

Year selection boxes

Amended Individual Income Tax Return

540X

Fiscal year filers only: Enter month of year end and year (mm/yyyy) BE SURE TO COMPLETE AND SIGN SIDE 3

Personal information section including name, SSN, address, and foreign details.

- Questions a, b, c, and d regarding audit status, filing status, dependent status, and head of household.

Table with 3 columns: Description, A. As originally reported/adjusted by the FTB, B. Net change, C. Correct amount. Rows include state wages, federal adjusted gross income, CA adjustments, total California adjustments, and total tax.

Your name:

Your SSN or ITIN:

| | | | | | |
|----|---|-------------------------------------|--|--|---|
| 17 | California income tax withheld. See instructions | 17 | | | ■ |
| 18 | Withholding (Form 592-B and/or 593). See instructions | 18 | | | ■ |
| 19 | Excess California SDI (or VPDI) withheld. See instructions | <input checked="" type="radio"/> 19 | | | ■ |
| 20 | Estimated tax payments and other payments. See instructions | <input checked="" type="radio"/> 20 | | | ■ |
| 21 | Refundable Credits. See instructions. | 21 | | | ■ |

Child and Dependent Care Expenses Credit (CDCE)

22 _____ 23 _____ 24 \$ _____

| | | | | | |
|----|---|----|--|--|----------------------------------|
| 25 | California Earned Income Tax Credit (EITC). See instructions. | 25 | | | ● |
| 26 | Tax paid with original tax return plus additional tax paid after it was filed. Do not include penalties and interest. | 26 | | | ■ |
| 27 | Total payments. Add lines 17, 18, 19, 20, 21, 25, and 26 of column C. | 27 | | | <input checked="" type="radio"/> |
| 28 | Overpaid tax, if any, as shown on original tax return or as previously adjusted by the FTB. See instructions | 28 | | | ■ |
| 29 | Subtract line 28 from line 27. If line 28 is more than line 27. See instructions | 29 | | | <input checked="" type="radio"/> |
| 30 | Use tax payments as shown on original tax return. See instructions | 30 | | | ● |
| 31 | Voluntary contributions as shown on original tax return. See instructions | 31 | | | ● |
| 32 | Subtract line 30 and line 31 from line 29. | 32 | | | <input checked="" type="radio"/> |

33 **AMOUNT YOU OWE.** If line 16, column C is more than line 32, enter the difference and see instructions. ■ 33 _____ .00

34 Penalties/Interest. See instructions: **Penalties 34a** _____ **Interest 34b** _____ **34c** _____

35 **REFUND.** If line 16, column C is less than line 32, enter the difference. See instructions ■ 35 _____ .00

Part I Nonresidents or Part-Year Residents Only

Attach and enter the amounts from your revised Short or Long Form 540NR and Schedule CA (540NR). Your amended tax return cannot be processed without this information.

| | | | |
|----|--|-------------------------------------|-------|
| 1 | Exemption amount. | <input checked="" type="radio"/> 1 | _____ |
| 2 | Federal adjusted gross income | <input checked="" type="radio"/> 2 | _____ |
| 3 | Adjusted gross income from all sources | <input checked="" type="radio"/> 3 | _____ |
| 4 | Itemized deductions or standard deduction | <input checked="" type="radio"/> 4 | _____ |
| 5 | California adjusted gross income | <input checked="" type="radio"/> 5 | _____ |
| 6 | Tax from Schedule G-1 and form FTB 5870A. | <input checked="" type="radio"/> 6 | _____ |
| 7 | Special credits and nonrefundable renter's credit. | <input checked="" type="radio"/> 7 | _____ |
| 8 | Alternative minimum tax | <input checked="" type="radio"/> 8 | _____ |
| 9 | Mental Health Services Tax | <input checked="" type="radio"/> 9 | _____ |
| 10 | Other taxes and credit recapture | <input checked="" type="radio"/> 10 | _____ |

Your name:

Your SSN or ITIN:

Part II Explanation of Changes

1 Enter name(s) and address as shown on original return below (if same as shown on this tax return, write "Same"). If changing from separate tax returns to a joint tax return, enter names and addresses from original tax returns.

2 Are you filing this Form 540X to report a final federal determination? Yes No
If "Yes," attach a copy of the final federal determination and all supporting schedules and data.

3 Have you been advised that your original California tax return has been, is being, or will be audited? Yes No

4 Did you file an amended tax return with the Internal Revenue Service on a similar basis? See General Information E Yes No

5 Explanation and Attachments. Explain your changes below. If needed, attach a separate sheet that includes your name and SSN or ITIN.

Explain in detail each change made. Include:

- Item being changed.
- Amount previously reported and corrected amount.
- Reason the change was needed.

Attach:

- Revised California tax return including all forms and schedules.
- Federal tax return and schedules if you made changes.
- Supporting documents, such as corrected W-2s, 1099s, K-1s, etc.

To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to ftb.ca.gov and search for **privacy notice**. To request this notice by mail, call 800.852.5711.

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

Your signature

Date

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

X

X

Your email address (optional). Enter only one email address.

Daytime phone number (optional)

Sign Here

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

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

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

PTIN

Firm's address

FEIN

Where to File Form 540X

Do not file a duplicate amended tax return unless one is requested. This may cause a delay in processing your amended tax return and any claim for refund.

If you are due a refund, have no amount due, or paid electronically, mail your tax return to:

**FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001
FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001**

If you owe, mail your return and check or money order to: