	176,238	10,368	10,031	9,694	9,357
176,239	176,338	10,378	10,041	9,704	9,367
176,339	176,438	10,387	10,050	9,713	9,376
176,439	176,538	10,396	10,059	9,722	9,385
176,539	176,638	10,406	10,069	9,732	9,395
176,639	176,738	10,415	10,078	9,741	9,404
176,739	176,838	10,424	10,087	9,750	9,413
176,839	176,938	10,433	10,096	9,759	9,422
176,939	177,038	10,443	10,106	9,769	9,432
177,039 177,139	177,138 177,238	10,452 10,461	10,115 10,124	9,778 9,787	9,441 9,450
177,239	177,338 177,438	10,471	10,134	9,797	9,460
177,339 177,439	177,538	10,480	10,143 10,152	9,806 9,815	9,469 9,478
177,539	177,638	10,499	10,162	9,825	9,488
177,639	177,738	10,508	10,171	9,834	9,497
177,739	177,838	10,517	10,180	9,843	9.506
177,839	177,938	10,526	10,189	9,852	9,515
177,939	178,038	10,536	10,199	9,862	9,525
178,039	178,138	10,545	10,208	9,871	9,534
178,139	178,238	10,554	10,217	9,880	9,543
178,239	178,338	10,564	10,227	9,890	9,553
178,339	178,438	10,573	10,236	9,899	9,562
178,439	178,538	10,582	10,245	9,908	9,571
178,539 178,639	178,638 178,738	10,592 10,601	10,255 10,264	9,918 9,927	9,581 9,590
178,739 178,839	178,838 178,938	10,610 10,619	10,273 10,282	9,936 9,945	9,599 9,608
178,939	179,038	10,629	10,202	9,955	9,618
179,039	179,138	10,638	10,301	9,964	9,627
179,139	179,238	10,647	10,310	9,973	9,636
179,239	179,338	10,657	10,320	9,983	9,646
179,339	179,438	10,666	10,329	9,992	9,655
179,439	179,538	10,675	10,338	10,001	9,664
179,539	179,638	10,685	10,348	10,011	9,674
179,639	179,738	10,694	10,357	10,020	9,683
179,739	179,838	10,703	10,366	10,029	9,692
179,839	179,938	10,712	10,375	10,038	9,701
179,939 180,039	180,038	10,722	10,385	10,048	9,711
180,039	180,138 180,238	10,731 10,740	10,394 10,403	10,057 10,066	9,720 9,729
180,239 180,339	180,338 180,438	10,750 10,759	10,413 10,422	10,076 10,085	9,739 9,748
180,439	180,538	10,768	10,422	10,003	9,757
180,539	180,638	10,778	10,441	10,104	9,767
180,639	180,738	10,787	10,450	10,113	9,776

If Your In	ome is But not			umber pendent	•
Least	over	0	1	:penuem 2	
180,739	180,838	10.796	10,459	10,122	9,785
180,839	180,938	10,730	10,459	10,122	9,794
180,939	181,038	10,815	10,478	10,141	9,804
181,039	181,138	10,824	10,487	10,150	9,813
181,139	181,238	10,833	10,496	10,159	9,822
181,239	181,338	10,843	10,506	10,169	9,832
181,339	181,438	10,852	10,515	10,178	9,841
181,439	181,538	10,861	10,524	10,187	9,850
181,539 181,639	181,638 181,738	10,871 10,880	10,534 10,543	10,197 10,206	9,860 9,869
181,739 181,839	181,838 181,938	10,889 10,898	10,552 10,561	10,215 10,224	9,878 9,887
181,939	182,038	10,908	10,571	10,234	9,897
182,039	182,138	10,917	10,580	10,243	9,906
182,139	182,238	10,926	10,589	10,252	9,915
182,239	182,338	10,936	10,599	10,262	9,925
182,339	182,438	10,945	10,608	10,271	9,934
182,439	182,538	10,954	10,617	10,280	9,943
182,539 182,639	182,638 182,738	10,964 10,973	10,627 10,636	10,290 10,299	9,953
		-			9,962
182,739 182,839	182,838 182,938	10,982	10,645	10,308	9,971
182,939	183,038	10,991 11,001	10,654 10,664	10,317 10,327	9,980 9,990
183,039	183,138	11,010	10,673	10,336	9,999
183,139	183,238	11,019	10,682	10,345	10,008
183,239	183,338	11,029	10,692	10,355	10,018
183,339	183,438	11,038	10,701	10,364	10,027
183,439	183,538	11,047	10,710	10,373	10,036
183,539	183,638	11,057	10,720	10,383	10,046
183,639	183,738	11,066	10,729	10,392	10,055
183,739	183,838	11,075	10,738	10,401	10,064
183,839 183,939	183,938 184,038	11,084 11,094	10,747 10,757	10,410	10,073 10,083
184,039	184,138	11,103	10,766	10,420	10,003
184,139	184,238	11,112	10,775	10,438	10,101
184,239	184.338	11,122	10,785	10,448	10,111
184,339	184,438	11,131	10,794	10,457	
184,439	184,538	11,140	10,803	10,466	10,129
184,539	184,638	11,150	10,813	10,476	
184,639		11,159	10,822	10,485	10,148
184,739	184,838	11,168	10,831	10,494	
184,839	184,938			10,503	
184,939 185,039	185,038 185,138	11,187 11,196	10,850 10,859	10,513 10,522	
185,139	185,238	11,205	10,868	10,531	10,194
185,239	185,338	11,215	10,878	10,541	10,204
185,339		11,224	10,887	10,550	10,213
185,439	185,538	11,233	10,896	10,559	10,222
185,539	185,638	11,243	10,906	10,569	10,232
185,639	185,738	11,252	10,915	10,578	10,241
185,739	185,838	11,261	10,924	10,587	10,250
185,839		11,270	10,933		10,259
185,939 186,039	186,038 186,138	11,280 11,289	10,943 10,952	10,606 10,615	10,269
186,139		11,298	10,961	10,624	,

If Your Inc	come is				
At	But not		endents		
Least	over	0 1	2 3		
186,239	186,338		10,634 10,297		
186,339 186,439	186,438 186,538	11,317 10,980 11,326 10,989	10,643 10,306 10,652 10,315		
186,539	186,638	11,336 10,999	10,662 10,325		
186,639		11,345 11,008	10,671 10,334		
186,739	186,838	11,354 11,017	10,680 10,343		
186,839	186,938	11,363 11,026	10,689 10,352		
186,939	187,038	11,373 11,036	10,699 10,362		
187,039 187,139	187,138 187,238	11,382 11,045 11,391 11,054	10,708 10,371 10,717 10,380		
187,239 187,339		11,401 11,064 11,410 11,073	10,727 10,390 10,736 10,399		
187,439		11,419 11,082	10,745 10,408		
187,539		11,429 11,092	10,755 10,418		
187,639		11,438 11,101	10,764 10,427		
187,739		11,447 11,110	10,773 10,436		
187,839		11,456 11,119	10,782 10,445		
187,939		11,466 11,129	10,792 10,455		
188,039 188,139		11,475 11,138 11,484 11,147	10,801 10,464 10,810 10,473		
188,239 188,339		11,494 11,157 11,503 11,166	10,820 10,483 10,829 10,492		
188,439	188,538	11,512 11,175	10,838 10,501		
188,539		11,522 11,185	10,848 10,511		
188,639	188,738	11,531 11,194	10,857 10,520		
188,739		11,540 11,203	10,866 10,529		
188,839		11,549 11,212	10,875 10,538		
188,939 189,039	189,038 189,138	11,559 11,222 11,568 11,231	10,885 10,548 10,894 10,557		
189,139	189,238	11,577 11,240	10,903 10,566		
189,239	189,338	11,587 11,250	10,913 10,576		
189,339	189,438	11,596 11,259	10,922 10,585		
189,439	189,538	11,605 11,268	10,931 10,594		
189,539	189,638	11,615 11,278	10,941 10,604		
189,639	189,738	11,624 11,287	10,950 10,613		
189,739		11,633 11,296	10,959 10,622		
189,839 189,939	189,938 190,038	11,642 11,305 11,652 11,315	10,968 10,631 10,978 10,641		
190,039		11,661 11,324	10,987 10,650		
190,139		11,670 11,333	10,996 10,659		
190,239	190.338	11,680 11,343	11,006 10.669		
190,339		11,689 11,352			
190,439	190,538	11,698 11,361	11,024 10,687		
190,539	190,638	11,708 11,371	11,034 10,697		
190,639	190,738	11,717 11,380	11,043 10,706		
190,739	190,838	11,726 11,389	11,052 10,715		
190,839 190,939	190,938 191,038	11,735 11,398 11,745 11,408	11,061 10,724 11,071 10,734		
191,039	191,138	11,754 11,417	11,080 10,743		
191,139	191,238	11,763 11,426	11,089 10,752		
191,239	191,338	11,773 11,436	11,099 10,762		
191,339	191,438	11,782 11,445	11,108 10,771		
191,439	191,538	11,791 11,454	11,117 10,780		
191,539	191,638	11,801 11,464	11,127 10,790		

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

(continued)

