



STATE OF CALIFORNIA  
Franchise Tax Board

FTB Publication

**1006**

# 2019 California Tax Forms and Related Federal Forms



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| FRANCHISE TAX BOARD (FTB) FORMS  | CALIFORNIA FORM – Title or Description   | RELATED FEDERAL FORM   | MAY USE FEDERAL FORM<br><small>See Notes</small>   |
|--|--|--|--|
| 100<br><br>Sch H (100)<br>Sch P (100)<br>Sch R<br>Sch R-7<br>100-ES<br>FTB 3539<br>FTB 3805Q<br><br>FTB 3577<br>FTB 3586<br>FTB 3885 | California Corporation Franchise or Income Tax Return<br><br>Dividend Income Deduction<br>Alternative Minimum Tax and Credit Limitations — Corporations<br>Apportionment and Allocation of Income<br>Election to File a Unitary Taxpayers' Group Return<br>Corporation Estimated Tax<br>Payment for Automatic Extension for Corporations and Exempt Organizations<br>Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations — Corporations<br>Pending Audit Tax Deposit Voucher for Corporations<br>Payment Voucher for Corporations and Exempt Organizations e-filed Returns<br>Corporation Depreciation and Amortization | 1120, 1120-F<br>1120-FSC, 1120-H<br>1120-POL, 1120-RIC<br>1120-REIT<br>Sch D (1120)<br>None<br>None<br>None<br>851<br>1120-W<br>None<br>None<br>None<br>None<br>4562 | No<br>No<br>No<br>No<br>No<br>Not applicable<br>Not applicable<br>Not applicable<br>No<br>Not applicable<br>Not applicable<br>Not applicable<br>Not applicable<br>No<br>Not applicable |
| 100S<br>Sch B (100S)<br>Sch C (100S)<br>Sch D (100S)<br>Sch H (100S)<br>Sch K-1 (100S)<br>Sch QS (100S)                              | California S Corporation Franchise or Income Tax Return<br>S Corporation Depreciation and Amortization<br>S Corporation Tax Credits<br>S Corporation Capital Gains and Losses and Built-In Gains<br>S Corporation Dividend Income Deduction<br>Shareholder's Share of Income, Deductions, Credits, etc.<br>Qualified Subchapter S Subsidiary (QSub) Information  | 1120S<br>4562<br>None<br>Sch D (1120S)<br>None<br>Sch K-1 (1120S)<br>None  | No<br>No<br>Not applicable<br>No<br>Not applicable<br>No<br>Not applicable   |
| 100W<br>Sch H (100W)<br>Sch P (100W)<br>100-WE<br>FTB 1115<br>FTB 1117<br>FTB 2416<br>FTB 2424                                       | California Corporation Franchise or Income Tax Return — Water's-Edge Filers<br>Dividend Income Deduction — Water's-Edge Filers<br>Alternative Minimum Tax and Credit Limitations — Water's-Edge Filers<br>Water's-Edge Election<br>Request for Consent for a Water's-Edge Re-Election<br>Request to Terminate Water's-Edge Election<br>Schedule of Included Controlled Foreign Corporations (CFC)<br>Water's-Edge Foreign Investment Interest Offset   | None<br>None<br>None<br>None<br>None<br>None<br>None<br>None   | Not applicable<br>Not applicable<br>Not applicable<br>Not applicable<br>Not applicable<br>Not applicable<br>Not applicable<br>Not applicable   |
| 100X   | Amended Corporation Franchise or Income Tax Return   | 1120X  | No   |
| 109<br>199   | California Exempt Organization Business Income Tax Return<br>California Exempt Organization Annual Information Return  | 990-T<br>990, 990-EZ, 990-PF<br>Sch A (990)  | No<br>No<br>No   |
| 540<br>540-ES<br>FTB 3519<br>FTB 3885A<br>Sch CA (540)<br>Sch D (540)<br><br>Sch D-1<br>Sch G-1<br>Sch P (540)<br>Sch S<br>Sch W-2   | California Resident Income Tax Return<br>Estimated Tax for Individuals<br>Payment for Automatic Extension for Individuals<br>Depreciation and Amortization Adjustments<br>California Adjustments — Residents<br>California Capital Gain or Loss Adjustment<br><br>Sales of Business Property<br>Tax on Lump-Sum Distributions<br>Alternative Minimum Tax and Credit Limitations — Residents<br>Other State Tax Credit<br>Wage and Tax Statement  | 1040 or 1040-SR<br>1040-ES<br>None<br>4562<br>None<br>Sch D (1040 or 1040-SR)<br>4797<br>4972<br>6251<br>None<br>None  | No<br>No<br>Not applicable<br>No<br>Not applicable<br>No<br>No<br>No<br>Not applicable<br>Not applicable   |
| 540 2EZ  | California Resident Income Tax Return  | None   | Not applicable   |
| 540NR<br><br>Sch 1067A<br>Sch 1067B<br>FTB 3864  | California Nonresident or Part-Year Resident Income Tax Return<br><br>Nonresident Group Return Schedule<br>Group Nonresident Return Payment Transfer Request<br>Group Nonresident Return Election  | 1040 or 1040-SR<br>1040NR, 1040NR-EZ<br>None<br>None<br>None   | No<br>No<br>Not applicable<br>Not applicable<br>Not applicable   |
| FTB 3576<br>Sch CA (540NR)<br>Sch D (540NR)<br><br>Sch P (540NR)<br>Sch X  | Pending Audit Tax Deposit Voucher for Individuals<br>California Adjustments — Nonresidents or Part-Year Residents<br>California Capital Gain or Loss Adjustment<br><br>Alternative Minimum Tax and Credit Limitations — Nonresidents or Part-Year Residents<br>California Explanation of Amended Return Changes  | None<br>None<br>Sch D (1040 or 1040-SR)<br>6251<br>1040X   | Not applicable<br>Not applicable<br>No<br>No<br>No   |
| 541<br>Sch D (541)<br>Sch J (541)<br>Sch K-1 (541)<br>Sch P (541)  | California Fiduciary Income Tax Return<br>Capital Gain or Loss<br>Trust Allocation of an Accumulation Distribution<br>Beneficiary's Share of Income, Deductions, Credits, etc.<br>Alternative Minimum Tax and Credit Limitations – Fiduciaries   | 1041<br>Sch D (1041)<br>Sch J (1041)<br>Sch K-1 (1041)<br>Sch I (1041)   | No<br>No<br>No<br>No<br>No   |
| 541-A<br>541-B<br>541-ES<br>541-QFT<br>541-T<br>FTB 3885F (541)  | Trust Accumulation of Charitable Amounts<br>Charitable Remainder and Pooled Income Trusts<br>Estimated Tax for Fiduciaries<br>California Income Tax Return for Qualified Funeral Trusts<br>California Allocation of Estimated Tax Payments to Beneficiaries<br>Depreciation and Amortization   | 1041-A<br>5227<br>1041-ES<br>1041-QFT<br>1041-T<br>4562  | No<br>No<br>No<br>No<br>No<br>No   |

| FTB FORMS         | CALIFORNIA FORM – Title or Description   | RELATED FEDERAL FORM      | MAY USE FEDERAL FORM<br>See Notes |
|-------------------|--|---------------------------|-----------------------------------|
| 565               | Partnership Return of Income   | 1065                      | No                                |
| Sch D (565)       | Capital Gain or Loss   | Sch D (1065)              | No                                |
| Sch EO (565)      | Pass-Through Entity Ownership  | None                      | No                                |
| Sch K-1 (565)     | Partner's Share of Income, Deductions, Credits, etc.   | Sch K-1 (1065)            | No                                |
| FTB 3579          | Pending Audit Tax Deposit Voucher for LPs, LLPs, and REMICs  | None                      | Not applicable                    |
| FTB 3885P (565)   | Depreciation and Amortization  | 4562                      | No                                |
| 568               | Limited Liability Company Return of Income   | None                      | Not applicable                    |
| Sch D (568)       | Capital Gain or Loss   | Sch D (1065)              | No                                |
| Sch EO (568)      | Pass-Through Entity Ownership  | None                      | Not applicable                    |
| Sch K-1 (568)     | Member's Share of Income, Deductions, Credits, etc.  | Sch K-1 (1065)            | No                                |
| FTB 3578          | Pending Audit Tax Deposit Voucher for Limited Liability Companies (LLCs)   | None                      | Not applicable                    |
| FTB 3832          | Limited Liability Company Nonresident Members' Consent   | None                      | Not applicable                    |
| FTB 3885L (568)   | Depreciation and Amortization  | 4562                      | No                                |
| 570               | Nonadmitted Insurance Tax Return   | None                      | Not applicable                    |
| 587               | Nonresident Withholding Allocation Worksheet   | None                      | Not applicable                    |
| 588               | Nonresident Withholding Waiver Request   | None                      | Not applicable                    |
| 589               | Nonresident Reduced Withholding Request  | 8804-C                    | No                                |
| 590               | Withholding Exemption Certificate  | None                      | Not applicable                    |
| 590-P             | Nonresident Withholding Exemption Certificate for Previously Reported Income   | None                      | Not applicable                    |
| 592               | Resident and Nonresident Withholding Statement   | 1042, 8804                | No                                |
| 592-A             | Payment Voucher for Foreign Partner or Member Withholding  | 8813                      | No                                |
| 592-B             | Resident and Nonresident Withholding Tax Statement   | 1042-S, 8805              | No                                |
| 592-F             | Foreign Partner or Member Annual Return  | 1042, 8804                | No                                |
| 592-V             | Payment Voucher for Resident and Nonresident Withholding   | None                      | Not applicable                    |
| 593               | Real Estate Withholding Tax Statement  | 8288, 8288-A              | No                                |
| 593-C             | Real Estate Withholding Certificate  | 8288-B                    | Not applicable                    |
| 593-E             | Real Estate Withholding — Computation of Estimated Gain or Loss  | None                      | Not applicable                    |
| 593-I             | Real Estate Withholding Installment Sale Acknowledgement   | None                      | Not applicable                    |
| 593-V             | Payment Voucher for Real Estate Withholding  | None                      | Not applicable                    |
| FTB 3500          | Exemption Application  | 1023, 1023-EZ, 1024       | No                                |
| FTB 3500A         | Submission of Exemption Request  | 1023, 1023-EZ, 1024       | No                                |
| FTB 3502          | Nonprofit Corporation Request for Pre-Dissolution Tax Abatement  | None                      | Not applicable                    |
| FTB 3503          | Natural Heritage Preservation Credit   | None                      | Not applicable                    |
| FTB 3504          | Enrolled Tribal Member Certification   | None                      | Not applicable                    |
| FTB 3506          | Child and Dependent Care Expenses Credit   | 2441                      | No                                |
| FTB 3507          | Prison Inmate Labor Credit   | None                      | Not applicable                    |
| FTB 3509          | Political or Legislative Activities by Section 23701d Organizations  | None                      | Not applicable                    |
| FTB 3510          | Credit for Prior Year Alternative Minimum Tax — Individuals or Fiduciaries   | 8801                      | No                                |
| FTB 3514          | California Earned Income Tax Credit  | Sch EIC (1040 or 1040-SR) | No                                |
| FTB 3516 (Page 1) | Request for Copy of Personal Income Tax or Fiduciary Tax Return  | 4506                      | No                                |
| FTB 3516 (Page 2) | Request for Copy of Corporation, Exempt Organization, Partnership, or Limited Liability Company Tax Return   | 4506                      | No                                |
| FTB 3519          | Payment for Automatic Extension for Individuals  | None                      | Not applicable                    |
| FTB 3520 BE       | Business Entity or Group Nonresident Power of Attorney Declaration   | 2848                      | No                                |
| FTB 3520 PIT      | Individual or Fiduciary Power of Attorney Declaration  | 2848                      | No                                |
| FTB 3520 RVK      | Power of Attorney Declaration Revocation   | 2848                      | No                                |
| FTB 3521          | Low-Income Housing Credit  | 8586                      | No                                |
| FTB 3522          | LLC Tax Voucher  | None                      | Not applicable                    |
| FTB 3523          | Research Credit  | 6765                      | No                                |
| FTB 3525          | Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. | 4852                      | Yes                               |
| FTB 3526          | Investment Interest Expense Deduction  | 4952                      | No                                |
| FTB 3531          | California Competes Tax Credit   | None                      | Not applicable                    |
| FTB 3532          | Head of Household Filing Status Schedule   | None                      | No                                |
| FTB 3533          | Change of Address for Individuals  | 8822                      | Yes                               |
| FTB 3533-B        | Change of Address for Businesses, Exempt Organizations, Estates and Trusts   | 8822-B                    | Yes                               |
| FTB 3534          | Tax Information Authorization  | 8821                      | No                                |
| FTB 3535          | Tax Information Authorization Revocation   | 8821                      | No                                |
| FTB 3536          | Estimated Fee for LLCs   | None                      | Not applicable                    |
| FTB 3537          | Payment for Automatic Extension for LLCs   | None                      | Not applicable                    |
| FTB 3538          | Payment for Automatic Extension for LPs, LLPs, and REMICs  | None                      | Not applicable                    |
| FTB 3539          | Payment for Automatic Extension for Corporations and Exempt Organizations  | None                      | Not applicable                    |
| FTB 3540          | Credit Carryover and Recapture Summary   | None                      | Not applicable                    |
| FTB 3541          | California Motion Picture and Television Production Credit   | None                      | Not applicable                    |
| FTB 3544          | Assignment of Credit   | None                      | Not applicable                    |
| FTB 3546          | Enhanced Oil Recovery Credit   | 8830                      | No                                |
| FTB 3547          | Donated Agricultural Products Transportation Credit  | None                      | Not applicable                    |
| FTB 3548          | Disabled Access Credit for Eligible Small Businesses   | 8826                      | No                                |

| FTB FORMS          | CALIFORNIA FORM – Title or Description  | RELATED FEDERAL FORM | MAY USE FEDERAL FORM<br><small>See Notes</small> |
|--------------------|---|----------------------|--|
| FTB 3551           | Sale of Credit Attributable to an Independent Firm  | None                 | Not applicable                                   |
| FTB 3554           | New Employment Credit   | None                 | Not applicable                                   |
| FTB 3561C PC       | Financial Statement   | 433-F                | No   |
| FTB 3563           | Payment for Automatic Extension for Fiduciaries   | None                 | Not applicable                                   |
| FTB 3567           | Installment Agreement Request   | 433-D                | No   |
| FTB 3574           | Special Election for Business Trusts and Certain Foreign Single Member LLCs                                   | None                 | Not applicable                                   |
| FTB 3580           | Application and Election to Amortize Certified Pollution Control Facility                                     | None                 | Not applicable                                   |
| FTB 3581           | Tax Deposit Refund and Transfer Request   | None                 | Not applicable                                   |
| FTB 3582           | Payment Voucher for Individual e-filed Returns  | None                 | Not applicable                                   |
| FTB 3582-X         | Payment Voucher for Individual e-filed Amended Returns  | None                 | Not applicable                                   |
| FTB 3586           | Payment Voucher for Corporations and Exempt Organizations e-filed Returns                                     | None                 | Not applicable                                   |
| FTB 3587           | Payment Voucher for LP, LLP, and REMIC e-filed Returns  | None                 | Not applicable                                   |
| FTB 3588           | Payment Voucher for LLC e-filed Returns   | None                 | Not applicable                                   |
| FTB 3592           | College Access Tax Credit   | None                 | Not applicable                                   |
| FTB 3596           | Paid Preparer's Due Diligence Checklist for California Earned Income Tax Credit                               | 8867                 | No   |
| FTB 3725           | Assets Transferred from Corporation to Insurance Company  | None                 | Not applicable                                   |
| FTB 3726           | Deferred Intercompany Stock Account (DISA) and Capital Gains Information                                      | None                 | Not applicable                                   |
| FTB 3800           | Tax Computation for Certain Children with Unearned Income   | 8615                 | No   |
| FTB 3801           | Passive Activity Loss Limitations   | 8582                 | No   |
| FTB 3801-CR        | Passive Activity Credit Limitations   | 8582-CR              | No   |
| FTB 3802           | Corporate Passive Activity Loss and Credit Limitations  | 8810                 | No   |
| FTB 3803           | Parents' Election to Report Child's Interest and Dividends  | 8814                 | No   |
| FTB 3805E          | Installment Sale Income   | 6252                 | No   |
| FTB 3805P          | Additional Taxes on Qualified Plans (including IRAs) and Other Tax-Favored Accounts                           | 5329                 | No   |
| FTB 3805Q          | Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations — Corporations                     | None                 | Not applicable                                   |
| FTB 3805V          | Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations — Individuals, Estates, and Trusts | None                 | Not applicable                                   |
| FTB 3805Z          | Enterprise Zone Deduction and Credit Summary  | None                 | Not applicable                                   |
| FTB 3806           | Los Angeles Revitalization Zone Net Operating Loss (NOL) Carryover Deduction                                  | None                 | Not applicable                                   |
| FTB 3807           | Local Agency Military Base Recovery Area Deduction and Credit Summary   | None                 | Not applicable                                   |
