

# Underpayment of Estimated Tax by Farmers and Fishermen

## 2017

## 5805F

Attach this form to the back of your Form 540, Long Form 540NR, or Form 541, even if you do not owe a penalty.

Name(s) as shown on return

Your SSN or ITIN

### Part I Figure Your Underpayment.

- 1 2017 tax after credits from Form 540, line 48, line 61, line 62, and any IRC Section 453A interest from line 63; Long Form 540NR, line 63, line 71, line 72, and any IRC Section 453A interest from line 73; or Form 541, line 28 . . . . . 1                      00
- 2 2017 tax on lump-sum distributions and accumulation distribution of trusts from Form 540, line 34; Long Form 540NR, line 41; or Form 541, line 21b . . . . . 2                      00
- 3 Subtract line 2 from line 1. . . . . 3                      00
- 4 Multiply line 3 by 66 2/3% (.6667) . . . . . 4                      00
- 5 2017 withholding taxes from Form 540, line 71 and line 73; Long Form 540NR, line 81 and line 83; or Form 541, line 29 and line 31. . . . . 5                      00
- 6 Subtract line 5 from line 3. If less than \$500 (\$250 if married/RDP filing separately), **STOP**. You do not owe a penalty. . . . . 6                      00
- 7 2016 tax after credits from Form 540, add line 48, line 61, line 62, and any IRC Section 453A interest from line 63; Long Form 540NR, line 63, line 71, line 72, and any IRC Section 453A interest from line 73; or Form 541, line 28. (If you did not file a return for 2016 or if your 2016 taxable year was less than 12 months, do not complete line 7 through line 9. Instead, enter the amount from line 4 on line 10.) . . . . . 7                      00
- 8 2016 tax on lump-sum distributions and accumulation distribution of trusts from Form 540, line 34; Long Form 540NR, line 41; or Form 541, line 21b . . . . . 8                      00
- 9 Subtract line 8 from line 7. If less than \$500 (\$250 if married/RDP filing separately), **STOP**. You do not owe a penalty. . . . . 9                      00
- 10 Enter the smaller of line 4 or line 9. (If your California AGI is equal to or greater than \$1,000,000/\$500,000 for married filing a separate return, use line 4.) . . . . . 10                      00
- 11 2017 withholding taxes and estimated tax payments made on or before January 15, 2018, from Form 540, line 71, line 72, line 73, and line 74; Long Form 540NR, line 81, line 82, line 83, and line 84; or Form 541, line 29, line 31, and line 32 . . . . . 11                      00
- 12 Underpayment. Subtract line 11 from line 10. If zero or less, you do not owe a penalty. Be sure to check the box on Form 540, line 113; Long Form 540NR, line 123; or Form 541, line 44 . . . . . 12                      00

### Part II Figure Your Penalty.

- 13 Enter the date (mm/dd/yyyy) the amount on line 12 was paid or April 15, 2018, whichever is earlier. . . . . 13
- 14 Number of days after January 15, 2018, to and including the date on line 13 . . . . . 14                       
If you are a calendar year taxpayer and made no estimate payment, enter 90 days.
- 15 Penalty:  $\frac{\text{Number of days on line 14}}{365} \times .04 \times \text{underpayment on line 12}$ . Enter the result here.  
If you are requesting a waiver, go to line 16. Otherwise, enter this amount on Form 540, line 113; Long Form 540NR, line 123; or Form 541, line 44. Also, check the box on that line to show that form FTB 5805F is attached to the return . . . . .  15                      00
- 16 To request a waiver, check the box on this line and provide an explanation below. Be sure to check the box on Form 540, line 113; Long Form 540NR, line 123; or Form 541, line 44. See General Information E. . . . .  16                       00