This table gives you credit of \$8,088 for your standard deduction, \$218 for your personal exemption credit, and \$337 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 Inc	come is	Number	
At	But not	of Dependents	
Least	over	0 1 2 3	
191,739	191,838	11,819 11,482 11,145 10,808	
191,839	191,938	11,828 11,491 11,154 10,817	
191,939	192,038	11,838 11,501 11,164 10,827	
192,039	192,138	11,847 11,510 11,173 10,836	
192,139	192,238	11,856 11,519 11,182 10,845	_
192,239	192,338	11,866 11,529 11,192 10,855	
192,339	192,438	11,875 11,538 11,201 10,864	
192,439	192,538	11,884 11,547 11,210 10,873	- 1
192,539	192,638	11,894 11,557 11,220 10,883	- 1
192,639	192,738	11,903 11,566 11,229 10,892	
192,739	192,838	11,912 11,575 11,238 10,901	
192,839	192,938	11,921 11,584 11,247 10,910	
192,939	193,038	11,931 11,594 11,257 10,920	- 1
193,039	193,138	11,940 11,603 11,266 10,929	- 1
193,139	193,238	11,949 11,612 11,275 10,938	
193,239	193,338	11,959 11,622 11,285 10,948	
193,339	193,438	11,968 11,631 11,294 10,957	
193,439	193,538	11,977 11,640 11,303 10,966	
193,539	193,638	11,987 11,650 11,313 10,976	- 1
193,639	193,738	11,996 11,659 11,322 10,985	4
193,739	193,838	12,005 11,668 11,331 10,994	
193,839	193,938	12,014 11,677 11,340 11,003	
193,939	194,038	12,024 11,687 11,350 11,013	- 1
194,039	194,138	12,033 11,696 11,359 11,022	
194,139	194,238	12,042 11,705 11,368 11,031	4
194,239	194,338	12,052 11,715 11,378 11,041	
194,339	194,438	12,061 11,724 11,387 11,050	
194,439	194,538	12,070 11,733 11,396 11,059	- 1
194,539	194,638	12,080 11,743 11,406 11,069	
194,639	194,738	12,089 11,752 11,415 11,078	
194,739	194,838	12,098 11,761 11,424 11,087	
194,839	194,938	12,107 11,770 11,433 11,096	
194,939	195,038	12,117 11,780 11,443 11,106	
195,039	195,138 195,238	12,126 11,789 11,452 11,115 12,135 11,798 11,461 11,124	
195,139			┪
195,239	195,338	12,145 11,808 11,471 11,134	
195,339	195,438	12,154 11,817 11,480 11,143	
195,439 195,539	195,538 195,638	12,163 11,826 11,489 11,152 12,173 11,836 11,499 11,162	
195,639	195,738	12,173 11,836 11,499 11,162 12,182 11,845 11,508 11,171	
· ·			
195,739	195,838	12,191 11,854 11,517 11,180	
195,839	195,938	12,200 11,863 11,526 11,189	- 1
195,939 196,039	196,038 196,138	12,210 11,873 11,536 11,199 12,219 11,882 11,545 11,208	
196,039	196,136		
130,103	130,200	12,220 11,001 11,007 11,217	Ш

If Your In At Least	come is But not over	Number of Dependents 0 1 2 3
196,239 196,339 196,439 196,639 196,639 196,839 197,039 197,139 197,239 197,339 197,439 197,539 197,639 197,739 197,739 197,739 197,839 197,839 197,939	196,338 196,538 196,538 196,638 196,738 196,938 197,138 197,138 197,238 197,338 197,538 197,538 197,538 197,738 197,838 197,838 197,838 198,138	12,238 11,901 11,564 11,227 12,247 11,910 11,573 11,236 12,256 11,919 11,582 11,245 12,266 11,929 11,592 11,255 12,275 11,938 11,601 11,264 12,284 11,947 11,610 11,273 12,293 11,956 11,619 11,282 12,312 11,975 11,638 11,301 12,321 11,975 11,638 11,301 12,321 11,984 11,647 11,310 12,340 12,003 11,666 11,329 12,349 12,012 11,675 11,338 12,359 12,022 11,685 11,348 12,368 12,031 11,694 11,357 12,377 12,040 11,703 11,366 12,386 12,049 11,712 11,375 12,396 12,059 11,722 11,385 12,405 12,068 11,731 11,394
198,139 198,239 198,339 198,439 198,539 198,639 198,739 198,839 198,939 199,039	198,238 198,338 198,438 198,538 198,638 198,738 198,838 198,938 199,038 199,138 199,238	12,403 12,006 11,731 11,334 12,414 12,077 11,740 11,403 12,424 12,087 11,750 11,413 12,433 12,096 11,759 11,422 12,442 12,105 11,768 11,431 12,452 12,115 11,778 11,441 12,461 12,124 11,787 11,450 12,470 12,133 11,796 11,459 12,479 12,142 11,805 11,468 12,489 12,152 11,815 11,478 12,498 12,161 11,824 11,487 12,507 12,170 11,833 11,496
199,239 199,339 199,439 199,539 199,639 199,739 199,839 199,939	199,338 199,438 199,538 199,638 199,738 199,838 199,938 200,000	12,517 12,180 11,843 11,506 12,526 12,189 11,852 11,515 12,535 12,198 11,861 11,524 12,545 12,208 11,871 11,534 12,554 12,217 11,880 11,543 12,563 12,226 11,889 11,552 12,572 12,235 11,898 11,561

If Your Income is			Num	ber	
At	But not	of Dependents			
Least	over	0	1	2	3

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

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Visit our website:

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Head of Household

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

This table gives you credit of \$8,088 for your standard deduction, \$109 for your personal exemption credit, and \$337 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 Inc	ome is		Number				
At	But not		of Deper				
Least	over	0	1	2	3		
0	19,038	0	0	0	0		
19,039 19,139	19,138 19,238	1 2	0	0	0		
19,239	19,338	3	0	0	0		
19,339	19,438	4	Ō	Ō	0		
19,439	19,538	5	0	0	0		
19,539	19,638	6	0	Ō	0		
19,639	19,738	7	0	0	0		
19,739	19,838	8	0	0	0		
19,839	19,938	9	0	0	0		
19,939	20,038	10	0	0	0		
20,039 20,139	20,138 20,238	11 12	0	0	0		
20,139	20,238	13	0	0	0		
20,339	20,438	14	Ö	Ö	0		
20,439	20,538	15	0	0	0		
20,539	20,638	16	0	0	0		
20,639	20,738	17	0	0	0		
20,739	20,838	18	0	0	0		
20,839	20,938	19	0	0	0		
20,939	21,038	20	0	0	0		
21,039 21,139	21,138 21,238	21 22	0	0	0		
21,139	21,236	23	0	0	0		
21,339	21,438	24	0	0	0		
21,439	21,538	25	0	0	0		
21,539	21,638	26	0	0	ő		
21,639	21,738	27	0	0	0		
21,739	21,838	28	0	0	0		
21,839	21,938	29	0	0	0		
21,939	22,038	30	0	0	0		
22,039	22,138 22,238	31	0	0	0		
22,139 22,239	22,238	32 33	0	0	0		
22,339	22,438	34	0	0	0		
22,439	22,538	35	0	0	0		
22,539	22,638	36	0	0	0		
22,639	22,738	37	0	0	0		
22,739	22,838	38	0	0	0		
22,839	22,938	39	0	0	0		
22,939	23,038	40	0	0	0		
23,039 23,139	23,138 23,238	41 42	0	0	0		
23,139	23,236	42	0	0	0		
23,339	23,438	44	Ö	Ö	0		
23,439	23,538	45	0	0	0		
23,539	23,638	46	Ö	Ő	0		
23,639	23,738	47	0	0	0		
23,739	23,838	48	0	0	0		
23,839	23,938	50	0	0	0		
23,939	24,038	52	0	0	0		
24,039	24,138	54 56	0	0	0		
24,139 24,239	24,238 24,338	56 58	0	0	0		
24,239	24,438	60	0	0	0		

If Your Income is At But not Least over		Number of Dependents 0 1 2			3
Least	over	U	ı	2	3
24,439	24,538	62	0	0	0
24,539	24,638	64	0	0	0
24,639	24,738	66	0	0	0
24,739	24,838	68	0	0	0
24,839	24,938	70	0	0	0
24,939	25,038	72	0	0	0
25,039	25,138	74	0	0	0
25,139	25,238	76	0	0	0
25,239	25,338	78	0	0	0
25,339	25,438	80	0	0	0
25,439	25,538	82	0	0	0
25,539	25,638	84	0	0	0
25,639	25,738	86	0	0	0
25,739	25,838	88	0	0	0
25,839	25,938	90	0	0	0
25,939	26,038	92	0	0	0
26,039	26,138	94	0	0	0
26,139	26,238	96	0	0	0
26,239	26,338	98	0	0	0
26,339	26,438	100	0	0	0
26,439	26,538	102	0	0	0
26,539	26,638	104	Ö	Ö	0
26,639	26,738	106	Ö	Ö	0
26,739	26,838	108	0	0	0
26,839	26,938	110	0	0	0
26,939	27,038	112	0	0	0
27,039	27,138	114	0	0	0
27,139	27,238	116	0	0	0
27,239	27,338	118	0	0	0
27,339	27,438	120	0	0	0
27,439	27,538	122	0	0	0
27,539	27,638	124	0	0	0
27,639	27,738	126	0	0	0
27,739	27,838	128	0	0	0
27,839	27,938	130	Ő	Ö	0
27,939	28,038	132	0	0	0
28,039	28,138	134	0	0	0
28,139	28,238	136	0	0	0
28,239	28,338	138	0	0	0
28,339	28,438	140	Ő	Ö	0
28,439	28,538	142	0	0	0
28,539	28,638	144	0	0	0
28,639	28,738	146	0	0	0
28,739	28,838	148	Õ	Ö	0
28,839	28,938	150	Ö	Ö	0
28,939	29,038	152	0	0	0
29,039	29,036 29,138	154	0	0	0
29,139	29,238	156	0	0	0
29,239	29,338	158	0	0	0
29,339	29,438	160	0	0	0
			0		0
29,439 29,539	29,538	162 164	0	0	0
29,539	29,638 29,738	164 166	0	0	0
7 7 11.79		100			U
29,739	29,838	168	0	0	0