| FTB 3808           | Manufacturing Enhancement Area Credit Summary   | None                 | Not applicable                                   |
| FTB 3809           | Targeted Tax Area Deduction and Credit Summary  | None                 | Not applicable                                   |
| FTB 3814           | New Donated Fresh Fruits or Vegetables Credit   | None                 | Not applicable                                   |
| FTB 3834           | Interest Computation Under the Look-Back Method for Completed Long-Term Contracts                             | 8697                 | No   |
| FTB 3840           | California Like-Kind Exchanges  | 8824                 | Yes <sup>(3)</sup>                               |
| FTB 3843           | Payment Voucher for Fiduciary e-filed Returns   | None                 | Not applicable                                   |
| FTB 5805           | Underpayment of Estimated Tax by Individuals and Fiduciaries  | 2210                 | No   |
| FTB 5805F          | Underpayment of Estimated Tax by Farmers and Fishermen  | 2210-F               | No   |
| FTB 5806           | Underpayment of Estimated Tax by Corporations   | 2220                 | No   |
| FTB 5870A          | Tax on Accumulation Distribution of Trusts  | 4970                 | No   |
| FTB 8453           | California e-file Return Authorization for Individuals  | 8453                 | No   |
| FTB 8453-BE (PMT)  | California Payment Authorization for Business Entities  | None                 | Not applicable                                   |
| FTB 8453-C         | California e-file Return Authorization for Corporations   | 8453-C               | No   |
| FTB 8453-EO        | California e-file Return Authorization for Exempt Organizations   | 8453-EO              | No   |
| FTB 8453-FID       | California e-file Return Authorization for Fiduciaries  | 8453-FE              | No   |
| FTB 8453-FID (PMT) | California Payment for Automatic Extension and Estimate Payment Authorization for Fiduciaries                 | None                 | Not applicable                                   |
| FTB 8453-LLC       | California e-file Return Authorization for Limited Liability Companies  | None                 | Not applicable                                   |
| FTB 8453-OL        | California Online e-file Return Authorization for Individuals   | None                 | Not applicable                                   |
| FTB 8453-P         | California e-file Return Authorization for Partnerships   | 8453-PE              | No   |
| FTB 8453 (PMT)     | California Payment for Automatic Extension and Estimate Payment Authorization for Individuals                 | None                 | Not applicable                                   |
| FTB 8454           | e-file Opt-Out Record for Individuals   | None                 | Not applicable                                   |
| FTB 8455           | California e-file Payment Record for Individuals  | None                 | Not applicable                                   |
| FTB 8455-FID       | California e-file Payment Record for Fiduciaries  | None                 | Not applicable                                   |
| FTB 8879           | California e-file Signature Authorization for Individuals   | 8879                 | No   |
| FTB 8879-FID       | California e-file Signature Authorization for Fiduciaries   | 8879-F               | No   |
| FTB 8879 (PMT)     | California Electronic Funds Withdrawal Payment Signature Authorization for Individuals and Fiduciaries        | None                 | Not applicable                                   |

| Employment Development Department (EDD) FORMS | CALIFORNIA FORM – Title or Description                           | RELATED FEDERAL FORM | MAY USE FEDERAL FORM<br>See Notes |
|---|--|----------------------|-----------------------------------|
| DE 1 <sup>(2)</sup>                           | Commercial Employer Account Registration and Update Form         | SS-4                 | No                                |
| DE 4  | Employee's Withholding Allowance Certificate                     | W-4                  | Yes                               |
| DE 4P   | Withholding Certificate for Pension or Annuity Payments          | W-4P                 | Yes                               |
| DE 4S   | Request for State Income Tax Withholding From Sick Pay           | W-4S                 | Yes                               |
| DE 9  | Quarterly Contribution Return and Report of Wages                | 941                  | No                                |
| DE 9C   | Quarterly Contribution Return and Report of Wages (Continuation) | 941                  | No                                |

| FEDERAL FORM NUMBER          | FEDERAL FORM – Title or Description  | RELATED CALIFORNIA FORM<br>(FTB FORM unless noted) | MAY USE FEDERAL FORM<br>See Notes |
|------------------------------|--|--|-----------------------------------|
| SS-4                         | Application for Employer Identification Number   | DE 1 (EDD Form) <sup>(2)</sup>                     | No                                |
| T (Timber)                   | Forest Activities Schedule   | None   | Yes                               |
| W-2                          | Wage and Tax Statement   | None   | Yes                               |
| W-2G                         | Certain Gambling Winnings  | None   | Yes                               |
| W-3                          | Transmittal of Wage and Tax Statements   | None   | No                                |
| W-4                          | Employee's Withholding Allowance Certificate   | DE 4 (EDD Form)                                    | Yes                               |
| W-4P                         | Withholding Certificate for Pension or Annuity Payments  | DE 4P (EDD Form)                                   | Yes                               |
| W-4S                         | Request for Federal Income Tax Withholding From Sick Pay   | DE 4S (EDD Form)                                   | Yes                               |
| W-9                          | Request for Taxpayer Identification Number and Certification   | None   | Yes                               |
| 56                           | Notice Concerning Fiduciary Relationship   | None   | Yes                               |
