

# California Explanation of Amended Return Changes

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Attach this schedule to amended Form 540, Form 540 2EZ, or Long or Short Form 540NR

Name(s) as shown on amended tax return

Your SSN or ITIN

## Part I Financial Adjustments – Reconciliation

1	Enter the amount you owe, as shown on the amended tax return . . . . .	<input checked="" type="radio"/> 1	00
2	Overpaid tax, if any, as shown on original tax return or as previously adjusted by the FTB. See instructions . . . . .	<input checked="" type="radio"/> 2	00
3	Add line 1 and line 2 . . . . .	<input checked="" type="radio"/> 3	00
4	Enter the refund, as shown on the amended tax return. See instructions . . . . .	<input checked="" type="radio"/> 4	00
5	Tax paid with original tax return plus additional tax paid after it was filed. Do not include penalties and interest . . . . .	<input checked="" type="radio"/> 5	00
6	Add line 4 and line 5 . . . . .	<input checked="" type="radio"/> 6	00
7	<b>AMOUNT YOU OWE.</b> If line 3 is more than line 6, subtract line 6 from line 3. See instructions. . . . .	<input checked="" type="radio"/> 7	00
8	Penalties/Interest. See instructions: <b>Penalties 8a</b> _____ <b>Interest 8b</b> _____	<input checked="" type="radio"/> 8c	00
9	<b>REFUND.</b> If line 6 is more than line 3, subtract line 3 from line 6. See instructions. . . . .	<input checked="" type="radio"/> 9	00

## Part II Reason(s) for Amending

1 Check all that apply:

- a  Protective claim for refund
- b  Reservation source income adjustments
- c  Pass-through entity adjustments
- d  Federal audit and/or adjustments
- e  FTB audit contact
- f  NOL carryback
- g  Error on original return
- h  Credit adjustment
- i  Earned income tax credit
- j  Disaster Loss
- k  Military HR 100
- l  Informal claim
- m  Other

2 If you checked boxes a, b, c, d, m or multiple boxes, provide further explanation of reason(s) for amending below. If needed, attach a separate sheet that includes your name and SSN or ITIN.

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