At Least	ome is But not over	Number of Dependents 0 1 2 3			
29,939	30,038	172	0	0	0
30,039 30,139	30,138 30,238	174 176	0	0	0
30,239	30,338	178	0	0	0
30,339	30,438	180	0	0	0
30,439 30,539	30,538 30,638	182 184	0	0	0
30,639	30,738	186	0	0	0
30,739	30,838	188	0	0	0
30,839 30,939	30,938 31,038	190 192	0	0	0
31,039	31,138	194	0	0	0
31,139	31,238	196	0	0	0
31,239 31,339	31,338 31,438	198 200	0 0	0	0
31,439	31,538	202	0	0	0
31,539	31,638	204	0	0	0
31,639	31,738	206	0	0	0
31,739 31,839	31,838 31,938	208 210	0 0	0 0	0
31,939	32,038	212	0	0	0
32,039 32,139	32,138 32,238	214 216	0	0	0
32,139	32,236	218	0	0	0
32,339	32,438	220	0	0	0
32,439	32,538	222	0	0	0
32,539 32,639	32,638 32,738	224 226	0	0	0
32,739	32,838	228	0	0	0
32,839	32,938	230	0	0	0
32,939 33,039	33,038 33,138	232 234	0 0	0	0
33,139	33,238	236	0	0	0
33,239	33,338	238 240	0 0	0	0
33,339 33,439	33,438 33,538	242	0	0	0
33,539	33,638	244	0	0	0
33,639	33,738	246	0	0	0
33,739 33,839	33,838 33,938	248 250	0	0	0
33,939	34,038	252	0	0	0
34,039	34,138	254	0	0	0
34,139 34,239	34,238 34,338	256 258	0	0	0
34,339	34,438	260	0	0	0
34,439	34,538	262	0	0	0
34,539 34,639	34,638 34,738	264 266	0	0	0
34,739	34,838	268	0	0	0
34,839	34,938	270	0	0	0
34,939 35,039	35,038 35,138	272 274	0 0	0 0	0
35,139	35,238	276	0	0	0
35,239 35,339	35,338 35,438	278 280	0	0	0

Continued on next page.

Head of Household

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

(continued)

This table gives you credit of \$8,088 for your standard deduction, \$109 for your personal exemption credit, and \$337 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 Inc	ome is		Num	ber	
At	But not		of Depe		
Least	over	0	1	2	3
35,439	35,538	282	0	0	0
35,539	35,638	284	0	0	0
35,639 35,739	35,738 35,838	286 288	0	0	0
35,839	35,938	290	0	0	0
35,939	36,038	292	0	0	0
36,039	36,138	292 294	0	0	0
36,139	36,238	296	0	0	0
36,239	36,338	298	0	0	0
36,339	36,438	300	0	0	0
36,439	36,538	302	0	0	0
36,539	36,638	304	0	0	0
36,639	36,738	306	0	0	0
36,739	36,838	308	0	0	0
36,839	36,938	310	0	0	0
36,939	37,038	312	0	0	0
37,039	37,138	314	0	0	0
37,139 37,239	37,238 37,338	316 318	0	0	0
37,239	37,438	320	0	0	0
	-	322	0	0	0
37,439 37,539	37,538 37,638	324	0	0	0
37,639	37,738	326	0	0	0
37,739	37,838	328	0	0	0
37,839	37,938	330	0	0	0
37,939	38,038	332	0	0	0
38,039	38,138	334	0	0	0
38,139	38,238	336	0	0	0
38,239	38,338	338	1 3	0 0	0 0
38,339	38,438	340			
38,439	38,538	342	5	0	0
38,539 38,639	38,638 38,738	344 346	7 9	0	0
38,739	38,838	348	11	0	0
38,839	38,938	350	13	Ö	ő
38,939	39,038	352	15	0	0
39,039	39,138	354	17	0	0
39,139	39,238	356	19	0	0
39,239	39,338	358	21	0	0
39,339	39,438	360	23	0	0
39,439	39,538	362	25	0	0
39,539	39,638	364	27	0	0
39,639 39,739	39,738 39,838	366 368	29 31	0	0
39,739	39,938	370	33	0	0
39,939	40,038		35	0	0
40,039	40,038	372 374	35 37	0	0
40,139	40,238	376	39	0	0
40,239	40,338	378	41	0	0
40,339	40,438	380	43	0	0
40,439	40,538	382	45	0	0
40,539	40,638	384	47	0	0
40,639	40,738	386	49	0	0
40,739	40,838	388	51 52	0	0
40,839	40,938	390	53	0	0

If Your Inc			Num		
. At	But not	_	of Depe		
Least	over	0	1	2	3
40,939	41,038	392	55	0	0
41,039	41,138	394	57	0	0
41,139	41,238	396	59	0	0
41,239	41,338	398	61	0	0
41,339	41,438	400	63	0	0
41.439	41.538	402	65	0	0
41,539	41,638	404	67	Ö	Ō
41,639	41,738	406	69	0	0
41,739	41,838	408	71	0	0
41,839	41,938	410	73	0	0
41,939	42,038	412	75	0	0
42,039	42,138	414	77	0	0
42,139	42,238	416	79	Ö	0
42,239	42,338	418	81	0	0
42,339	42,438	420	83	Ö	Õ
42,439	42,538	422	85	0	0
42,439	42,536 42,638	422 424	87	0	0
42,639	42,738	426	89	0	0
42,739	42,838	428	91	0	0
42,839	42,938	430	93	0	0
42,939	43,038	432	95	0	0
42,939	43,138	434	93 97	0	0
43,139	43,238	436	99	0	0
43,239	43,338	438	101	0	0
43,339	43,438	440	103	Ö	0
43,439 43,539	43,538	442 444	105	0 0	0
43,639	43,638 43,738	446	107 109	0	0
43,739	43,838	448	111	0	0
43,839	43,938	450	113	0	0
				0	0
43,939 44,039	44,038 44,138	452 454	115 117	0	0
44,139	44,138	456	119	0	0
44,239	44,338	458	121	0	0
44,339	44,438	460	123	0	0
44,439	44.538		125	0	
44,439	44,536	462 464	123	0	0
44,639	44,738	466	129	0	0
44,739	44,838	468	131	0	0
44,839	44,938	470	133	0	0
44,939	45,038	472	135	0	0
44,939	45,038 45,138	472 474	137	0	0
45,139	45,138	474	139	0	0
45,239	45,338	478	141	0	0
45,339	45,438	481	144	Ö	0
	45,538		148	0	
45,439 45,539	45,536 45,638	485 489	152	0	0 0
45,639	45,738	493	156	0	0
45,739	45,838	497	160	0	0
45,839	45,938	501	164	0	0
45,939	46,038	505	168	0	0
46,039	46,138	509	172	0	0
46,139	46,238	513	176	0	0
46,239	46,338	517	180	0	0
46,339	46,438	521	184	Ö	Ö
	-,				-

If Your Inc At Least	ome is But not over	Number of Dependents 0 1 2				
46,439	46,538	525	188	0	0	
46,539 46,639	46,638 46,738	529 533	192 196	0	0	
46,739	46,838	537	200	0	0	
46,839	46,938	541	204	0	0	
46,939 47,039	47,038 47,138	545 549	208 212	0 0	0	
47,139	47,238	553	216	0	0	
47,239 47,339	47,338 47,438	557 561	220 224	0 0	0	
47,439	47,538	565	228	0	0	
47,539 47,639	47,638 47,738	569 573	232 236	0	0	
47,739	47,838	577	240	0	0	
47,839	47,938	581	244	0	0	
47,939 48,039	48,038 48,138	585 589	248 252	0 0	0	
48,139	48,238	593	256	0	0	
48,239 48,339	48,338 48,438	597 601	260 264	0 0	0	
48,439	48,538	605	268	0	0	
48,539 48,639	48,638 48,738	609 613	272 276	0	0	
48,739	48,838	617	280	0	0	
48,839	48,938	621	284	0	0	
48,939 49,039	49,038 49,138	625 629	288 292	0 0	0	
49,139	49,238	633	296	0	0	
49,239 49,339	49,338 49,438	637 641	300 304	0 0	0	
49,439	49,538	645	308	0	0	
49,539 49,639	49,638 49,738	649 653	312 316	0	0	
49,739	49,838	657	320	0	0	
49,839	49,938	661	324	0	0	
49,939 50,039	50,038 50,138	665 669	328 332	0 0	0	
50,139	50,238	673	336	0	0	
50,239 50,339	50,338 50,438	677 681	340 344	3 7	0	
50,439	50,538	685	348	11	0	
50,539 50,639	50,638 50,738	689 693	352 356	15 19	0	
50,739	50,838	697	360	23	0	
50,839 50,939	50,938 51,038	701 705	364 368	27 31	0	
51,039	51,138	709	372	35	0	
51,139 51,239	51,238 51,338	713 717	376 380	39 43	0	
51,339	51,438	721	384	47	0	
51,439	51,538	725	388	51	0	
51,539 51,639	51,638 51,738	729 733	392 396	55 59	0	
51,739	51,838 51,938	737 741	400	63	0	