| 433-D                        | Installment Agreement  | FTB 3567   | No                                |
| 433-F                        | Collection Information Statement   | FTB 3561C PC                                       | No                                |
| 706                          | United States Estate (and Generation-Skipping Transfer) Tax Return   | None   | Not applicable                    |
| 851                          | Affiliations Schedule  | Sch R-7 (100)                                      | No                                |
| 907                          | Agreement to Extend the Time to Bring Suit   | None   | Yes                               |
| 926                          | Return by a U.S. Transferor of Property to a Foreign Corporation   | None   | Yes                               |
| 941                          | Employer's Quarterly Federal Tax Return  | DE 9 (EDD Form)                                    | No                                |
| 966                          | Corporate Dissolution or Liquidation   | None   | Yes                               |
| 970                          | Application to Use LIFO Inventory Method   | None   | Yes                               |
| 982                          | Reduction of Tax Attributes Due to Discharge of Indebtedness<br>(and Section 1082 Basis Adjustment)              | None   | Yes                               |
| 990                          | Return of Organization Exempt from Income Tax  | 199  | No                                |
| 990 or 990-EZ<br>(Sch A)     | Public Charity Status and Public Support   | 199  | No                                |
| 990-EZ                       | Short Form Return of Organization Exempt from Income Tax   | 199  | No                                |
| 990-PF                       | Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust<br>Treated as a Private Foundation | 199  | No                                |
| 990-T                        | Exempt Organization Business Income Tax Return   | 109  | No                                |
| 1023                         | Application for Recognition of Exemption Under Section 501(c)(3) of the<br>Internal Revenue Code                 | { FTB 3500<br>FTB 3500A                            | No<br>No                          |
| 1023-EZ                      | Streamlined Application for Recognition of Exemption Under Section 501(c)(3)<br>of the Internal Revenue Code     | { FTB 3500<br>FTB 3500A                            | No<br>No                          |
| 1024                         | Application for Recognition of Exemption Under Section 501(a)  | { FTB 3500<br>FTB 3500A                            | No<br>No                          |
| 1040                         | U.S. Individual Income Tax Return  | 540<br>(If SMLLC, get Form<br>568 Booklet.)        | No                                |
| Sch 1 (1040 or<br>1040-SR)   | Additional Income and Adjustments to Income  | 540  | No                                |
| Sch 2 (1040 or<br>1040-SR)   | Additional Taxes   | 540  | No                                |
| Sch 3 (1040 or<br>1040-SR)   | Additional Credits and Payments  | 540  | No                                |
| Sch A (1040 or<br>1040-SR)   | Itemized Deductions  | Sch CA (540, 540NR)                                | Yes                               |
| Sch B (1040 or<br>1040-SR)   | Interest and Ordinary Dividends  | None   | Yes                               |
| Sch C (1040 or<br>1040-SR)   | Profit or Loss From Business (Sole Proprietorship)   | None   | Yes                               |
| Sch D (1040 or<br>1040-SR)   | Capital Gains and Losses   | { Sch D (540)<br>Sch D (540NR)                     | No<br>No                          |
| Sch E (1040 or<br>1040-SR)   | Supplemental Income and Loss   | None   | Yes                               |
| Sch EIC (1040 or<br>1040-SR) | Earned Income Credit   | FTB 3514   | No                                |
| Sch F (1040 or<br>1040-SR)   | Profit or Loss From Farming  | None   | Yes                               |
| Sch R (1040 or<br>1040-SR)   | Credit for the Elderly or the Disabled   | Not applicable                                     | Not applicable                    |
| 1040-ES                      | Estimated Tax for Individuals  | 540-ES   | No                                |

| FEDERAL FORM NUMBER | FEDERAL FORM – Title or Description   | RELATED CALIFORNIA FORM (FTB FORM unless noted) | MAY USE FEDERAL FORM See Notes |
|---------------------|---|---|--------------------------------|
| 1040NR              | U.S. Nonresident Alien Income Tax Return  | 540, 540NR                                      | No                             |
| 1040NR-EZ           | U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents                                    | 540, 540NR                                      | No                             |
| 1040-SR             | U.S. Tax Return for Seniors   | 540, 540NR                                      | No                             |
| 1040-V              | Payment Voucher   | None  | No                             |
| 1040X               | Amended U.S. Individual Income Tax Return   | Sch X   | No                             |
| 1041                | U.S. Income Tax Return for Estates and Trusts   | 541   | No                             |
| Sch D (1041)        | Capital Gains and Losses  | Sch D (541)                                     | No                             |
| Sch I (1041)        | Alternative Minimum Tax — Estates and Trusts  | Sch P (541)                                     | No                             |
| Sch J (1041)        | Accumulation Distribution for Certain Complex Trusts  | Sch J (541)                                     | No                             |
| Sch K-1 (1041)      | Beneficiary's Share of Income, Deductions, Credits, etc.  | Sch K-1 (541)                                   | No                             |
| 1041-A              | U.S. Information Return Trust Accumulation of Charitable Amounts  | 541-A   | No                             |
| 1041-ES             | Estimated Income Tax for Estates and Trusts   | 541-ES  | No                             |
| 1041-QFT            | U.S. Income Tax Return for Qualified Funeral Trusts   | 541-QFT   | No                             |