Head of Household

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

(continued)

This table gives you credit of \$8,088 for your standard deduction, \$109 for your personal exemption credit, and \$337 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 Inc	come is But not	Number of Dependents			
Least	over	0	1	2	3
51,939	52,038	745	408	71	0
52,039	52,138	749	412	75	Õ
52,139	52,238	753	416	79	0
52,239	52,338	757	420	83	0
52,339	52,438	761	424	87	0
52,439	52,538	765	428	91	0
52,539	52,638	769	432	95	0
52,639	52,738	773	436	99	0
52,739	52,838	777	440	103	0
52,839	52,938	781	444	107	0
52,939	53.038	785	448	111	0
53,039	53,138	789	452	115	0
53,139	53,238	793	456	119	0
53,239	53,338	797	460	123	0
53,339	53,438	801	464	127	0
53,439	53,538	805	468	131	0
53,539	53,638	809	472	135	0
53,639	53,738	813	476	139	0
53,739	53,838	817	480	143	0
53,839	53,938	821	484	147	0
53,939	54,038	825	488	151	0
54,039	54,138	829	492	155	0
54,139	54,238	833	496	159	0
54,239	54,338	837	500	163	0
54,339	54,438	841	504	167	0
54,439	54,538	845	508	171	0
54,539	54,638	849	512	175	0
54,639	54,738	853	516	179	0
54,739	54,838	857	520	183	0
54,839	54,938	861	524	187	0
54,939	55,038	865	528	191	0
55,039	55,138	869	532	195	0
55,139	55,238	873	536	199	0
55,239	55,338	877	540	203	0
55,339	55,438	881	544	207	0
55,439	55,538	885	548	211	0
55,539	55,638	889	552	215	0
55,639	55,738	893	556	219	0
55,739	55,838	897	560	223	0
55,839	55,938	901	564	227	0
55,939	56,038	905	568	231	0
56,039	56,138	910	573	236	0
56,139	56,238	916	579	242	0
56,239	56,338	922	585	248	0
56,339	56,438	928	591	254	0
56,439	56,538	934	597	260	0
56,539	56,638	940	603	266	0
56,639	56,738	946	609	272	0
56,739	56,838 56,038	952 058	615 621	278	0
56,839	56,938	958	621	284	0
56,939	57,038	964	627	290	0
57,039	57,138	970	633	296	0
57,139	57,238 57,338	976	639	302	0
57,239 57,339	57,338 57,438	982 988	645 651	308 314	0
01,009	01,400	900	UUI	014	U

If Your Inc	come is			nber	
At Least	But not over	0	of Depo	endents 2	3
			•		
57,439 57,539	57,538 57,638	994 1,000	657 663	320 326	0 0
57,639	57,738	1,006	669	332	0
57,739	57,838	1,012	675	338	1
57,839	57,938	1,018	681	344	7
57,939	58,038	1,024	687	350	13
58,039	58,138	1,030	693	356	19
58,139 58,239	58,238 58,338	1,036 1,042	699 705	362 368	25 31
58,339	58,438	1,048	711	374	37
58,439	58,538	1,054	717	380	43
58,539	58,638	1,060	723	386	49
58,639	58,738	1,066	729	392	55
58,739	58,838	1,072	735	398	61 67
58,839	58,938	1,078	741	404	67
58,939 59,039	59,038 59,138	1,084 1,090	747 753	410 416	73 79
59,139	59,238	1,096	759	422	85
59,239	59,338	1,102	765	428	91
59,339	59,438	1,108	771	434	97
59,439	59,538	1,114	777	440	103
59,539	59,638	1,120	783	446	109
59,639 59,739	59,738 59,838	1,126 1,132	789 795	452 458	115 121
59,839	59,938	1,138	801	464	127
59,939	60,038	1,144	807	470	133
60,039	60,138	1,150	813	476	139
60,139	60,238	1,156	819	482	145
60,239	60,338	1,162	825	488	151
60,339	60,438	1,168	831	494	157
60,439 60,539	60,538 60,638	1,174 1,180	837 843	500 506	163 169
60,639	60,738	1,186	849	512	175
60,739	60,838	1,192	855	518	181
60,839	60,938	1,198	861	524	187
60,939	61,038	1,204	867	530	193
61,039	61,138	1,210	873	536	199
61,139 61,239	61,238 61,338	1,216 1,222	879 885	542 548	205 211
61,339	61,438	1,228	891	554	217
61,439	61,538	1,234	897	560	223
61,539	61,638	1,240	903	566	229
61,639	61,738	1,246	909	572	235
61,739 61,839	61,838	1,252	915	578 584	241
<u> </u>	61,938	1,258	921	584	247
61,939 62,039	62,038 62,138	1,264 1,270	927 933	590 596	253 259
62,139	62,238	1,276	939	602	265
62,239	62,338	1,282	945	608	271
62,339	62,438	1,288	951	614	277
62,439	62,538	1,294	957	620	283
62,539	62,638	1,300	963	626	289
62,639 62,739	62,738 62,838	1,306 1,312	969 975	632 638	295 301
62,839	62,938	1,318	981	644	307

If Your Inc		Number			
At Least	But not over	0	of Dep	endents 2	3
62,939	63,038	1,324	987	650	313
63,039	63,138	1,330	993	656	319
63,139 63,239	63,238 63,338	1,336 1,342	999 1,005	662 668	325 331
63,339	63,438	1,348	1,011	674	337
63,439	63,538	1,354	1,017	680	343
63,539	63,638	1,360	1,023	686	349
63,639 63,739	63,738 63,838	1,366 1,372	1,029 1,035	692 698	355 361
63,839	63,938	1,378	1,041	704	367
63,939	64,038	1,384	1,047	710	373
64,039	64,138	1,390 1,396	1,053	716	379
64,139 64,239	64,238 64,338	1,402	1,059 1,065	722 728	385 391
64,339	64,438	1,408	1,003	734	397
64,439	64,538	1,414	1,077	740	403
64,539	64,638	1,420	1,083	746	409
64,639 64,739	64,738 64,838	1,426 1,432	1,089 1.095	752 758	415 421
64,839	64,938	1,438	1,101	764	427
64,939	65,038	1,444	1,107	770	433
65,039	65,138	1,450	1,113 1,119	776	439 445
65,139 65,239	65,238 65,338	1,456 1,462	1,119	782 788	445
65,339	65,438	1,468	1,131	794	457
65,439	65,538	1,474	1,137	800	463
65,539 65,639	65,638 65,738	1,480 1,486	1,143 1,149	806 812	469 475
65,739	65,838	1,492	1,155	818	481
65,839	65,938	1,498	1,161	824	487
65,939	66,038	1,504	1,167	830	493
66,039 66,139	66,138 66,238	1,510 1,516	1,173 1,179	836 842	499 505
66,239	66,338	1,522	1,175	848	511
66,339	66,438	1,528	1,191	854	517
66,439	66,538	1,534	1,197	860	523
66,539 66,639	66,638 66,738	1,540 1,546	1,203 1,209	866 872	529 535
66,739	66,838	1,552	1,215	878	541
66,839	66,938	1,558	1,221	884	547
66,939	67,038	1,564	1,227	890	553
67,039 67,139	67,138 67,238	1,570 1,576	1,233 1,239	896 902	559 565
67,239	67,338	1,582	1,239	908	571
67,339	67,438	1,588	1,251	914	577
67,439	67,538	1,594	1,257	920	583
67,539 67,639	67,638 67,738	1,602 1,610	1,265 1,273	928 936	591 599
67,739	67,838	1,618	1,273	944	607
67,839	67,938	1,626	1,289	952	615
67,939	68,038	1,634	1,297	960	623
68,039 68,139	68,138 68,238	1,642 1,650	1,305 1,313	968	631
68,239	68,338	1,658	1,313	976 984	647
68,339	68,438	1,666	1,329	992	655

Head of Household

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

(continued)

This table gives you credit of \$8,088 for your standard deduction, \$109 for your personal exemption credit, and \$337 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 Inc	ome is But not		Number of Dependents		
Least	over	0	01 Dep	2	3
68,439	68,538	1,674	1,337	1,000	663
68,539	68,638	1,682	1,345	1,008	671
68,639	68,738	1,690	1,353	1,016	679
68,739	68,838	1,698	1,361	1,024	687
68,839	68,938	1,706	1,369	1,032	695
68,939	69,038	1,714	1,377	1,040	703
69,039	69,138	1,722	1,385	1,048	711
69,139 69,239	69,238 69,338	1,730 1,738	1,393 1,401	1,056 1,064	719 727
69,339	69,438	1,746	1,409	1,004	735
· ·		1,754	1,417		
69,439 69,539	69,538 69,638	1,762	1,417	1,080 1,088	743 751
69,639	69,738	1,770	1,433	1,096	759
69,739	69,838	1,778	1,441	1,104	767
69,839	69,938	1,786	1,449	1,112	775
69,939	70,038	1,794	1,457	1,120	783
70,039	70,138	1,802	1,465	1,128	791
70,139	70,238	1,810	1,473	1,136	799
70,239	70,338	1,818	1,481	1,144	807
70,339	70,438	1,826	1,489	1,152	815
70,439	70,538	1,834	1,497	1,160	823
70,539 70,639	70,638 70,738	1,842 1,850	1,505 1,513	1,168 1,176	831 839
70,739	70,738	1,858	1,521	1,170	847
70,839	70,938	1,866	1,529	1,192	855
70,939	71,038	1,874	1,537	1,200	863
71,039	71,138	1,882	1,545	1,208	871
71,139	71,238	1,890	1,553	1,216	879
71,239	71,338	1,898	1,561	1,224	887
71,339	71,438	1,906	1,569	1,232	895
71,439	71,538	1,914	1,577	1,240	903
71,539	71,638	1,922	1,585	1,248	911
71,639 71,739	71,738 71,838	1,930 1,938	1,593 1,601	1,256 1,264	919 927
71,839	71,938	1,946	1,609	1,272	935
71,939	72,038	1,954	1,617	1,280	943
72,039	72,138	1,962	1,625	1,288	951
72,139	72,238	1,970	1,633	1,296	959
72,239	72,338	1,978	1,641	1,304	967
72,339	72,438	1,986	1,649	1,312	975
72,439	72,538	1,994	1,657	1,320	983
72,539	72,638	2,002	1,665	1,328	991
72,639 72,739	72,738 72,838	2,010 2,018	1,673 1,681	1,336 1,344	999 1,007
72,839	72,938	2,016	1,689	1,352	1,007
72,939	73,038	2,034	1,697	1,360	1,023
73,039	73,138	2,042	1,705	1,368	1,020
73,139	73,238	2,050	1,713	1,376	1,039
73,239	73,338	2,058	1,721	1,384	1,047
73,339	73,438	2,066	1,729	1,392	1,055
73,439	73,538	2,074	1,737	1,400	1,063
73,539	73,638	2,082	1,745	1,408	1,071
73,639	73,738	2,090	1,753	1,416	1,079
73,739 73,839	73,838 73,938	2,098 2,106	1,761 1,769	1,424 1,432	1,087 1,095
10,003	10,500	۷,100	1,100	1,702	1,030

If Your Inc					
At Least	But not over	of Dependents 0 1 2 3			
73,939	74,038	2,114	1,777	1,440	1,103
74,039	74,038	2,114	1,785	1,448	1,111
74,139	74,238	2,130	1,793	1,456	1,119
74,239	74,338	2,138	1,801	1,464	1,127
74,339	74,438	2,146	1,809	1,472	1,135
74,439	74,538	2,154	1,817	1,480	1,143
74,539 74,639	74,638 74,738	2,162 2,170	1,825 1.833	1,488 1,496	1,151 1,159
74,739	74,738	2,178	1,841	1,430	1,167
74,839	74,938	2,186	1,849	1,512	1,175
74,939	75,038	2,194	1,857	1,520	1,183
75,039	75,138	2,202	1,865	1,528	1,191
75,139	75,238	2,210	1,873	1,536	1,199
75,239	75,338	2,218	1,881	1,544	1,207
75,339	75,438	2,226	1,889	1,552	1,215
75,439	75,538	2,234 2,242	1,897	1,560	1,223
75,539 75,639	75,638 75,738	2,242	1,905 1,913	1,568 1,576	1,231 1,239
75,739	75,838	2,258	1,921	1,584	1,247
75,839	75,938	2,266	1,929	1,592	1,255
75,939	76,038	2,274	1,937	1,600	1,263
76,039	76,138	2,282	1,945	1,608	1,271
76,139	76,238	2,290	1,953	1,616	1,279
76,239 76,339	76,338 76,438	2,298 2,306	1,961 1,969	1,624 1,632	1,287 1,295
76.439	76,538	2,314	1,977	1,640	1,303
76,539	76,638	2,314	1,985	1,648	1,311
76,639	76,738	2,330	1,993	1,656	1,319
76,739	76,838	2,338	2,001	1,664	1,327
76,839	76,938	2,346	2,009	1,672	1,335
76,939	77,038	2,354	2,017	1,680	1,343
77,039 77,139	77,138 77,238	2,362 2,370	2,025 2,033	1,688 1,696	1,351 1,359
77,239	77,338	2,378	2,041	1,704	1,367
77,339	77,438	2,386	2,049	1,712	1,375
77,439	77,538	2,394	2,057	1,720	1,383
77,539	77,638	2,402	2,065	1,728	1,391
77,639	77,738	2,410	2,073	1,736 1,744	1,399
77,739 77,839	77,838 77,938	2,418 2,426	2,081 2,089	1,744	1,407 1,415
77,939	78,038	2,434	2,007	1,760	1,423
78,039	78,138	2,434	2,105	1,768	1,431
78,139	78,238	2,450	2,113	1,776	1,439
78,239	78,338	2,459	2,122	1,785	1,448
78,339	78,438	2,468	2,131	1,794	1,457
78,439	78,538	2,478	2,141	1,804	1,467
78,539 78,639	78,638 78,738	2,487 2,496	2,150 2,159	1,813 1,822	1,476 1,485
78,739	78,838	2,505	2,168	1,831	1,494
78,839	78,938	2,515	2,178	1,841	1,504
78,939	79,038	2,524	2,187	1,850	1,513
79,039	79,138	2,533	2,196	1,859	1,522
79,139	79,238	2,543	2,206	1,869	1,532
79,239 79,339	79,338 79,438	2,552 2,561	2,215 2,224	1,878 1,887	1,541 1,550
15,335	13,430	۷,50 ا	۷,۷۷4	1,007	1,000

If Your Inc						
At Least	But not over	0	of Dep 1	endents 2	3	
79,439	79,538	2,571	2,234	1,897	1,560	
79,539	79,638	2,580	2,243	1,906	1,569	
79,639 79,739	79,738 79,838	2,589 2,598	2,252 2,261	1,915 1,924	1,578 1,587	
79,839	79,938	2,608	2,271	1,934	1,597	
79,939	80,038	2,617	2,280	1,943	1,606	
80,039	80,138	2,626	2,289	1,952	1,615	
80,139 80,239	80,238 80,338	2,636 2,645	2,299 2,308	1,962 1,971	1,625 1,634	
80,339	80,438	2,654	2,317	1,980	1,643	
80,439	80,538	2,664	2,327	1,990	1,653	
80,539	80,638	2,673	2,336	1,999	1,662	
80,639	80,738	2,682	2,345	2,008	1,671	
80,739 80,839	80,838 80,938	2,691 2,701	2,354 2,364	2,017 2,027	1,680 1,690	
80,939	81,038	2,710	2,373	2,036	1,699	
81,039	81,138	2,719	2,382	2,045	1,708	
81,139	81,238	2,729	2,392	2,055	1,718	
81,239 81,339	81,338 81,438	2,738 2,747	2,401 2,410	2,064 2,073	1,727 1,736	
81,439	81,538	2,757	2,420	2,083	1,746	
81,539	81,638	2,766	2,429	2,000	1,755	
81,639	81,738	2,775	2,438	2,101	1,764	
81,739 81,839	81,838 81,938	2,784 2,794	2,447 2,457	2,110 2,120	1,773 1,783	
81,939	82,038	2,803	2,466	2,129	1,792	
82,039	82,138	2,812	2,400	2,129	1,792	
82,139	82,238	2,822	2,485	2,148	1,811	
82,239 82,339	82,338 82,438	2,831 2,840	2,494 2,503	2,157 2,166	1,820	
					1,829	
82,439 82,539	82,538 82,638	2,850 2,859	2,513 2,522	2,176 2,185	1,839 1,848	
82,639	82,738	2,868	2,531	2,194	1,857	
82,739	82,838	2,877	2,540	2,203	1,866	
82,839	82,938	2,887	2,550	2,213	1,876	
82,939 83,039	83,038 83,138	2,896 2,905	2,559 2,568	2,222 2,231	1,885 1,894	
83,139	83,238	2,915	2,578	2,241	1,904	
83,239	83,338	2,924	2,587	2,250	1,913	
83,339	83,438	2,933	2,596	2,259	1,922	
83,439 83,539	83,538 83,638	2,943 2,952	2,606 2,615	2,269 2,278	1,932 1,941	
83,639	83,738	2,961	2,624	2,270	1,950	
83,739	83,838	2,970	2,633	2,296	1,959	
83,839	83,938	2,980	2,643	2,306	1,969	
83,939 84,039	84,038	2,989	2,652	2,315	1,978	
84,139	84,138 84,238	2,998 3,008	2,661 2,671	2,324 2,334	1,987 1,997	
84,239	84,338	3,017	2,680	2,343	2,006	
84,339	84,438	3,026	2,689	2,352	2,015	
84,439	84,538	3,036	2,699	2,362	2,025	
84,539 84,639	84,638 84,738	3,045 3,054	2,708 2,717	2,371 2,380	2,034 2,043	
84,739	84,838	3,063	2,726	2,389	2,052	
84,839	84,938	3,073	2,736	2,399	2,062	