| 1041-T              | Allocation of Estimated Tax Payments to Beneficiaries   | 541-T   | No                             |
| 1042                | Annual Withholding Tax Return for U.S. Source Income of Foreign Persons                                     | 592, 592-F                                      | No                             |
| 1042-S              | Foreign Person's U.S. Source Income Subject to Withholding  | 592-B   | No                             |
| 1065                | U.S. Return of Partnership Income   | 565   | No                             |
| Sch D (1065)        | Capital Gains and Losses  | Sch D (565)                                     | No                             |
| Sch K-1 (1065)      | Partner's Share of Income, Deductions, Credits, etc.  | Sch K-1 (565)                                   | No                             |
| 1096                | Annual Summary and Transmittal of U.S. Information Returns  | None  | Yes                            |
| 1098                | Mortgage Interest Statement   | None  | Yes <sup>(1)</sup>             |
| 1099-A              | Acquisition or Abandonment of Secured Property  | None  | Yes <sup>(1)</sup>             |
| 1099-B              | Proceeds From Broker and Barter Exchange Transactions   | None  | Yes <sup>(1)</sup>             |
| 1099-C              | Cancellation of Debt  | None  | Yes <sup>(1)</sup>             |
| 1099-DIV            | Dividends and Distributions   | None  | Yes <sup>(1)</sup>             |
| 1099-G              | Certain Government Payments   | None  | Yes <sup>(1)</sup>             |
| 1099-INT            | Interest Income   | None  | Yes <sup>(1)</sup>             |
| 1099-LTC            | Long-Term Care and Accelerated Death Benefits   | None  | Yes <sup>(1)</sup>             |
| 1099-MISC           | Miscellaneous Income  | None  | Yes <sup>(1)</sup>             |
| 1099-OID            | Original Issue Discount   | None  | Yes <sup>(1)</sup>             |
| 1099-QA             | Distributions from ABLE Accounts  | None  | Yes <sup>(1)</sup>             |
| 1099-PATR           | Taxable Distributions Received From Cooperatives  | None  | Yes <sup>(1)</sup>             |
| 1099-R              | Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. | None  | Yes <sup>(1)</sup>             |
| 1099-S              | Proceeds from Real Estate Transactions  | None  | Yes <sup>(1)</sup>             |
| 1099-SA             | Distributions From an HSA, Archer MSA, or Medicare Advantage MSA  | None  | Yes <sup>(1)</sup>             |
| 1120                | U.S. Corporation Income Tax Return  | 100   | No                             |
| Sch D (1120)        | Capital Gains and Losses  | 100   | No                             |
| 1120-F              | U.S. Income Tax Return of a Foreign Corporation   | 100   | No                             |
| 1120-FSC            | U.S. Income Tax Return of a Foreign Sales Corporation   | 100   | No                             |
| 1120-H              | U.S. Income Tax Return for Homeowners Associations  | 100   | No                             |
| 1120-IC-DISC        | Interest Charge Domestic International Sales Corporation Return   | 100   | No                             |
| 1120-POL            | U.S. Income Tax Return for Certain Political Organizations  | 100   | No                             |
| 1120-REIT           | U.S. Income Tax Return for Real Estate Investment Trusts  | 100   | No                             |
| 1120-RIC            | U.S. Income Tax Return for Regulated Investment Companies   | 100   | No                             |
| 1120S               | U.S. Income Tax Return for an S Corporation   | 100S  | No                             |
| Sch D (1120S)       | Capital Gains and Losses and Built-In Gains   | Sch D (100S)                                    | No                             |
| Sch K-1 (1120S)     | Shareholder's Share of Income, Deductions, Credits, etc.  | Sch K-1 (100S)                                  | No                             |
| Sch M-3             | Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More                 | None  | No                             |
| Sch UTP             | Uncertain Tax Position Statement  | None  | Yes                            |
| 1120-W              | Estimated Tax for Corporations  | 100-ES  | No                             |
| 1120X               | Amended U.S. Corporation Income Tax Return  | 100X  | No                             |
| 1125-A              | Cost of Goods Sold  | 100   | No                             |
| 1125-E              | Compensation of Officers  | 100   | No                             |
| 1128                | Application to Adopt, Change, or Retain a Tax Year  | None  | Yes                            |
| 1138                | Extension of Time for Payment of Taxes by a Corporation Expecting a Net Operating Loss Carryback            | None  | No                             |
| 1310                | Statement of Person Claiming Refund Due a Deceased Taxpayer   | None  | Yes                            |
| 2106                | Employee Business Expenses  | None  | Yes                            |
| 2106-EZ             | Unreimbursed Employee Business Expenses   | None  | Yes                            |
| 2120                | Multiple Support Declaration  | None  | Yes                            |
| 2210                | Underpayment of Estimated Tax by Individuals, Estates and Trusts  | FTB 5805  | No                             |
| 2210-F              | Underpayment of Estimated Tax by Farmers and Fishermen  | FTB 5805F                                       | No                             |
| 2220                | Underpayment of Estimated Tax by Corporations   | FTB 5806  | No                             |
| 2350                | Application for Extension of Time to File U.S. Income Tax Return  | Not applicable                                  | Not applicable                 |
| 2441                | Child and Dependent Care Expenses   | FTB 3506  | No                             |
| 2678                | Employer/Payer Appointment of Agent   | None  | Yes                            |
| 2848                | Power of Attorney and Declaration of Representative   | FTB 3520 BE<br>FTB 3520 PIT<br>FTB 3520 RVK     | No<br>No<br>No                 |
| 3115                | Application for Change in Accounting Method   | None  | Yes                            |