Head of Household

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

(continued)

This table gives you credit of \$8,088 for your standard deduction, \$109 for your personal exemption credit, and \$337 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					
At	But not			endents	
Least	over	0	1	2	3
84,939	85,038	3,082	2,745	2,408	2,071
85,039 85,139	85,138 85,238	3,091 3,101	2,754 2,764	2,417 2,427	2,080 2,090
85,239	85,338	3,110	2,773	2,436	2,099
85,339	85,438	3,119	2,782	2,445	2,108
85,439	85,538	3,129	2,792	2,455	2,118
85,539	85,638	3,138	2,801	2,464	2,127
85,639	85,738	3,147	2,810	2,473	2,136
85,739	85,838	3,156	2,819	2,482	2,145
85,839	85,938	3,166	2,829	2,492	2,155
85,939	86,038	3,175	2,838	2,501	2,164
86,039 86,139	86,138 86,238	3,184 3,194	2,847 2,857	2,510 2,520	2,173 2,183
86,239	86,338	3,203	2,866	2,529	2,192
86,339	86,438	3,212	2,875	2,538	2,201
86,439	86,538	3,222	2,885	2,548	2,211
86,539	86,638	3,231	2,894	2,557	2,220
86,639	86,738	3,240	2,903	2,566	2,229
86,739	86,838	3,249	2,912	2,575	2,238
86,839	86,938	3,259	2,922	2,585	2,248
86,939	87,038	3,268	2,931	2,594	2,257
87,039 87,139	87,138 87,238	3,277 3,287	2,940 2,950	2,603 2,613	2,266 2,276
87,239	87,338	3,296	2,959	2,622	2,285
87,339	87,438	3,305	2,968	2,631	2,294
87,439	87,538	3,315	2,978	2,641	2,304
87,539	87,638	3,324	2,987	2,650	2,313
87,639	87,738	3,333	2,996	2,659	2,322
87,739 87,839	87,838 87,938	3,342 3,352	3,005 3,015	2,668 2,678	2,331 2,341
87,939	88,038	3,361	-		2,350
88,039	88,138	3,370	3,024 3,033	2,687 2,696	2,359
88,139	88,238	3,380	3,043	2,706	2,369
88,239	88,338	3,389	3,052	2,715	2,378
88,339	88,438	3,398	3,061	2,724	2,387
88,439	88,538	3,408	3,071	2,734	2,397
88,539	88,638	3,417	3,080	2,743	2,406
88,639 88,739	88,738 88,838	3,426 3,435	3,089	2,752 2,761	2,415 2,424
88,839	88,938	3,445	3,108	2,771	2,434
88,939	89,038	3,454	3,117	2,780	2,443
89,039	89,138	3,463	3,126	2,789	2,452
89,139	89,238	3,473	3,136	2,799	2,462
89,239	89,338	3,482	3,145	2,808	2,471
89,339	89,438	3,491	3,154	2,817	2,480
89,439	89,538	3,501	3,164	2,827	2,490
89,539 89,639	89,638 89,738	3,510 3,519	3,173 3,182	2,836 2,845	2,499 2,508
89,739	89,838	3,528	3,191	2,854	2,517
89,839	89,938	3,538	3,201	2,864	2,527
89,939	90,038	3,547	3,210	2,873	2,536
90,039	90,138	3,556	3,219	2,882	2,545
90,139	90,238	3,566	3,229	2,892	2,555
90,239 90,339	90,338 90,438	3,575 3,584	3,238 3,247	2,901 2,910	2,564 2,573
50,008	50,430	0,004	0,41	۷,۶۱۷	۷,010

Number Of Dependents Of	
90,439 90,538 3,594 3,257 2,920 2,583 90,539 90,638 3,603 3,266 2,929 2,593 90,639 90,738 3,612 3,275 2,938 2,601 90,839 90,938 3,631 3,294 2,957 2,620 90,939 91,038 3,640 3,303 2,966 2,629 91,039 91,138 3,649 3,312 2,975 2,636 91,139 91,238 3,659 3,322 2,985 2,644 91,239 91,338 3,668 3,331 2,994 2,657 91,339 91,438 3,677 3,340 3,003 2,666 91,439 91,538 3,687 3,350 3,013 2,670 91,539 91,638 3,696 3,359 3,022 2,688 91,639 91,738 3,705 3,368 3,031 2,699 91,839 91,838 3,714 3,377 3,040 <t< th=""><th></th></t<>	
90,539 90,638 3,603 3,266 2,929 2,593 90,639 90,738 3,612 3,275 2,938 2,601 90,739 90,838 3,621 3,284 2,947 2,611 90,839 90,938 3,631 3,294 2,957 2,621 90,939 91,038 3,640 3,303 2,966 2,629 91,039 91,138 3,649 3,312 2,975 2,631 91,139 91,238 3,659 3,322 2,985 2,644 91,239 91,338 3,668 3,331 2,994 2,655 91,339 91,438 3,677 3,340 3,003 2,666 91,439 91,538 3,687 3,350 3,013 2,679 91,539 91,638 3,696 3,359 3,022 2,688 91,639 91,738 3,705 3,368 3,031 2,694 91,739 91,838 3,714 3,377 3,040 <t< th=""><th>3</th></t<>	3
90,639 90,738 3,612 3,275 2,938 2,601 90,739 90,838 3,621 3,284 2,947 2,610 90,839 90,938 3,631 3,294 2,957 2,621 90,939 91,038 3,640 3,303 2,966 2,629 91,039 91,138 3,649 3,312 2,975 2,631 91,139 91,238 3,659 3,322 2,985 2,644 91,239 91,338 3,668 3,331 2,994 2,65 91,339 91,438 3,677 3,340 3,003 2,660 91,539 91,538 3,668 3,359 3,022 2,689 91,539 91,638 3,696 3,359 3,022 2,689 91,739 91,838 3,705 3,368 3,031 2,699 91,739 91,838 3,714 3,377 3,040 2,721 91,839 91,938 3,724 3,405 3,068 <td< th=""><th>3</th></td<>	3
90,739 90,838 3,621 3,284 2,947 2,610 90,839 90,938 3,631 3,294 2,957 2,620 90,939 91,038 3,640 3,303 2,966 2,629 91,039 91,138 3,649 3,312 2,975 2,636 91,139 91,238 3,659 3,322 2,985 2,644 91,239 91,338 3,668 3,331 2,994 2,657 91,339 91,438 3,677 3,340 3,003 2,666 91,439 91,538 3,687 3,350 3,013 2,670 91,539 91,638 3,696 3,359 3,022 2,688 91,639 91,738 3,705 3,368 3,031 2,699 91,739 91,838 3,714 3,377 3,040 2,703 91,839 91,938 3,724 3,405 3,068 2,73 92,039 92,138 3,742 3,405 3,068 <td< th=""><th></th></td<>	
90,839 90,938 3,631 3,294 2,957 2,620 90,939 91,038 3,640 3,303 2,966 2,629 91,039 91,138 3,649 3,312 2,975 2,638 91,139 91,238 3,659 3,322 2,985 2,644 91,239 91,338 3,668 3,331 2,994 2,657 91,339 91,438 3,677 3,340 3,003 2,666 91,539 91,538 3,687 3,350 3,013 2,670 91,539 91,638 3,696 3,359 3,022 2,688 91,639 91,738 3,705 3,368 3,031 2,699 91,739 91,838 3,714 3,377 3,040 2,703 91,939 91,938 3,724 3,877 3,040 2,703 92,039 92,138 3,742 3,405 3,068 2,731 92,139 92,238 3,752 3,415 3,078 <t< th=""><th></th></t<>	
90,939 91,038 3,640 3,303 2,966 2,629 91,039 91,138 3,649 3,312 2,975 2,636 91,139 91,238 3,659 3,322 2,985 2,644 91,239 91,338 3,668 3,331 2,994 2,657 91,339 91,438 3,677 3,340 3,003 2,666 91,439 91,538 3,696 3,359 3,022 2,688 91,539 91,638 3,696 3,359 3,022 2,688 91,639 91,738 3,705 3,368 3,031 2,699 91,739 91,838 3,714 3,377 3,040 2,70 91,839 91,938 3,724 3,405 3,068 2,73 92,039 92,138 3,742 3,405 3,068 2,73 92,139 92,238 3,752 3,415 3,087 2,74 92,239 92,338 3,761 3,424 3,087 2,	
91,039 91,138 3,649 3,312 2,975 2,638 91,139 91,238 3,659 3,322 2,985 2,644 91,239 91,338 3,668 3,331 2,994 2,65 91,339 91,438 3,677 3,340 3,003 2,660 91,439 91,538 3,696 3,359 3,022 2,688 91,539 91,638 3,696 3,359 3,022 2,688 91,739 91,838 3,705 3,368 3,031 2,699 91,739 91,838 3,714 3,377 3,040 2,703 91,839 91,938 3,724 3,387 3,050 2,713 91,939 92,038 3,733 3,396 3,059 2,722 92,039 92,138 3,742 3,405 3,068 2,73 92,139 92,338 3,761 3,424 3,087 2,750 92,339 92,438 3,770 3,433 3,096	
91,139 91,238 3,659 3,322 2,985 2,644 91,239 91,338 3,668 3,331 2,994 2,657 91,339 91,438 3,677 3,340 3,003 2,666 91,439 91,538 3,687 3,350 3,013 2,670 91,539 91,638 3,696 3,359 3,022 2,688 91,739 91,838 3,714 3,377 3,040 2,703 91,839 91,938 3,724 3,387 3,050 2,713 91,939 92,038 3,733 3,396 3,059 2,722 92,039 92,138 3,742 3,405 3,068 2,731 92,139 92,238 3,752 3,415 3,078 2,744 92,239 92,338 3,761 3,424 3,087 2,759 92,439 92,538 3,780 3,443 3,106 2,769 92,539 92,638 3,789 3,452 3,115 <t< th=""><th></th></t<>	
91,239 91,338 3,668 3,331 2,994 2,655 91,339 91,438 3,677 3,340 3,003 2,660 91,439 91,538 3,687 3,350 3,013 2,670 91,539 91,638 3,696 3,359 3,022 2,680 91,639 91,738 3,705 3,368 3,031 2,694 91,739 91,838 3,714 3,377 3,040 2,700 91,839 91,938 3,724 3,387 3,050 2,711 91,939 92,038 3,733 3,396 3,059 2,722 92,039 92,138 3,742 3,405 3,068 2,73 92,139 92,238 3,752 3,415 3,087 2,74 92,239 92,338 3,761 3,424 3,087 2,75 92,339 92,438 3,770 3,433 3,096 2,75 92,539 92,638 3,780 3,443 3,106 2,	
91,339 91,438 3,677 3,340 3,003 2,660 91,439 91,538 3,687 3,350 3,013 2,670 91,539 91,638 3,696 3,359 3,022 2,680 91,639 91,738 3,705 3,368 3,031 2,694 91,739 91,838 3,714 3,377 3,040 2,700 91,839 91,938 3,724 3,387 3,050 2,711 91,939 92,038 3,733 3,396 3,059 2,722 92,039 92,138 3,742 3,405 3,068 2,73 92,139 92,238 3,752 3,415 3,078 2,74 92,239 92,338 3,761 3,424 3,087 2,75 92,339 92,438 3,770 3,433 3,096 2,75 92,539 92,638 3,780 3,443 3,106 2,76 92,539 92,638 3,780 3,447 3,133 2,7	
91,439 91,538 3,687 3,350 3,013 2,670 91,539 91,638 3,696 3,359 3,022 2,688 91,639 91,738 3,705 3,368 3,031 2,699 91,739 91,838 3,714 3,377 3,040 2,703 91,839 91,938 3,724 3,387 3,050 2,713 91,939 92,038 3,733 3,396 3,059 2,722 92,039 92,138 3,742 3,405 3,068 2,733 92,139 92,238 3,752 3,415 3,078 2,74 92,239 92,338 3,761 3,424 3,087 2,75 92,339 92,438 3,770 3,433 3,096 2,75 92,439 92,538 3,780 3,443 3,106 2,76 92,539 92,638 3,789 3,452 3,115 2,77 92,639 92,738 3,807 3,470 3,133 2,7	
91,539 91,638 3,696 3,359 3,022 2,688 91,639 91,738 3,705 3,368 3,031 2,694 91,739 91,838 3,714 3,377 3,040 2,703 91,839 91,938 3,724 3,387 3,050 2,713 91,939 92,038 3,733 3,396 3,059 2,723 92,039 92,138 3,742 3,405 3,068 2,73 92,139 92,238 3,752 3,415 3,087 2,74 92,239 92,338 3,761 3,424 3,087 2,75 92,339 92,438 3,770 3,433 3,096 2,75 92,439 92,538 3,780 3,443 3,106 2,75 92,539 92,638 3,789 3,452 3,115 2,77 92,639 92,738 3,867 3,470 3,133 2,79 92,839 92,938 3,817 3,480 3,143 2,80<	
91,639 91,738 3,705 3,368 3,031 2,694 91,739 91,838 3,714 3,377 3,040 2,703 91,839 91,938 3,724 3,387 3,050 2,713 91,939 92,038 3,733 3,396 3,059 2,723 92,139 92,138 3,742 3,405 3,068 2,73 92,139 92,238 3,752 3,415 3,087 2,74 92,239 92,338 3,761 3,424 3,087 2,759 92,339 92,438 3,770 3,433 3,096 2,759 92,439 92,538 3,780 3,443 3,106 2,769 92,539 92,638 3,789 3,452 3,115 2,769 92,639 92,738 3,780 3,447 3,133 2,799 92,839 92,838 3,807 3,470 3,133 2,799 92,839 93,138 3,826 3,489 3,152	
91,739 91,838 3,714 3,377 3,040 2,703 91,839 91,938 3,724 3,387 3,050 2,713 91,939 92,038 3,733 3,396 3,059 2,722 92,039 92,138 3,742 3,405 3,068 2,73 92,139 92,238 3,752 3,415 3,078 2,74 92,239 92,338 3,761 3,424 3,087 2,750 92,339 92,438 3,770 3,433 3,096 2,750 92,439 92,538 3,780 3,443 3,106 2,760 92,539 92,638 3,789 3,452 3,115 2,770 92,639 92,738 3,798 3,461 3,124 2,780 92,739 92,838 3,807 3,470 3,133 2,790 92,939 93,038 3,826 3,489 3,152 2,811 93,039 93,138 3,835 3,498 3,161	
91,839 91,938 3,724 3,387 3,050 2,713 91,939 92,038 3,733 3,396 3,059 2,723 92,039 92,138 3,742 3,405 3,068 2,73 92,139 92,238 3,752 3,415 3,078 2,74 92,339 92,338 3,761 3,424 3,087 2,750 92,339 92,438 3,770 3,433 3,096 2,751 92,539 92,538 3,780 3,443 3,106 2,761 92,539 92,638 3,789 3,452 3,115 2,773 92,639 92,738 3,798 3,461 3,124 2,781 92,739 92,838 3,807 3,470 3,133 2,790 92,939 93,038 3,826 3,489 3,152 2,811 93,039 93,138 3,835 3,498 3,161 2,824 93,139 93,238 3,845 3,517 3,180	
91,939 92,038 3,733 3,396 3,059 2,722 92,039 92,138 3,742 3,405 3,068 2,734 92,139 92,238 3,752 3,415 3,087 2,754 92,339 92,338 3,761 3,424 3,087 2,756 92,339 92,438 3,770 3,433 3,096 2,759 92,439 92,538 3,780 3,443 3,106 2,766 92,539 92,638 3,798 3,461 3,124 2,780 92,739 92,838 3,807 3,470 3,133 2,790 92,839 92,938 3,817 3,480 3,143 2,800 92,939 93,038 3,826 3,489 3,152 2,819 93,039 93,138 3,835 3,498 3,161 2,824 93,139 93,238 3,845 3,517 3,180 2,844 93,339 93,438 3,863 3,526 3,189 <t< th=""><th></th></t<>	
92,039 92,138 3,742 3,405 3,068 2,73 92,139 92,238 3,752 3,415 3,078 2,74 92,239 92,338 3,761 3,424 3,087 2,750 92,339 92,438 3,770 3,433 3,096 2,750 92,439 92,538 3,780 3,443 3,106 2,760 92,539 92,638 3,789 3,452 3,115 2,770 92,639 92,738 3,798 3,461 3,124 2,780 92,739 92,838 3,807 3,470 3,133 2,790 92,839 92,938 3,817 3,480 3,143 2,800 92,939 93,038 3,826 3,489 3,152 2,811 93,039 93,138 3,835 3,498 3,161 2,824 93,139 93,238 3,845 3,508 3,171 2,834 93,339 93,438 3,863 3,526 3,189	
92,139 92,238 3,752 3,415 3,078 2,74 92,239 92,338 3,761 3,424 3,087 2,750 92,339 92,438 3,770 3,433 3,096 2,750 92,439 92,538 3,780 3,443 3,106 2,760 92,539 92,638 3,789 3,452 3,115 2,770 92,639 92,738 3,798 3,461 3,124 2,780 92,739 92,838 3,807 3,470 3,133 2,790 92,839 92,938 3,817 3,480 3,143 2,800 92,939 93,038 3,826 3,489 3,152 2,811 93,039 93,138 3,835 3,498 3,161 2,824 93,139 93,238 3,845 3,508 3,171 2,834 93,339 93,438 3,863 3,526 3,189 2,852 93,439 93,538 3,873 3,536 3,199 <td< th=""><th></th></td<>	
92,239 92,338 3,761 3,424 3,087 2,750 92,339 92,438 3,770 3,433 3,096 2,750 92,439 92,538 3,780 3,443 3,106 2,760 92,539 92,638 3,789 3,452 3,115 2,770 92,639 92,738 3,798 3,461 3,124 2,780 92,739 92,838 3,807 3,470 3,133 2,790 92,839 92,938 3,817 3,480 3,143 2,800 92,939 93,038 3,826 3,489 3,152 2,819 93,039 93,138 3,835 3,498 3,161 2,824 93,139 93,238 3,845 3,508 3,171 2,834 93,339 93,438 3,863 3,526 3,189 2,852 93,439 93,538 3,873 3,536 3,199 2,862	
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92,439 92,538 3,780 3,443 3,106 2,763 92,539 92,638 3,789 3,452 3,115 2,773 92,639 92,738 3,798 3,461 3,124 2,783 92,739 92,838 3,807 3,470 3,133 2,790 92,839 92,938 3,817 3,480 3,143 2,800 92,939 93,038 3,826 3,489 3,152 2,811 93,039 93,138 3,835 3,498 3,161 2,824 93,139 93,238 3,845 3,508 3,171 2,834 93,239 93,338 3,854 3,517 3,180 2,845 93,339 93,438 3,863 3,526 3,189 2,852 93,439 93,538 3,873 3,536 3,199 2,865	
92,539 92,638 3,789 3,452 3,115 2,773 92,639 92,738 3,798 3,461 3,124 2,783 92,739 92,838 3,807 3,470 3,133 2,790 92,839 92,938 3,817 3,480 3,143 2,800 92,939 93,038 3,826 3,489 3,152 2,811 93,039 93,138 3,835 3,498 3,161 2,824 93,139 93,238 3,845 3,508 3,171 2,834 93,239 93,338 3,854 3,517 3,180 2,844 93,339 93,438 3,863 3,526 3,189 2,852 93,439 93,538 3,873 3,536 3,199 2,862	
92,639 92,738 3,798 3,461 3,124 2,783 92,739 92,838 3,807 3,470 3,133 2,790 92,839 92,938 3,817 3,480 3,143 2,800 92,939 93,038 3,826 3,489 3,152 2,819 93,039 93,138 3,835 3,498 3,161 2,824 93,139 93,238 3,845 3,508 3,171 2,834 93,239 93,338 3,854 3,517 3,180 2,845 93,339 93,438 3,863 3,526 3,189 2,852 93,439 93,538 3,873 3,536 3,199 2,862	
92,739 92,838 3,807 3,470 3,133 2,790 92,839 92,938 3,817 3,480 3,143 2,800 92,939 93,038 3,826 3,489 3,152 2,811 93,039 93,138 3,835 3,498 3,161 2,824 93,139 93,238 3,845 3,508 3,171 2,834 93,239 93,338 3,854 3,517 3,180 2,845 93,339 93,438 3,863 3,526 3,189 2,852 93,439 93,538 3,873 3,536 3,199 2,862	
92,839 92,938 3,817 3,480 3,143 2,800 92,939 93,038 3,826 3,489 3,152 2,819 93,039 93,138 3,835 3,498 3,161 2,824 93,139 93,238 3,845 3,508 3,171 2,834 93,239 93,338 3,854 3,517 3,180 2,843 93,339 93,438 3,863 3,526 3,189 2,853 93,439 93,538 3,873 3,536 3,199 2,863	
92,939 93,038 3,826 3,489 3,152 2,819 93,039 93,138 3,835 3,498 3,161 2,829 93,139 93,238 3,845 3,508 3,171 2,839 93,239 93,338 3,854 3,517 3,180 2,843 93,339 93,438 3,863 3,526 3,189 2,853 93,439 93,538 3,873 3,536 3,199 2,863	
93,039 93,138 3,835 3,498 3,161 2,824 93,139 93,238 3,845 3,508 3,171 2,834 93,239 93,338 3,854 3,517 3,180 2,844 93,339 93,438 3,863 3,526 3,189 2,852 93,439 93,538 3,873 3,536 3,199 2,862	
93,139 93,238 3,845 3,508 3,171 2,834 93,239 93,338 3,854 3,517 3,180 2,843 93,339 93,438 3,863 3,526 3,189 2,853 93,439 93,538 3,873 3,536 3,199 2,863	
93,239 93,338 3,854 3,517 3,180 2,844 93,339 93,438 3,863 3,526 3,189 2,857 93,439 93,538 3,873 3,536 3,199 2,867	
93,339 93,438 3,863 3,526 3,189 2,853 93,439 93,538 3,873 3,536 3,199 2,863	
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93,839 93,938 3,910 3,573 3,236 2,899	9
93,939 94,038 3,919 3,582 3,245 2,908	
94,039 94,138 3,928 3,591 3,254 2,91	
94,139 94,238 3,938 3,601 3,264 2,92	
94,239 94,338 3,947 3,610 3,273 2,930 94,339 94,438 3,956 3,619 3,282 2,949	
94,439 94,538 3,966 3,629 3,292 2,959	
94,539 94,638 3,975 3,638 3,301 2,964	
94,639 94,738 3,984 3,647 3,310 2,973 94,739 94,838 3,993 3,656 3,319 2,983	
94,839 94,938 4,003 3,666 3,329 2,999	
94,939 95,038 4,012 3,675 3,338 3,00 95,039 95,138 4,021 3,684 3,347 3,010	_
95,139 95,238 4,031 3,694 3,357 3,020	_
95,239 95,338 4,040 3,703 3,366 3,029	_
95,339 95,438 4,049 3,712 3,375 3,038	_
95,439 95,538 4,059 3,722 3,385 3,048	
95,539 95,638 4,068 3,731 3,394 3,05	
95,639 95,738 4,077 3,740 3,403 3,060	
95,739 95,838 4,086 3,749 3,412 3,079	
95,839 95,938 4,096 3,759 3,422 3,085	5