| FEDERAL FORM NUMBER | FEDERAL FORM – Title or Description  | RELATED CALIFORNIA FORM<br>(FTB FORM unless noted) | MAY USE FEDERAL FORM<br>See Notes |
|---------------------|--|--|-----------------------------------|
| 3468                | Investment Credit  | Not applicable                                     | Not applicable                    |
| 3800                | General Business Credit  | None   | No                                |
| 3903                | Moving Expenses  | None   | Yes                               |
| 4137                | Social Security and Medicare Tax on Unreported Tip Income  | Not applicable                                     | Not applicable                    |
| 4255                | Recapture of Investment Credit   | Not applicable                                     | Not applicable                    |
| 4419                | Application for Filing Information Returns Electronically (FIRE)   | None   | Yes                               |
| 4461                | Application for Approval of Master or Prototype or Volume Submitter Defined Contribution Plans   | None   | Yes                               |
| 4466                | Corporation Application for Quick Refund of Overpayment of Estimated Tax   | Not applicable                                     | Not applicable                    |
| 4506                | Request for Copy of Tax Return   | FTB 3516   | No                                |
| 4562                | Depreciation and Amortization  | FTB 3885   | No                                |
|                     |  | FTB 3885A  | No                                |
|                     |  | FTB 3885F (541)                                    | No                                |
|                     |  | FTB 3885L (568)                                    | No                                |
|                     |  | FTB 3885P (565)                                    | No                                |
| 4669                | Statement of Payments Received   | None   | Yes                               |
| 4670                | Request for Relief of Payment of Certain Withholding Taxes   | None   | Yes                               |
| 4684                | Casualties and Thefts  | None   | Yes                               |
| 4797                | Sales of Business Property   | Sch D-1  | No                                |
| 4835                | Farm Rental Income and Expenses  | None   | Yes                               |
| 4852                | Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, Etc. | FTB 3525   | Yes                               |
| 4868                | Application for Automatic Extension of Time to File U.S. Individual Income Tax Return  | Not applicable                                     | Not applicable                    |
| 4952                | Investment Interest Expense Deduction  | FTB 3526   | No                                |
| 4970                | Tax on Accumulation Distribution of Trusts   | FTB 5870A  | No                                |
| 4972                | Tax on Lump-Sum Distributions  | Sch G-1  | No                                |
| 5227                | Split-Interest Trust Information Return  | 541-B  | No                                |
| 5329                | Additional Taxes on Qualified Plans (including IRAs) and Other Tax-Favored Accounts  | FTB 3805P  | No                                |
| 5405                | Repayment of the First-Time Homebuyer Credit   | None   | Not applicable                    |
| 5471                | Information Return of U.S. Persons With Respect to Certain Foreign Corporations  | None   | Yes                               |
| 5472                | Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business  | None   | Yes                               |
| 5498                | IRA Contribution Information   | None   | Yes <sup>(1)</sup>                |
| 5754                | Statement by Person(s) Receiving Gambling Winnings   | None   | Yes                               |
| 5884                | Work Opportunity Credit  | Not applicable                                     | Not applicable                    |
| 6198                | At-Risk Limitations  | None   | Yes                               |
| 6251                | Alternative Minimum Tax — Individuals  | { Sch P (540)<br>Sch P (540NR)                     | No                                |
| 6252                | Installment Sale Income  | FTB 3805E  | No                                |
| 6765                | Credit for Increasing Research Activities  | FTB 3523   | No                                |
| 7004                | Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns  | Not applicable                                     | Not applicable                    |
| 8023                | Elections Under Section 338 for Corporations Making Qualified Stock Purchases  | None   | Yes                               |
| 8275                | Disclosure Statement   | None   | Yes                               |
| 8275-R              | Regulation Disclosure Statement  | None   | Yes                               |
| 8288                | U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests  | 593  | No                                |
| 8288-A              | Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests  | 593  | No                                |
| 8288-B              | Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests  | 593-C  | No                                |
| 8300                | Report of Cash Payments Over \$10,000 Received in a Trade or Business  | None   | Yes                               |
| 8453                | U.S. Individual Income Tax Transmittal for an IRS e-file Return  | FTB 8453   | No                                |
| 8453-C              | U.S. Corporation Income Tax Declaration for an IRS e-file Return   | FTB 8453-C   | No                                |
| 8453-EO             | Exempt Organization Declaration and Signature for Electronic Filing  | FTB 8453-EO  | No                                |
| 8453-FE             | U.S. Estate or Trust Declaration for an IRS e-file Return  | FTB 8453-FID                                       | No                                |