If Your In At Least	come is But not over	0		mber endents 2	3
95,939	96,038	4,105	3,768	3,431	3,094
96,039	96,138	4,114	3,777	3,440	3,103
96,139	96,238	4,124	3,787	3,450	3,113
96,239	96,338	4,133	3,796	3,459	3,122
96,339	96,438	4,142	3,805	3,468	3,131
96,439	96,538	4,152	3,815	3,478	
96,539	96,638	4,161	3,824	3,487	3,150
96,639	96,738	4,170	3,833	3,496	3,159
96,739	96,838	4,179	3,842	3,505	3,168
96,839	96,938	4,189	3,852	3,515	3,178
96,939	97,038	4,198	3,861	3,524	3,187
97,039	97,138	4,207	3,870	3,533	3,196
97,139	97,238	4,217	3,880	3,543	3,206
97,239	97,338	4,226	3,889	3,552	3,215
97,339	97,438	4,235	3,898	3,561	3,224
97,439 97,539	97,538 97,638	4,245 4,254 4,263	3,908 3,917 3,926	3,571 3,580	3,234 3,243
97,639 97,739 97,839	97,738 97,838 97,938	4,272 4,282	3,935 3,945	3,589 3,598 3,608	3,252 3,261 3,271
97,939	98,038	4,291	3,954	3,617	3,280
98,039	98,138	4,300	3,963	3,626	3,289
98,139	98,238	4,310	3,973	3,636	3,299
98,239	98,338	4,319	3,982	3,645	3,308
98,339	98,438	4,328	3,991	3,654	3,317
98,439 98,539	98,538 98,638	4,338	4,001 4,010	3,664 3,673	3,327
98,639 98,739	98,738 98,838	4,356 4,365	4,019	3,682 3,691	3,345
98,839	98,938	4,375	4,038	3,701	3,364
98,939	99,038	4,384	4,047	3,710	3,373
99,039	99,138	4,393	4,056	3,719	3,382
99,139	99,238	4,403	4,066	3,729	3,392
99,239	99,338	4,412	4,075	3,738	3,401
99,339	99,438	4,421	4,084	3,747	3,410
99,439	99,538	4,431	4,094	3,757	3,420
99,539	99,638	4,440	4,103	3,766	3,429
99,639	99,738	4,449	4,112	3,775	3,438
99,739	99,838	4,458	4,121	3,784	3,447
99,839	99,938	4,468	4,131	3,794	3,457
99,939	100,000	4,477	4,140	3,803	3,466
IF YOUR INCOME IS OVER \$100,000 USE FORM 540, OR FILE ONLINE THROUGH					

CalFile and e-file. Go to ftb.ca.gov

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Visit our website:

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 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 guestions 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?
- Which form should I use? 111
- 201 How can I get an extension to file?
- 203 What is the nonrefundable renter's credit and how do I qualify?
- I never received a Form W-2, what do I do? 204
- 215 Who qualifies me to use the head of household filing status?
- 619 How do I report a change of address?
- How do I get information about my Form 1099-G? 506

California Forms and Publications:

- 900 California Resident Income Tax Booklet (includes Form 540)
- Form 540 2EZ Tax Booklet 965
- Schedule CA (540), California Adjustments Residents 903
- FTB 3506, Child and Dependent Care Expenses Credit 932
- 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)
- 938 FTB 3514, California Earned Income Tax Credit
- FTB 3519, Payment for Automatic Extension for Individuals
- 922 FTB 3525, Substitute for Form W-2, Wage and Tax Statement
- FTB 3532, Head of Household Filing Status Schedule 939
- FTB 3567, Installment Agreement Request 949
- 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.

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



Federal Earned Income Tax Credit (EITC)

If you earned less than \$53,267 (less than \$20,330 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 and search for eitc, or see your federal tax booklet for more information.

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Visit our website:

ftb.ca.gov