| 8453-PE             | U.S. Partnership Declaration for an IRS e-file Return  | FTB 8453-P   | No                                |
| 8453-S              | U.S. S Corporation Income Tax Declaration for an IRS e-file Return   | FTB 8453-C   | No                                |
| 8582                | Passive Activity Loss Limitations  | FTB 3801   | No                                |
| 8582-CR             | Passive Activity Credit Limitations  | FTB 3801-CR  | No                                |
| 8586                | Low-Income Housing Credit  | FTB 3521   | No                                |
| 8615                | Tax for Certain Children Who Have Unearned Income  | FTB 3800   | No                                |
| 8697                | Interest Computation Under the Look-Back Method for Completed Long-Term Contracts  | FTB 3834   | No                                |



| FEDERAL FORM NUMBER | FEDERAL FORM – Title or Description  | RELATED CALIFORNIA FORM<br>(FTB FORM unless noted) | MAY USE FEDERAL FORM<br>See Notes |
|---------------------|--|--|-----------------------------------|
| 8801                | Credit for Prior Year Minimum Tax — Individuals, Estates and Trusts                            | FTB 3510   | No                                |
| 8804                | Annual Return for Partnership Withholding Tax (Section 1446)                                   | 592, 592-A, 592-F                                  | No                                |
| 8804-C              | Certificate of Partner-Level Items to Reduce Section 1446 Withholding                          | None   | No                                |
| 8805                | Foreign Partner's Information Statement of Section 1446 Withholding Tax                        | 592-B  | No                                |
| 8810                | Corporate Passive Activity Loss and Credit Limitations   | FTB 3802   | No                                |
| 8813                | Partnership Withholding Tax Payment Voucher (Section 1446)                                     | 592-A  | No                                |
| 8814                | Parent's Election To Report Child's Interest and Dividends                                     | FTB 3803   | No                                |
| 8821                | Tax Information Authorization  | { FTB 3534<br>FTB 3535                             | No<br>No                          |
| 8822                | Change of Address  | FTB 3533   | Yes                               |
| 8822-B              | Change of Address or Responsible Party - Business  | FTB 3533-B   | Yes                               |
| 8824                | Like-Kind Exchanges  | FTB 3840   | Yes <sup>(3)</sup>                |
| 8825                | Rental Real Estate Income and Expenses of a Partnership or an S Corporation                    | None   | Yes                               |
| 8826                | Disabled Access Credit   | FTB 3548   | No                                |
| 8827                | Credit for Prior Year Minimum Tax — Corporations   | Sch P (100)  | No                                |
| 8829                | Expenses for Business Use of Your Home   | No   | Yes                               |
| 8832                | Entity Classification Election   | No   | Yes                               |
| 8838-P              | Consent To Extend the Time To Assess Tax Pursuant to the Gain Deferral Method (Section 721(c)) | None   | No                                |
| 8839                | Qualified Adoption Expenses  | None   | Not applicable                    |
| 8842                | Election to Use Different Annualization Periods for Corporate Estimated Tax                    | None   | Yes                               |
| 8867                | Paid Preparer's Due Diligence Checklist  | FTB 3596   | No                                |
| 8869                | Qualified Subchapter S Subsidiary Election   | None   | Yes                               |
| 8872                | Political Organization Report of Contributions and Expenditures                                | None   | Not applicable                    |
| 8879                | IRS e-file Signature Authorization   | FTB 8879   | No                                |
| 8879-F              | IRS e-file Signature Authorization for Form 1041   | FTB 8879-FID                                       | No                                |
| 8886                | Reportable Transaction Disclosure Statement  | None   | Yes                               |
| 8918                | Material Advisor Disclosure Statement  | None   | Yes                               |
| 8938                | Statement of Specified Foreign Financial Assets  | None   | Yes                               |
| 8940                | Request for Miscellaneous Determination  | None   | Not applicable                    |
| 8971                | Information Regarding Beneficiaries Acquiring Property From a Decedent                         | None   | Not applicable                    |
| 8975                | Country-by-Country Report  | None   | Yes                               |
| Sch A (8975)        | Tax Jurisdiction and Constituent Entity Information  | None   | Yes                               |
| 9465                | Installment Agreement Request  | FTB 3567   | No                                |

## Notes

- No** California form must be used.
- Yes** If there is no difference between California and federal amounts, you may use a copy of the federal form. If there is a difference between California and federal amounts, use the California form. If there is no California form, complete the federal form using California amounts and attach it to your California tax return.
- Not applicable** Federal form is not applicable to California tax or California form is not applicable for federal tax.
- (1)** Copies of paper information returns (1099 series, 1098, and 5498) filed with the Internal Revenue Service are not required to be filed with the Franchise Tax Board (FTB). However, if California and federal amounts differ, information returns may be attached to Form 1096 and filed with the FTB.
- (2)** Form number may vary based on industry-specific registration.
- (3)** FTB 3840 is required if California property is exchanged for like-kind property located out of state. If the taxpayer exchanges California property for California property, use federal Form 8824 with California amounts.